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# Section 6110 Index

Written  
Determinations  
Requested After  
November 1, 1976

The index is arranged by Code section with various identifying subheadings. Each ruling, technical advice memorandum, and Chief Counsel advice issued under Code section 6110 is assigned a 9-digit reference number which appears after the heading to which the ruling refers. This number also appears on the ruling, technical advice memorandum, or Chief Counsel advice itself and is to be used when requesting copies of individual rulings, technical advice memoranda, or Chief Counsel advice.

The index will be cumulated on a weekly basis. A new index will be initiated each year.

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CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 317-6840.

Department of the Treasury  
**Internal Revenue Service**

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	• <i>Compromise Settlement of Claims</i> 201825027	162.05-03
	• <i>Campaign, Political, etc., Expenses</i> 201616002	162.05-10
	• Compensation	162.07-00
	• <i>Payment of Insurance Premiums</i> 201228037	162.07-31
	• Cost of Goods Sold	162.15-00
	• <i>Cost of Materials</i> 201614037	162.15-02
	• Expenditures Against Public Policy 201308027 201308027	162.21-00
	• <i>Fines and Penalties</i> 201308027 201308027 201513003 201528026 201623006 201748008 201825027	162.21-01

	• <i>Kickbacks, Rebates, etc.</i> 202003004	162.21-05
	• Lobbying and Political Expenditures	162.24-00
	• <i>Lobbying Activities</i> 201543013	162.24-12
	• Legal Expenses	162.25-00
	• <i>Expenses of Another Individual or Entity</i> 201747006	162.25-18
	• Related to Trade or Business 202053010	162.27-00
	• Gift v. Deductible Expense 201543013	162.29-00
	• Stock Reacquisition Expenses 201204010	162.34-00
	• Health Insurance Costs of Self Employed Individuals 201912001	162.35-00
	• Million Dollar Cap - Executive Employee Compensation	162.36-00
	• <i>Covered Employees</i> 201321017 201543003 201725024	162.36-02
	• <i>Outside Directors</i> 201733004	162.36-05
<b>Section 163</b>	<b>Interest</b>	<b>163.00-00</b>
	201207009 201224027 201224028 201313013 201316003 201646003 201405005 201442052 201451027 201518009 201721015	
	• Installment Purchases 201405005	163.01-00
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Interest</i> 201217003	163.03-02
	• <i>Investment Income and Expenses</i> 201213008 201214004 201217004 201745007	163.03-03
	• Personal Interest in General 201306018	163.05-00
	• Qualified Residence Interest 201201017	163.06-00
	• <i>Acquisition Indebtedness</i> 201201017 201328023	163.06-01
	• <i>Home Equity Indebtedness</i> 201201017	163.06-02
	• Original Issue Discount	163.07-00
	• <i>S Corporations</i> 201405005	163.07-07
	• Registration-required Obligations 202039001 201504004 201610015 201614026 202110007	163.08-00

	• Limitation on Deduction for Certain Interest Paid By Corporation to Related Person 201202021	163.10-00
	• Disqualified Debt Instruments 201336018 201517003	163.13-00
	• Repurchase Premium 201707006	163.17-00
<b>Section 164</b>	<b>Taxes</b> 201202004 201309004 201442020 201452015 201516007 201537015 202007016	<b>164.00-00</b>
	• Real Property Taxes 201232018 201310029	164.01-00
	• Taxes Assessed Against Local Benefits 201310029	164.09-00
	• Other 201531016	164.12-00
<b>Section 165</b>	<b>Deductions For Losses</b> 201240007 201240015 201306018 201308025 201325007 201328031 201612003 201308025 201343021 201351020 201411030 201451004 201451014 201511018 201511022 201515001 201529008 201642035 201737011 201829004 201830005 201910001 202004010 202044006	<b>165.00-00</b>
	• Limitations on Losses of Individuals - Transaction Entered Into For Profit 201515001	165.03-00
	• Limitations on Losses of Individuals - Casualty and Theft 201213022 201346009 201445009	165.04-00
	• Worthless Securities 201252008 201333012 201524016 201552026 201610004 201650013 201829004 201830005	165.06-00
	• <i>Securities In Affiliated Corporations</i> 201314005 201325007 201347002 201829004	165.06-02
	• <i>Other</i> 201548003	165.06-03
	• Disaster Losses 201306017 201542002 202002014	165.07-00
	• Wagering Losses 201539028 202042015	165.08-00
	• Other 201552026	165.11-00
	• Abandonment Losses 201612003	165.13-00
<b>Section 166</b>	<b>Bad Debts</b> 201328031 201515018 201602005 201842006	<b>166.00-00</b>
	• Partially Worthless Debt 201642034	166.03-00
	• Worthless Securities 201450011	166.05-00
	• Other 201302024	166.06-00

<b>Section 167</b>	<b>Depreciation</b>	<b>167.00-00</b>
	201221002 201317003	
	• Property Used in the Trade or Business	167.01-00
	201330034 201330034	
	• Reasonable Allowance	167.03-00
	201625011	
	• Basis	167.07-00
	201214007 201249013	
	• Tangibles	167.13-00
	• <i>Buildings</i>	167.13-05
	201515007	
	• Date Property Placed in Service	167.19-00
	201205005 201302007 201311003 201326008 201326009	
	• Public Utility Property	167.22-00
	201718017 201722006 202020011	
	• <i>Normalization Rules</i>	167.22-01
	201223013 201223014 201334036 201418024 201436037 201436038 201438003	
	201519021 201531010 201531011 201531012 201532018 201532024 201532025	
	201534001 201541010 201544018 201548017 201603017 201619005 201640005	
	201709008 201717008 201718015 201739001 201743009 201745002 201752002	
	201817006 201828010 201842001 201921005 201949006 202020011	
	• Computer Software	167.28-00
	201549024	
<b>Section 168</b>	<b>Modified Accelerated Cost Recovery System</b>	<b>168.00-00</b>
	201202017 201246034 201249003 201713004 201713005 201340006 201347013	
	201447018 201505029 201505030 201505031 201505032 201505033 201506007	
	201507014 201507015 201508004 201508005 201508006 201508007 201510031	
	201510032 201510033 201510034 201510035 201515007 201516021 201516041	
	201536003 201537005 201537006 201538003 201609002 201642010 201714004	
	201714005 201714006 201718017 201733007 201750012 201901004 201905001	
	201906001 201928008 201929012 201930015 201930016 201935008 202004008	
	202020011 202050002 202051001 202051002 202052001	
	• Recovery Period	168.18-00
	201216029	
	• Classification of Property	168.20-00
	201216029 201243003 201244015 201310028 201404001 201509029 201543001	
	• <i>Assigned</i>	168.20-01
	201539024	
	• Public Utility Property	168.24-00
	202017027 202032002 202042005 202046007 202047004	
	• <i>Normalization Rules</i>	168.24-01
	201816005 201824005 201824006 202009014 202010002 202017015 202033002	
	• Property Used Predominantly Outside the United States	168.25-00
	201216008 201510038	
	• Alternative Depreciation System (ADS)	168.29-00
	201316006 201316007	
	• <i>Outside the United States</i>	168.29-01
	201324005 201324006 201943021	

	• <i>Tax-Exempt Use Property</i> 201436048 201606005 201722001 201737002	168.29-02
	• Redeterminations, Changes in Use 201228036 201450001	168.32-00
	• Retirements 201710006	168.35-00
<b>Section 169</b>	<b>Amortization of Pollution Control Facilities</b>	<b>169.00-00</b>
	• Election of Amortization 201217015	169.02-00
<b>Section 170</b>	<b>Charitable, Etc. Contributions and Gifts</b> 201321012 201437004 201551003 201608012 201641021 201848005 202002011 202027003 202047005	<b>170.00-00</b>
	• Time of Making Contribution 201730012 201730017 201730018 201730019	170.01-00
	• Value of Contribution 201319010 201443019 201443020	170.02-00
	• Percentage Limitations	170.07-00
	• <i>Educational Organizations</i> 201417018	170.07-02
	• <i>Publicly Supported Organizations</i> 201621015 201952009	170.07-06
	• Percentage Limitations - Corporations 201226021	170.08-00
	• Donees of Charitable Contributions in General 201228026 201239011 201240036 201342011 201711014	170.09-00
	• <i>United States, States, Political Subdivisions, Etc.</i> 201228026 201837011	170.09-01
	• <i>Religious, Charitable, Etc. Organizations</i> 201438032	170.09-02
	• Carryovers	170.10-00
	• <i>Individuals</i> 201928014	170.10-01
	• <i>Corporations</i> 201226021	170.10-02
	• Ordinary Income and Capital Gain Property 201443019 201443020	170.11-00
	• <i>Inventory and Other Property</i> 201414014	170.11-03
	• <i>Qualified Appreciated Stock</i> 201848005	170.11-05
	• Disallowance of Deduction	170.12-00
	• <i>Partial Interests in Property</i> 201249002	170.12-03
	• <i>Substantiation</i> 201608012 201736023	170.12-09



	• Qualified Conservation Contribution 201212009 201212010 201239008 201334039 202002011 202020002	170.14-00
	• Other 201307008 201322046 201403016 201936002 201936003	170.19-00
<b>Section 172</b>	<b>Net Operating Loss Deductions (Deductible v. Not Deductible)</b> 201226021 201243014 201315002 201328028 201328031 201536011 202120015	<b>172.00-00</b>
	• Carryback and Carryover 201228013 201233006 201249004 201309013 201310025 201335007 201532004 201616009 201628003 201919012 201928014	172.01-00
	• <i>Allowance Only to Same Taxpayer (Libson Shops)</i> 201605018	172.01-01
	• Specified Business 201612013 201447006	172.03-00
	• Deferred Statutory or Tort Liability Losses 201442054	172.07-00
<b>Section 174</b>	<b>Research and Experimental Expenditures (Deductible v. Not Deductible)</b> 201324008 201718011	<b>174.00-00</b>
	• Election to Amortize 201236013	174.01-00
<b>Section 179</b>	<b>Election to Expense Certain Depreciable Business Assets</b> 201415009	<b>179.00-00</b>
	• Section 179 Property 201234024	179.01-00
<b>Section 195</b>	<b>Start Up Expenditures</b> 201927021	<b>195.00-00</b>
<b>Section 197</b>	<b>Amortization of Goodwill &amp; Certain Other Intangibles</b> 201203004 201228011 201317003 201501011 201543014 201642032 201702035 201709003 201820013 201906002 202024002 202037001 202119007 202120005	<b>197.00-00</b>
	• Certain Elections for Intangible Property 201214014	197.01-00
<b>Section 212</b>	<b>Expenses for Production of Income</b> 202050015 202053010	<b>212.00-00</b>
<b>Section 213</b>	<b>Medical, Dental, etc., Expenses</b> 202114001	<b>213.00-00</b>
	• Medical Care 201933005	213.05-00
<b>Section 215</b>	<b>Alimony, etc., Payments</b> 201206005 201246005	<b>215.00-00</b>
	• Payment For Child Support	215.08-00
	• <i>Specification In Instrument</i> 201706006	215.08-04
<b>Section 216</b>	<b>Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder</b> 201537015	<b>216.00-00</b>
<b>Section 243</b>	<b>Dividends Received by Corporations</b> 201640018	<b>243.00-00</b>
<b>Section 245</b>	<b>Dividends Received From Certain Foreign Corporations</b> 201640018	<b>245.00-00</b>

<b>Section 246</b>	<b>Rules Applying to Deductions For Dividends Received</b>	<b>246.00-00</b>
	• Exclusion of Certain Dividends	246.05-00
	• <i>Holding Periods</i> 201827011	246.05-02
<b>Section 247</b>	<b>Dividends Paid On Certain Preferred Stock of Public Utilities</b>	<b>247.00-00</b>
	• Other 201822026	247.04-00
<b>Section 263</b>	<b>Capital Expenditures (Deductible v. Not Deductible)</b>	<b>263.00-00</b>
	201311021 201317003 201319009 201713010 202021018 201341029 201341031 201405014 201438005 201447004 201447015 201447016 201510039 201518012 201528034 201534005 201624021 201639007 201639009 201642013 201736002 201746020 201804002 201822009 201828006 201830011 201927006 201940002 201945010 201945014 201947008 202004010 202005019 202014012 202017025 202036003 202036004 202052002 202121002	
	• Development Costs	263.02-00
	• <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i> 201240011 201248014 201248015 201403011 201835004	263.02-01
	• Permanent Improvements 201213023	263.03-00
	• Leases	263.08-00
	• <i>Acquisition Costs</i> 201442021 201528012 201549020 201624021	263.08-04
	• Acquisition of Property, Intangibles 201543014 201614037 202121009	263.13-00
	• Allocation Between Capital Expenditure and Expense 201234026 201234027 201827009 201850013 201908013 201930024 202002008 202017022 202029001	263.14-00
	• Election to Deduct or Capitalize Certain Expenditures 201221013 201405009 201535002	263.16-00
	• Interest and Carrying Costs - Straddles 201212014 201310027	263.21-00
<b>Section 263A</b>	<b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b>	<b>263A.00-00</b>
	201504011	
	• Exceptions	263A.02-00
	• <i>Substantially Constructed Self-Constructed Property</i> 201515007	263A.02-10
	• Capitalization of Costs	263A.03-00
	• <i>Direct Costs</i> 201439001	263A.03-01
	• <i>Indirect Costs</i> 201302018	263A.03-02
	• Allocation Methods 201439001	263A.04-00
	• <i>Simplified Production Method</i> 201439001 201848012	263A.04-05
	• Interest Capitalization 201302017 201638022	263A.08-00

	• <i>Designated Property</i> 201302017	263A.08-01
	• Oil and Gas Activities 201211011	263A.13-00
<b>Section 264</b>	<b>Amounts Paid in Connection With Insurance (Deductible v. Not Deductible)</b> 201443015 202018003	<b>264.00-00</b>
	• Exceptions 201322035 201617004	264.03-00
	• Key Persons 201617004 201736019	264.04-00
	• Allocation of Interest Expense to Policy Cash Values 201617004	264.05-00
<b>Section 265</b>	<b>Expenses and Interest Relating to Tax-Exempt Income (Deductible v. Not Deductible)</b> 202027003	<b>265.00-00</b>
<b>Section 267</b>	<b>Losses, Expenses, and Interest With Respect to Transactions Between Related Parties</b> 201252008 201330004 201330004 201702035	<b>267.00-00</b>
	• Losses: Deduction Disallowed 201343021	267.01-00
	• Expenses and Interest: In General	267.02-00
	• <i>Matching of Deduction and Payee Income</i> 201228035	267.02-01
	• <i>Payments to Foreign Persons</i> 201228035 201334037	267.02-03
	• Limitation on Gain Where Loss Previously Disallowed 201737011	267.05-00
	• Special Rules Applicable to Controlled Groups: In General 201702035	267.07-00
	• <i>Controlled Group Defined</i> 201405009	267.07-01
	• <i>Deferral of Loss from Sale or Exchange Between Members</i> 201203004 201323005 201334006 201419011 201603002 201702035 201705004	267.07-02
<b>Section 274</b>	<b>Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)</b> 201501010	<b>274.00-00</b>
	• Substantiation 201246031	274.08-00
	• Percentage Disallowance for Meals and Entertainment Deductions 201219021	274.14-00
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	• Federal Income 201306018	275.01-00
<b>Section 280E</b>	<b>Expenditures In Connection With the Illegal Sale of Drugs</b> 201504011 201531016	<b>280E.00-00</b>
<b>Section 280G</b>	<b>Golden Parachute Payments</b>	<b>280G.00-00</b>

	• Definitions	280G.01-00
	• <i>Parachute Payment</i> 201519017	280G.01-01
<b>Section 301</b>	<b>Distributions of Property</b>	<b>301.00-00</b>
	201207002 201247004 201252008 201304002 201306012 201306013 201306014 201312028 201328025 201352007 201426019 201440006 201446013 201447019 201448016 201505035 201516047 201516050 201522001 201523017 201527004 201536016 201537020 201544015 201550017 201552011 201604008 201614033 201629003 201631005 201709011 201717005 201721014 201739004 201923003	
	• Dividend in Property	301.01-00
	• <i>Form v. Substance</i> 201552027 201640018	301.01-07
	• Other Than a Dividend	301.02-00
	• <i>Distribution With Respect to Stock v. Not With Respect to Stock</i> 201637010	301.02-01
	• Liquidation v. Reorganization 201350001	301.04-00
	• Constructive Dividend 201350001	301.07-00
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b>	<b>302.00-00</b>
	201202010 201202020 201207002 201328025 201330017 201330018 201330017 201330018 201352007 201405005 201444007 201637010 201805003 201805004 201805005 201805006 201805007 201805008	
	• Not Essentially Equivalent to a Dividend 201918009	302.01-00
	• Disproportionate Redemption of stock 201202010 201202020 201236025	302.02-00
	• Complete Termination of Interest 201228012 201405005	302.03-00
	• Constructive Ownership	302.05-00
	• <i>Waiver of Family Attribution by Individual</i> 201805011	302.05-01
<b>Section 304</b>	<b>Redemption Through Use of Related Corporations</b>	<b>304.00-00</b>
	201805003 201805004 201805005 201805006 201805007 201805008	
	• Acquisition by Subsidiary	304.01-00
	• <i>Distribution to which Section 301 Applies</i> 201252008 201330004 201330004	304.01-03
	• Acquisition by Related Corporation (Other Than Subsidiary)	304.02-00
	• <i>Section 304 v. Section 351</i> 201228034	304.02-01
	• Control Requirement Met 201601001	304.03-00
<b>Section 305</b>	<b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b>	<b>305.00-00</b>
	201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016 201505035 201516047 201544015 201550017 201631005 201709011	

	• Stock Dividends	305.01-00
	201304002 201404005 201446013 201447019 201516047 201537020	
	• Distributions in Lieu of Money	305.03-00
	201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015 201552011 201607003 201629003 201631005 201637013 201709011 201717005	
	• Disproportionate Distributions	305.04-00
	201213011 201404005 201446013 201537020 201604008 201717005	
	• Deemed Distributions	305.13-00
	201604008	
<b>Section 306</b>	<b>Dispositions of Certain Stock</b>	<b>306.00-00</b>
	201308001 201308001	
	• Section 306 Stock v. Not 306 Stock	306.01-00
	201308001 201308001	
<b>Section 311</b>	<b>Taxability of Corporation on Distribution</b>	<b>311.00-00</b>
	201352007 201405005 201421015 201511020	
	• With Respect to its Stock	311.01-00
	201405005 201835001	
<b>Section 312</b>	<b>Effect on Earnings and Profits (Decrease v. No Decrease)</b>	<b>312.00-00</b>
	201330002 201330002 201637010	
	• Computations of Earnings and Profits	312.01-00
	201601001	
	• Allocation in Separations	312.09-00
	201240017 201249012 201330002 201330002 201527003 201644018	
<b>Section 316</b>	<b>Dividend v. Not a Dividend</b>	<b>316.00-00</b>
	• Source of Distribution	316.09-00
	• <i>Earnings and Profits</i>	316.09-03
	201637010	
<b>Section 317</b>	<b>Other Definitions</b>	<b>317.00-00</b>
	• Redemption of Stock v. Not a Redemption	317.02-00
	201247010	
<b>Section 331</b>	<b>Gain or Loss to Shareholders in Corporate Liquidations</b>	<b>331.00-00</b>
	201211020 201252008 201330004 201330004 201334006 201511020 202031002	
	• Year Liquidation Occurs	331.04-00
	201228023 202017023	
	• Form v. Substance	331.07-00
	201252008	
<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b>	<b>332.00-00</b>
	201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201731008 201308002 201333007 201350001 201352007 201404002 201406005 201411002 201418039 201418046 201433007 201441010 201443017 201445008 201452016 201504007 201511001 201512001 201528006 201535007 201537018 201607003 201622012 201626002 201633014 201721002 201802007 201827008 201921002 201923003	
	• Nonrecognition of Gain or Loss	332.01-00
	201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002 201730010 201827006	

	• Debts of Parent to Subsidiary 201213018	332.07-00
<b>Section 336</b>	<b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b> 201237017 201418025 201511020 201942004 202002005 202012006 202016010 202017024 202042006 202043002 202046008 202050012 202053009 202110012 202119006 202120005	<b>336.00-00</b>
	• General Rule 202031002	336.01-00
	• Liquidation in a Reorganization	336.03-00
	• <i>Distribution of Property to a Related Person</i> 201418025	336.03-01
	• <i>Disqualified Property</i> 201418025	336.03-02
	• <i>Liquidation to which section 332 Applies</i> 201328003	336.03-05
	• Stock Sales and Distributions Treated as Asset Transfers 201749004 201546011 201611006 201622019 201625006 201633013 201636011 201640009 201652014 201702024 201711007 201714019 201721011 201730004 201730005 201733003 201739005 201740003 201740014 201751009 201802008 201808008 201808011 201824011 201825014 201827001 201836002 201836003 201842002 201848010 201902028 201909008 201910015 201910018 201923024 201928001 201929002 201929018 201930001 201931003 201934005 201940001 201941001 201942004 201943016 202002005 202003002 202005013 202012002 202012006 202016009 202016010 202016012 202017024 202020012 202023003 202042006 202043001 202043002 202046008 202050012 202053009 202101004 202106001 202109004 202119006 202119008 202120012	336.05-00
<b>Section 337</b>	<b>Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)</b> 201404004 201536004 201625009 201725017	<b>337.00-00</b>
	• Adoption of Plan and 12-Month Period	337.01-00
	• <i>Date Plan Adopted</i> 201731008	337.01-01
	• Sale or Exchange 201801006 201801009 201910010 201910011 201910012 201910013 201910016 201910017	337.03-00
	• Liquidation v. Reorganization 201921002	337.07-00
	• Section 332 Liquidations 201404004 201921002	337.10-00
	• Loss on Stock of Subsidiary 201606017 201606025	337.13-00
	• Conversion to Tax Exempt 201725017	337.14-00
	• <i>Transfer of Substantially All Assets to Tax Exempt</i> 201404004	337.14-01
	• Loss Disallowance 201310015 201606017 201606025	337.16-00
	• <i>Basis Reductions on Deconsolidation</i> 201521008	337.16-01

	• <i>Allowable Worthless Stock Loss</i>	337.16-02
	201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	
<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b>	<b>338.00-00</b>
	201211009 201213013 201214012 201351004 201412012 201429016 201435002 201702035 202114014	
	• Express Election	338.01-00
	201214018 201412012 201924014 202114014	
	• <i>Time in which Election must be made</i>	338.01-02
	201206010 201246021 201632019 201338011 201437005 201438018 201503007 201510037 201530017 201534007 201611016 201738002 201826004 201835003 201850019 201924005 202037010 202114014	
	• Qualified Stock Purchase	338.02-00
	201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035	
	• Consistency Rules	338.04-00
	201213013 201214012	
	• Purchase from Related Corporation	338.09-00
	201203004 201702035	
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election	338.80-00
	201203004 201702035	
<b>Section 341</b>	<b>Collapsible Corporations</b>	<b>341.00-00</b>
	201209025	
<b>Section 351</b>	<b>Transfer to Corporation Controlled by Transferor</b>	<b>351.00-00</b>
	201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201731008 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019 201505012 201506008 201511015 201641011 201746022 201810005 201820016 201822008 201835001 202048003	
	• Control v. No Control by Transferor	351.01-00
	201224006 201242007 201306006 201326014 201333007 201506008 201601001 201818010	
	• Series of Transactions	351.02-00
	201212001 201506008 201531014	
	• "Property" Defined	351.05-00
	201506008 201552026	
	• Constructive Exchange	351.11-00
	201350001	
	• Section 351 v. Section 304 (See Also 0304.01-01)	351.12-00
	201228034	
	• Investment Company Exception	351.13-00
	201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020 201810005 202016013	
	• Non-Qualified Preferred Stock	351.14-00
	201716045	
	• Exceptions	351.15-00
	201552026	

<b>Section 354</b>	<b>Exchanges of Stock and Securities in Certain Reorganizations</b> 202050014	<b>354.00-00</b>
	<ul style="list-style-type: none"> <li>• Exchange v. Liquidation 201423010</li> <li>• Substantially All of the Assets 201731008 202050014</li> </ul>	<p>354.01-00</p> <p>354.05-00</p>
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b>	<b>355.00-00</b>
	<p>201202007 201208017 201213001 201213005 201216027 201228030 201228033 201229002 201232033 201236014 201238018 201240013 201244006 201245020 201252017 201305003 201306010 201310023 201312017 201323017 201325009 201328024 201330002 201330022 201612012 201634010 201731004 201330002 201330022 201333007 201334009 201334032 201337003 201338040 201339001 201340009 201341026 201347005 201349006 201352007 201402002 201407005 201411012 201416002 201416005 201418018 201418030 201419005 201419010 201419012 201422018 201423012 201424006 201424009 201424013 201426004 201437006 201441009 201441010 201441016 201503006 201505013 201512001 201524005 201535007 201537018 201601001 201603005 201603006 201603020 201624011 201626017 201633014 201634010 201641011 201643008 201644018 201651010 201706005 201716002 201721002 201734004 201740015 201801012 201805012 201817001 201818010 201827008 201848016 201851004 201852015 201919008 201920009 201921002 201921010 201930011 201931005 201940007 201944002 201948001 201949013 201949014 202009002 202010003 202019016 202022004 202026001 202029003 202033003 202035009 202036001 202036005 202045001 202045003 202047007 202051009 202118004 <b>202123006</b></p> <ul style="list-style-type: none"> <li>• Spin-Off</li> </ul> <p>201202007 201203004 201211008 201213018 201215005 201216023 201216027 201228002 201228030 201232014 201232033 201233016 201236014 201240017 201244006 201244008 201246027 201249012 201251006 201305003 201306006 201308002 201312017 201312020 201312022 201314001 201315009 201315016 201325009 201328024 201329005 201330007 201330022 201612012 201634010 201731003 201731004 201308002 201330007 201330022 201334009 201334032 201335001 201336012 201337007 201338040 201340009 201341004 201341013 201341026 201347005 201348005 201349006 201350007 201352007 201404002 201407005 201409002 201409003 201411002 201412013 201415001 201416005 201418030 201418039 201418046 201419005 201419010 201419012 201422004 201422012 201423006 201423010 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426008 201430002 201433007 201436033 201437006 201437013 201438009 201440014 201441008 201441009 201441016 201443017 201445008 201503006 201504007 201505007 201505013 201511001 201512001 201516014 201528006 201535006 201535007 201537018 201538015 201542004 201603005 201603006 201603020 201605016 201607003 201613008 201614017 201626017 201634010 201637013 201651010 201706005 201734004 201740015 201801012 201802007 201820016 201827006 201827008 201833011 201834006 201835001 201836001 201839006 201845009 201851005 201852015 201910004 201920009 201923003 201925004 201931007 201935009 201943011 201944002 201945022 201948001 201949014 202009002 202035009 202045001 202047007 202051011 202107009 202118004</p> <ul style="list-style-type: none"> <li>• Split-Off</li> </ul> <p>201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201731003 201308017 201308018 201330002 201330007 201337003 201350007 201352007 201403002 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005 201512001 201625012 201625013 201851004 201920008 201923003 201945016 201949013 202019016 202026001 202031006 202033005 202108010</p>	<p>355.01-00</p> <p>355.01-01</p>



	• <i>Split-Up</i>	355.01-02
	201402002 201418018 201423012 201921010 201931005 201940007 202010003 202033003	
	• Non Pro Rata Distributions, etc.	355.02-00
	201233016 201625012 201625013	
	• Active Business	355.03-00
	201219003 201251006 201634010 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 201542004 201551009 201605016 201606014 201607003 201624004 201625012 201625013 201626002 201633009 201634010 201637013 201643008 201706005 201730010 201818010 201827008 201834006 201930011 201940007 201948001 201949012 202009002 202029003 202033005 202036001 202045001	
	• <i>Five-Year Requirement</i>	355.03-01
	201251006 201528016 201624004 201633009 201643008 201706005 202009002	
	• Business Purpose	355.04-00
	201308017 201308018 201308017 201308018 201730010	
	• Control	355.05-00
	201437013 201527003 201818010	
	• <i>Distribution of Control</i>	355.05-01
	201731004 201437013 201605016 201703012 201945022	
	• Device	355.06-00
	201734004 201743017 202051009 202113007	
	• Continuity of Interest	355.07-00
	201644018 202033005	
	• Distributions Within a Consolidated Group	355.09-00
	201305003 201352007 201445008 201730010	
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled	355.10-00
	201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001 201740015 201748007 201801005 201801012 201943001 202026001 202114017	
<b>Section 356</b>	<b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Re- cognized)</b>	<b>356.00-00</b>
	201424017 201721014	
	• Reorganization Exchange	356.01-00
	• <i>Series of Transactions</i>	356.01-02
	201614017	
	• Securities as "Other Property"	356.02-00
	201527003	
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b>	<b>357.00-00</b>
	• Liabilities in Excess of Basis	357.02-00
	• <i>In General</i>	357.02-01
	201721002	
	• <i>Exceptions</i>	357.02-02
	201230008 201348006 201431002 201542004 201627001 201703012	
<b>Section 358</b>	<b>Basis to Distributees</b>	<b>358.00-00</b>
	202051009	
	• Allocation of Basis	358.02-00
	201411006 201437007	

	• Assumption of Liabilities 201721002	358.03-00
<b>Section 361</b>	<b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)</b> 201228033 201634010 201409003 201504007 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010 201802007 201818010 201833011 201839006 201852015 201925004 201949013 201949014 202019016 202022004 202026001 202036005 202051009 <b>202123006</b>	<b>361.00-00</b>
	• Exchanges Not Solely in Kind 201423010 201440014 201910004	361.01-00
	• Distributions 201607003 201627001 201827006 201839006 201925004 201949014 202019016	361.02-00
	• <i>Distributions of Appreciated Property</i> 201721014	361.02-01
	• <i>Certain Transfers to Creditors</i> 201228033 201731004 201409003 201511001 201537004 201601001 201627001 201703012 201721002 201802007 201833011 201839006 201851005 201852015 201925004 202019016 202022004 202050014 202051009	361.02-02
<b>Section 362</b>	<b>Basis to Corporations</b> 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028 201839013 202050010 202051009	<b>362.00-00</b>
	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201701005 201418013 201418041 201418042 201505028 201521011 201545013 201736001 201832011 201832012	362.01-00
<b>Section 367</b>	<b>Foreign Corporations</b> 201348011 201432002 201639014 201746022 201935004 201936004 202107010 202107011	<b>367.00-00</b>
	• Transfer to Foreign Corporations Subject to Section 367(a) 201321018 201651015 202045007	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018 201651015 201935004 202045007	367.03-00
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009	367.03-01
	• <i>Requirements of Gain Recognition Agreement</i> 202110014	367.03-10
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018	367.03-13
	• Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a)	367.06-00
	• <i>Anti-Abuse Rule</i> 201530020	367.06-07
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018	367.30-00
	• Treatment of Distribution Described in Section 367(e) 201348011 201423006 201639014 201808010	367.40-00
	• <i>Liquidations Under Section 332</i> 201348011 201606006 201639014 201808010	367.40-02

**Section 368**

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**368.00-00**

201201012 201212001 201213019 201213021 201214013 201216027 201224006  
 201228030 201236014 201238018 201239003 201240017 201247009 201249012  
 201252017 201308001 201308017 201308018 201310023 201312017 201314003  
 201325009 201330022 201308001 201308017 201308018 201330022 201341026  
 201349006 201402002 201404006 201406005 201416002 201419005 201424005  
 201424006 201424009 201424011 201426004 201512001 201746022 201839006  
 201931005 201944002 201949013 201949014 202019016 202033003 202035009  
 202036001 202107010 202107011 202118004

• Statutory Merger or Consolidation (Type "A") 368.01-00  
 201213001 201213019 201213021 201228033 201232033 201252002 201252014  
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 201820002 201918015

• Using Stock of Corporation Controlling Merged Corporation 368.01-02  
 201820002

• Stock for Stock (Type "B") 368.02-00  
 201249011 201250021 201324009 201603020

• Liquidation Distribution 368.02-02  
 201418039 201418046

• Stock for Property (Type "C") 368.03-00  
 201224006 201228030 201247009 201252014 201324003 201731008 201340016  
 201411002 201413003 201418039 201418046 201422004 201424007 202107010  
 202107011

• Substantially All the Property 368.03-01  
 201247009 201731008

• Assets for Control of Transferee (Type "D") 368.04-00  
 201203004 201208017 201212001 201213001 201213002 201213005 201214013  
 201215005 201216023 201216027 201219003 201229002 201230007 201232014  
 201232033 201233016 201234009 201236014 201238018 201240013 201240016  
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• Recapitalization (Type "E") 368.05-00  
 201308001 201315009 201315020 201315021 201308001 201424010 201835001

• Change in Identity, etc. (Type "F") 368.06-00  
 201201004 201201012 201208019 201228030 201236014 201239003 201250004  
 201252011 201252014 201314003 201316017 201322008 201326006 201328003  
 201330022 201330022 201333007 201339001 201404006 201411002 201418039  
 201418046 201445008 201511020 201611015 201635001 201638004 201737010  
 201746022 202031002 202102007 202107010 202107011

	• Continuity of Interest Rule 201214013 201224006 201247009	368.08-00
	• <i>Proprietary Interest Continuity</i> 202050014	368.08-02
	• <i>Related party Acquisitions</i> 201214013	368.08-03
	• <i>Following a Qualified Stock Purchase Under Section 338</i> 201918015	368.08-05
	• <i>Business Enterprise Continuity</i> 201247009 201314028 201413003 201644018 201918015	368.08-06
	• <i>Historic Business Assets</i> 201224006	368.08-07
	• <i>Transfers to Controlled Corporations</i> 201214013 201224006 201234009 201240016 201424007 201625012 201625013	368.08-08
	• Plan of Reorganization 201411002 201626002 201627001	368.09-00
	• <i>Several Steps</i> 201252014 201411002	368.09-01
	• Liquidation v. Reorganization 201505012	368.12-00
	• Transactions Involving Two or More Investment Companies 201247009	368.13-00
	• Transfer by Corporation in Title 11 Case (Type "G") 201208036 201230020 201523001 201644018 201716002 201805012 202050014	368.14-00
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b> 201830005	<b>381.00-00</b>
	• Method of Accounting 201237012 201343012	381.04-00
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b> 201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 202021010 201308026 201308029 201335012 201345023 201350006 201403007 201412009 201432015 201443009 201549010 201750006 201902022 201949017 202017023	<b>382.00-00</b>
	• General Rule 201648004	382.01-00
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i> 201418038 201545014 201734003 201942005	382.02-05
	• Value of Old Loss Corporation 201435003	382.05-00
	• Ownership Change 201350006	382.07-00
	• <i>Segregation Rules</i> 201350006 201451015 202024013	382.07-05
	• Built-in Gains and Losses and Section 338 Gains 201629007	382.08-00

	• <i>Net Unrealized Built-in Gain</i> 201629007	382.08-01
	• Definitions and Special Rules 201215007 201403007 201902022	382.11-00
	• <i>5-Percent Shareholder</i> 201215007 201403007 201902022	382.11-09
	• Operating Rules 201322032 202021010 201335012 201443009 201949017	382.12-00
	• <i>Contributions to Capital</i> 201350006	382.12-01
	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003 201648004	382.12-08
	• <i>Election Out</i> 201519004 201949017	382.12-13
	• <i>Controlled Groups</i> 201232016 201232017 202021010 201335012 201421011 201421012 201421013 201443009	382.12-16
<b>Section 384</b>	<b>Limitation on Use of Preacquisition Losses to Offset Built-in Gains</b> 201806005	<b>384.00-00</b>
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b>	<b>385.00-00</b>
	• Debt v. Equity 201230008 201323021	385.01-00
	• New Financial Products 201209006 201226026	385.03-00
<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b> 201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003 201750004 201837004 201923016 202035010 202042012 202044001 202114010 202114011 202114012	<b>401.00-00</b>
	• Impossibility of Diversion	401.01-00
	• <i>Exclusive Benefit of Employees or Their Beneficiaries</i> 201538022 201847008	401.01-01
	• <i>Definitely Determinable Benefits Under a Pension Plan</i> 201501025	401.01-03
	• Impossibility of Diversion 201228055 201839010	401.03-00
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 201440027 201605006	401.04-00
	• <i>Discrimination in Availability of Form of Benefit</i> 201605006	401.04-03
	• <i>Comparability Among Two or More Plans</i> 201810008	401.04-04
	• Required Distributions 201202042 201208039 201318033 201320021 202039002 201424031 201434028 201437025 201437034 201503024 201628004 201628005 201628006 201902023 201923016 201924013 202031007 202035010 202042012 202114010 202114011 202114012	401.06-00

	• <i>In General</i>	401.06-01
	201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028 201840007 201909003 202035010	
	• <i>Employee Dies Before Entire Interest Distributed</i>	401.06-02
	201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025 201750004 201923016 201924013 202042012 202044001 202114010 202114012	
	• Commencement of Benefits Under Qualified Trusts	401.11-00
	201221033 201933006	
	• Additional Participation Requirements (See Also 410.00-00)	401.20-00
	201810008	
	• Medical, Etc. Benefits	401.27-00
	201611003 201625005 201639001 201805002	
	• Cash or Deferred Arrangements	401.29-00
	201417025 201527042 201532036 201601012 201722014 201833012 202023001	
	• <i>Special Antidiscrimination Rules</i>	401.29-01
	201615013	
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b>	<b>402.00-00</b>
	201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201618019 201634024 201749007 201308037 201331009 201331010 201343029 201404017 201405030 201405031 201407026 201407027 201410039 201417026 201420025 201428014 201430023 201430030 201434029 201436057 201437026 201440025 201440027 201440032 201447050 201447051 201447052 201511038 201522012 201524030 201528043 201529016 201531024 201532040 201532042 201533023 201537029 201537030 201537031 201547008 201549031 201549032 201603043 201608021 201610023 201611020 201625021 201627006 201635011 201637018 201644024 201645020 201645025 201649020 201821008 201822033 201826018 201835017 201840007 201936009 202019008	
	• Exempt Trust	402.01-00
	201417025 201821008 201831006 201936009	
	• Non-Exempt Trust	402.02-00
	201749007	
	• Foreign Situs Trust	402.03-00
	201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046	
	• Amounts Distributed or Made Available to Beneficiary	402.06-00
	201431037 201527042	
	• Unrealized Appreciation of Employer's Securities	402.07-00
	201242019 201427024	
	• Rollover Contributions	402.08-00
	201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201618014 201330047 201341038 201346013 201403020 201403025 201418063 201419020 201419021 201420026 201426032 201442070 201443029 201443030 201445028 201446031 201446032 201446038 201448033 201452022 201452025 201505045 201514020 201521022 201524027 201535026 201539036 201543022 201622040 201936009	

	• <i>Rollover Lump Sums</i> 202019008	402.08-01
	• <i>Reorganization Payments</i> 201535025	402.08-03
	• <i>By a Surviving Spouse</i> 201523019 201523020 201821008 201839005 201936009	402.08-05
	• <i>Tax on Lump Sum Distributions</i> 201241019 202019008	402.09-00
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b> 201230030	<b>403.00-00</b>
	• <i>Non-Forfeitable Rights</i> 201345036 201451062 201501026	403.03-00
	• <i>Annuities Purchased by Section 501(c)(3) Organizations or Public Schools</i> 201634021 201538020 201634021	403.04-00
	• <i>Retirement Income Accounts</i> 201742022	403.04-05
	• <i>Distribution Requirements</i> 201750004 202044001	403.04-06
	• <i>Rollover Amounts</i> 201212023 201224043 201323040 201419021 201524027 201644023	403.05-00
<b>Section 404</b>	<b>Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)</b> 201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201639018	<b>404.00-00</b>
	• <i>Year of Deduction</i> 201935011 201945024	404.11-00
	• <i>Time of Contribution</i> 201945024	404.11-01
<b>Section 404A</b>	<b>Deduction for Certain Foreign Deferred Compensation Plans</b> 201540015	<b>404A.00-00</b>
<b>Section 408</b>	<b>Individual Retirement Accounts</b> 201208039 201612001 201618011 201632015 201405032 201405033 201405034 201423043 201431038 201439006 201451065 201611022 201707001 201736018 201831004 201924013 201927009 201943020 202033008 202040003 202042012 202114010 202114011 202114012	<b>408.00-00</b>
	• <i>Exclusive Benefit of Individual or His Beneficiary</i> 201225020	408.01-00
	• <i>Qualification</i>	408.02-00
	• <i>Benefit Distributions</i> 201628004 201628005 201628006 201633025 201706004 201750004 202044001	408.02-01

## • Rollover Contributions

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 201212021 201212022 201215016 201216049 201216050 201218025 201218026  
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	201848011 202020006 202020019 202041004	
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	202019018	
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	201440027 201441032 201441033 201441034 201447061 201532036 201537024 201539030 201643024	
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	• Clearly v. Not Clearly Reflecting Income 201504011 201547004	446.01-00
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	201228043 201731009 201351001 201434003 201508001 201545010 201636018 201643015 201817004 201819007 201822004 201908014 201930009 201943009 202017017	
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	201650014 202046001	
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	201237012 201322023 201323006 201343012 201442048 201603024 201610006 201718029 201803005 202042014 202122004 202122005 202122006 <b>202123003</b>	
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	201805013 201916005 202009024	

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	• Material Participation Defined 201317010	469.08-00
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**Section 501**

**Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)**

**501.00-00**

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202122011 202122012

• Instrumentalities of U.S.

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201309014 202001027 201552033 201617011 202101005

• Religious, Charitable, etc., Institutions and Community Chest

501.03-00

201202039 201202040 201203019 201203020 201203021 201203022 201203023  
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201218016 201218017 201218019 201218022 201218023 201218041 201219025  
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201231012 201231017 201232034 201232036 201235021 201235022 201239011  
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201829006 201829007 201829008 201829009 201829010 201829011 201829012  
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201830018 201830019 201830020 201830021 201830022 201831012 201831013  
201833017 201833018 201833019 201833020 201833021 201833022 201833023  
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201844010 201844011 201844012 201846006 201846007 201847010 201852020  
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201904016 201905008 201906009 201906010 201906011 201906012 201906013  
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201918020 201919015 201921014 201921015 201921016 201921019 201922030  
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201923026 201925014 201925015 201925016 201925018 201925019 201925020  
201926014 201926015 201926016 201927022 201928015 201933016 201933017  
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201943023 201943024 201943027 201944012 201944013 201944017 201951010  
201951015 202003005 202003006 202004013 202004014 202005020 202005023  
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202034011 202041016 202052015 202052017 202052019 202052023 202052026  
202052028 202052029 202052030 202052031 202052032 202052033 202052034  
202052036 202052037 202052038 202052039 202052041 202052042 202052043  
202052044 202052049 202052050 202053019 202102009 202102011 202102013  
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202110027 202110029 202110030 202110031 202110036 202110038 202110042  
202110045 202113008 202117015 202117017 202117023 202118021 202118022  
202122012 202122014 202122018

• *Employee Benefit Organization (See Also 0501.09-00)* 501.03-01  
201203032 201313033 201351025 201428019 201428024 201824014 201908024

• *Foundations* 501.03-02  
201911008 201335014 201335023 201411037 201436051 201513005 201514016  
201541013 201603033 201606030 201609001 201825004

• *Trusts* 501.03-03  
201219029 201237019 201306023 201317011 201335014 201447049 201451032  
201451035 201617011 201710031 202014015 202014019 202050017 202117014

• *Unincorporated Associations* 501.03-04  
201241010 201731016 201827013 202015019

• *Corporations* 501.03-05  
201202038 201204019 201204020 201204021 201205011 201210041 201211026  
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201346012 201405023 201410035 201419016 201423026 201426028 201428021  
201446025 201451036 201521016 201550043 201615018 201622035 201643025  
201702042 201712014 201717048 201718038 201721022 201740022 201742028  
201743018 201814010 201824012 201832013 201832015 201835012 201838008  
201841007 201841008 201847011 201904016 201908024 201917008 201922038  
201924018 201929021 201934008 201940010 201941030 201942011 201944017  
202009028 202019028 202022005 202022006 202022007 202033006 202041009  
202046010 202047009 202047012 202047014 202049005 202101006 202102012  
202105009 202105011 202109007 202110044 202114023 202118021

• *Civil Rights Groups* 501.03-07  
201217021 201701023 201640019

<ul style="list-style-type: none"> <li>• <i>Educational Organizations</i> 201252025 201303018 201304011 201305013 201323025 201327015 201345032 201405024 201415009 201417017 201417018 201424024 201426035 201433020 201435015 201440023 201445014 201503017 201509040 201510059 201516069 201527044 201550043 201608016 201619010 201621016 201644019 201717048 201741001 201819011 201902032 201945029</li> </ul>	501.03-08
<ul style="list-style-type: none"> <li>• <i>Fraternal Beneficiary Societies; Secret Societies (See Also 0501.08-00)</i> 201951012</li> </ul>	501.03-09
<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 201210041 201317012 201328035 201445015 201451037 201702002 201703005 201744019 202004012</li> </ul>	501.03-11
<ul style="list-style-type: none"> <li>• <i>Libraries, Museums, etc.</i> 201221024 201517011</li> </ul>	501.03-13
<ul style="list-style-type: none"> <li>• <i>Literary Organizations</i> 201433020</li> </ul>	501.03-14
<ul style="list-style-type: none"> <li>• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201215011 201322041 201335024 201438032</li> </ul>	501.03-15
<ul style="list-style-type: none"> <li>• <i>Political Action Organizations</i> 201712015 202005020</li> </ul>	501.03-17
<ul style="list-style-type: none"> <li>• <i>Prevention of Cruelty Groups</i> 201337017 201831013</li> </ul>	501.03-18
<ul style="list-style-type: none"> <li>• <i>Public Recreation Facilities and Athletic Organizations</i> 201204020 201340021 201343028 201619010 201918018</li> </ul>	501.03-19
<ul style="list-style-type: none"> <li>• <i>Religious Organizations</i> 201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022 201904008 202007019</li> </ul>	501.03-20
<ul style="list-style-type: none"> <li>• <i>Research Organizations</i> 201701022</li> </ul>	501.03-21
<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201634025 201415003 201423030 201432037 201652029</li> </ul>	501.03-22
<ul style="list-style-type: none"> <li>• <i>Scientific Organizations</i> 201311030 201313032 201701022 201717048 201818018</li> </ul>	501.03-24
<ul style="list-style-type: none"> <li>• <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201632022 201340021 201415007 201451036 201505042 201716048 202004015</li> </ul>	501.03-25
<ul style="list-style-type: none"> <li>• <i>State Instrumentalities</i> 201411018</li> </ul>	501.03-26

<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i></li> </ul>	501.03-30
<p>201203024 201205012 201210043 201215011 201216040 201234030 201250027  201250028 201305013 201306028 201314047 201314049 201317012 201322041  201323037 201327017 201330037 201632020 201632021 201632023 201731016  201911016 202021021 202021026 201330037 201331007 201334043 201340021  201341037 201349023 201351029 201407016 201407017 201410043 201410044  201411038 201411042 201412022 201414024 201414033 201417024 201423030  201424027 201428031 201430014 201433016 201441017 201446029 201510059  201511024 201517015 201525011 201525012 201526020 201526021 201526023  201541012 201543019 201604018 201610026 201615016 201615017 201617012  201619010 201648020 201649016 201710033 201712017 201718039 201729023  201734010 201736024 201736025 201737013 201738012 201739016 201740023  201742028 201743018 201743019 201747008 201802015 201802016 201810009  201814009 201816011 201819011 201822032 201823006 201824012 201831014  201832019 201833018 201838008 201838009 201844013 201847010 201852020  201904015 201904016 201907008 201921019 201927022 201929021 201931011  201931012 201935013 201936010 201940008 201940010 201940011 201941030  201942011 201944017 201947020 201951012 202004011 202004015 202005021  202011008 202012013 202014017 202014022 202015017 202015027 202016019  202016023 202016024 202016028 202017030 202017031 202017034 202017035  202022006 202022007 202031011 202033006 202034011 202047009 202047012  202052022 202102009 202102010 202102011 202102012 202102013 202105009  202107012 202109007 202117017 202122014 202122018</p>	
<ul style="list-style-type: none"> <li>• <i>Limitation of Beneficiaries</i></li> </ul>	501.03-31
<p>201923026 201931011 202011008 202014015 202014016 202034011</p>	
<ul style="list-style-type: none"> <li>• <i>Cooperative Hospital Service Organizations</i></li> </ul>	501.03-32
<p>201218016 201433018</p>	
<ul style="list-style-type: none"> <li>• <i>Lessening the Burdens of Government</i></li> </ul>	501.03-33
<p>201213029 201214034 201413012 201531022 201945029 202118021</p>	
<ul style="list-style-type: none"> <li>• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i></li> </ul>	501.04-00
<p>201204018 201205014 201213032 201214035 201215014 201219030 201219031  201221025 201221026 201221027 201221028 201221029 201224031 201224034  201234028 201252029 201313031 201317013 201318010 201318011 201318013  201318014 201318015 201318016 201318018 201318019 201318020 201318021  201318022 201318023 201318024 201318025 201318028 201319031 201321032  201321037 201321039 201323026 201323031 201323036 201323038 201323039  201325016 201327016 201329022 201731017 201749020 202021024 201331006  201333017 201333018 201334045 201335017 201338053 201338055 201349018  201351024 201403019 201403020 201406019 201409013 201411039 201414028  201424028 201425013 201429031 201443021 201449002 201451033 201503020  201505043 201507025 201511025 201518018 201552032 201615014 201640021  201641026 201642037 201710032 201710034 201736026 201750019 201801014  201802018 201803010 201810010 201820020 201832016 201832017 201907013  201922039 201932016 201933014 201933015 201941028 201951011 201951014  202009025 202014018 202015024 202015028 202017039 202022009 202023008  202047015 202052012 202105008 202110020 202120016</p>	
<ul style="list-style-type: none"> <li>• <i>Local Associations of Employees</i></li> </ul>	501.04-01
<p>201321033 201321035 201321036 201321038 201323027 201323032 201443020  201736026 201810010</p>	
<ul style="list-style-type: none"> <li>• <i>Prepaid Medical Care Association (See Also 0501.03-10)</i></li> </ul>	501.04-02
<p>201406019 201451033 202101007</p>	
<ul style="list-style-type: none"> <li>• <i>Political Activities Organizations</i></li> </ul>	501.04-03
<p>201214035 201221025 201221026 201221027 201221028 201221029 201403019  201403020 201424028 201449002 201552032 201615014 201951013 202022009  202120016</p>	

<ul style="list-style-type: none"> <li>• <i>Community</i> 201338053 201941028 202023008 202047014</li> </ul>	501.04-06
<ul style="list-style-type: none"> <li>• <i>Homeowners Association</i> 201204017 201224032 201224035 201234028 201325016 201548020 201604019 201623013 201636044 201736027 201803010 201805014 201832014 201832016 201832017 201932016 201933015 201951014 202014018 202015028 202040009 202047015</li> </ul>	501.04-07
<ul style="list-style-type: none"> <li>• <i>Labor Organizations</i> 201217022 201311031 201646007 201824014 201951011</li> </ul>	501.05-00
<ul style="list-style-type: none"> <li>• <i>Agriculture and Horticulture Organizations</i> 201205011 201205015 201233018 201327015 201508011 201640024 201716049 201729021 201746027 201849012 201905005 202005022</li> </ul>	501.05-01
<ul style="list-style-type: none"> <li>• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201646005 201701019 201731015 201749016 201338047 201347023 201349019 201349021 201405025 201406020 201420021 201425014 201430018 201446026 201451038 201502015 201509041 201514019 201521017 201527045 201540017 201617010 201631015 201633035 201633036 201633037 201639016 201649017 201702044 201715003 201717045 201718040 201721020 201733016 201736028 201750020 201751023 201809007 201811016 201814011 201821013 201832018 201906014 201907007 201931009 201931010 201931013 201940009 201941025 201944014 201945028 201951010 201951011 202007021 202009027 202010004 202013016 202015020 202015022 202015025 202017028 202018008 202034010 202050016 202052025 202052040 202110021 202122015</li> </ul>	501.06-00
<ul style="list-style-type: none"> <li>• <i>Performance of Particular Services for Members</i> 201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201701019 201731015 201749016 201347022 201411040 201424023 201425014 201432026 201529010 201540017 201605020 201622033 201633037 201639016 201649017 201715003 201726014 201733016 201736028 201746028 201750020 201751023 201810011 201811016 201818017 201820019 201832018 201836009 201907007 201924019 201931010 201931013 201940009 201941025 201944014 201945028 202007021 202009027 202010004 202015020 202015022 202015025 202017028 202018008 202034010 202050016 202110021 202117016 202122015 202122016</li> </ul>	501.06-01
<ul style="list-style-type: none"> <li>• <i>Conduct of Business for Profit</i> 201327015 201810011 201814011 202018008 202117016 202122016</li> </ul>	501.06-02
<ul style="list-style-type: none"> <li>• <i>Professional Associations (See Also 0501.03-11)</i> 201217022 201347022 201621017 201746028</li> </ul>	501.06-03

<ul style="list-style-type: none"> <li>• Social Clubs</li> </ul>	501.07-00
<p>201204018 201213033 201219032 201225018 201240025 201240027 201240030  201241018 201306027 201315030 201317014 201317015 201317016 201318026  201322044 201323033 201329025 201330041 201612014 201634026 201749011  201330041 201333019 201338044 201338050 201405026 201405027 201406016  201407024 201414029 201418056 201428009 201429028 201434022 201442058  201445027 201448021 201448022 201450023 201451030 201451039 201501015  201511024 201515035 201529011 201551010 201605021 201615019 201615021  201623012 201635007 201635008 201636045 201638028 201640020 201642036  201644021 201702043 201706020 201732035 201745013 201750021 201751022  201806012 201824013 201824014 201835007 201845030 201848017 201928016  201941026 201943026 201948009 201951012 202015018 202015023 202017037  202019027 202022008 202034012 202052013 202052018 202052020 202052021  202052024 202052027 202052035 202052045 202052046 202052047 202052048  202110023 202110025 202110028 202110032 202110033 202110035 202110037  202110039 202110040 202110041 202110043 202110046 202110047 <b>202123009</b></p>	
<ul style="list-style-type: none"> <li>• Profit v. Not for Profit</li> </ul>	501.07-01
<p>201204018 201337018 201342014 201343024 201343025 201344010 201529011  201605021 201615019 201835007 202015023</p>	
<ul style="list-style-type: none"> <li>• Distribution of Assets</li> </ul>	501.07-02
<p>201204018 201213034 201213035 201515035</p>	
<ul style="list-style-type: none"> <li>• Leases or Sales of Club Property</li> </ul>	501.07-03
<p>201204018 201302043 201306027 201315030 201629009</p>	
<ul style="list-style-type: none"> <li>• Automobile Clubs</li> </ul>	501.07-04
<p>201430019</p>	
<ul style="list-style-type: none"> <li>• Business with Nonmembers</li> </ul>	501.07-05
<p>201204018 201219032 201634026 201414029 201428009 201428020 201428027  201430019 201515035 201517016 201517017 201605021 201615019 201635008  201706020 201806011 201835007 201845030 201943025 201948009 202011007  202015023 202017037</p>	
<ul style="list-style-type: none"> <li>• Payment of Benefits to Members</li> </ul>	501.07-06
<p>201219032 201306027 201642036 201845030 201941026 201943025 202015018</p>	
<ul style="list-style-type: none"> <li>• Fraternal Beneficiary Societies (See Also 0501.03-09)</li> </ul>	501.08-00
<p>201425015 201717046 201720011 201951012 202003007</p>	
<ul style="list-style-type: none"> <li>• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</li> </ul>	501.09-00
<p>201221030 201224037 201250023 201250024 201251023 202039003 201349020  201410037 201410038 201415008 201422025 201434025 201450028 201450029  201513004 201515036 201532037 201605015 201625004 201625018 201703014  201817008 201827014 201835011</p>	
<ul style="list-style-type: none"> <li>• Permissible Benefits</li> </ul>	501.09-01
<p>202039003 201451040 201605015 201703014 201947010 202034001</p>	
<ul style="list-style-type: none"> <li>• Geographic Locale</li> </ul>	501.09-02
<p>201221030 201330039 201330039 201415008</p>	
<ul style="list-style-type: none"> <li>• Inurement</li> </ul>	501.09-03
<p>201321040 201634029 201351026 201605015 201625004 201625018 201734009  201833013</p>	
<ul style="list-style-type: none"> <li>• Membership</li> </ul>	501.09-04
<p>201221030 201224037 201250023 201250024 201251023 201415008 201422025  201703014 201835011</p>	
<ul style="list-style-type: none"> <li>• Domestic Fraternal Societies, Orders, and Associations</li> </ul>	501.10-00
<p>201240026 201340022 201620014 201721021 201805015</p>	

<ul style="list-style-type: none"> <li>• Local Benevolent Life Insurance Associations, etc. 201247019 201431031 201814012</li> </ul>	501.12-00
<ul style="list-style-type: none"> <li>• <i>Mutual Ditch or Irrigation Companies</i> 201246038</li> </ul>	501.12-01
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031</li> </ul>	501.12-02
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028</li> </ul>	501.12-03
<ul style="list-style-type: none"> <li>• Cemetery Companies 201409009 201428011 201428029 201605019</li> </ul>	501.13-00
<ul style="list-style-type: none"> <li>• Credit Unions 201416009 201447039</li> </ul>	501.14-00
<ul style="list-style-type: none"> <li>• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201713012 201713013 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016</li> </ul>	501.15-00
<ul style="list-style-type: none"> <li>• Organized to Finance Crop Operations 201333014</li> </ul>	501.16-00
<ul style="list-style-type: none"> <li>• Supplemental Unemployment Benefit Trusts 201406018 201411041</li> </ul>	501.17-00
<ul style="list-style-type: none"> <li>• Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015 202052016</li> </ul>	501.19-00
<ul style="list-style-type: none"> <li>• Religious and Apostolic Organizations 201310047</li> </ul>	501.26-00
<ul style="list-style-type: none"> <li>• Cooperative Hospital Service Organizations 201218016</li> </ul>	501.27-00
<ul style="list-style-type: none"> <li>• Dedication of Assets to an Exempt Organization 201706019 201841007 201841008 201904016 201940010 201941030 201942011</li> </ul>	501.29-00
<ul style="list-style-type: none"> <li>• Control of Corporation 201224031 201224034 201247017 201428029 201433017 201839015 202020024 202101008</li> </ul>	501.30-00
<ul style="list-style-type: none"> <li>• <i>Closely Controlled Organizations</i> 201306026</li> </ul>	501.30-01
<ul style="list-style-type: none"> <li>• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047</li> </ul>	501.30-02
<ul style="list-style-type: none"> <li>• Proof of Exemption 201235023 201701020 201649016 201710035 201710036 201835012 202032008 202114023</li> </ul>	501.31-00
<ul style="list-style-type: none"> <li>• <i>Domestic Fraternal Societies</i> 201404012</li> </ul>	501.31-01



• Income Inures v. does Not Inure to Private Individual

501.32-00

201202038 201202039 201203024 201203025 201204019 201204021 201205010  
201205012 201209011 201209012 201209013 201210042 201211025 201211026  
201213030 201213031 201215012 201215013 201217019 201218021 201219028  
201219032 201226029 201227006 201228040 201228041 201228042 201229001  
201229010 201230024 201232035 201233018 201234030 201241011 201242015  
201244021 201247018 201250025 201250027 201250029 201252024 201252026  
201302040 201302041 201303017 201303019 201303020 201305011 201305012  
201305013 201307014 201308032 201310046 201310049 201311029 201311030  
201311033 201313032 201314045 201314048 201314049 201315029 201323028  
201323035 201326019 201330037 201330043 201701021 201911008 202039019  
201308032 201330037 201330043 201337017 201350047 201403018 201410035  
201411038 201411039 201417017 201419019 201424024 201428022 201428026  
201428027 201433019 201433020 201443021 201443022 201451043 201451045  
201502017 201504017 201511026 201514011 201515037 201519033 201519034  
201519035 201529012 201533014 201545028 201545029 201548021 201548025  
201604018 201614038 201617011 201620011 201631014 201636046 201637017  
201714031 201729023 201740023 201746027 201808019 201831013 201831014  
201832019 201843013 201907008 201918020 202016022 202016026 202022005  
202044011 202110034 202113008 202113009 202118022 202122017

• *Distribution of Assets to Private Individuals*

501.32-01

201203025 201209011 201209012 201209013 201213031 201215012 201215013  
201216040 201218021 201228040 201230024 201232035 201234029 201252024  
201252026 201302040 201303019 201303020 201305011 201305012 201308032  
201310046 201310049 201311033 201314048 201315029 201323028 201330043  
201911008 202039019 201308032 201330043 201403018 201411039 201428026  
201440021 201502017 201504017 201511026 201519035 201525012 201545029  
201548025 201614038 201636046 201640019 201640022 201740023 201751016  
201822032 201831014 201831015 201835009 201907008 202017030 202040008  
202044011 202122017

• Private v. Public Interest Served

501.33-00

201202038 201202039 201203024 201203025 201204019 201204020 201205010  
201205011 201205012 201209011 201209012 201209013 201210042 201210043  
201211025 201211026 201213031 201215012 201215013 201216040 201217019  
201218021 201219028 201219029 201221023 201223020 201224031 201224034  
201227006 201228040 201228041 201228042 201229001 201229010 201230024  
201232035 201233018 201234029 201234030 201241011 201242015 201244021  
201247017 201247018 201250025 201250027 201250028 201250029 201252024  
201252025 201252026 201302040 201302041 201303017 201303019 201303020  
201304011 201305011 201305012 201305013 201307014 201308032 201309019  
201310046 201310048 201310049 201311028 201311029 201311030 201311033  
201313032 201313033 201313034 201314045 201314046 201314047 201314048  
201314049 201315029 201322053 201323028 201323035 201326019 201330043  
201632020 201701020 201701022 201749017 201911016 201911017 202021021  
202021025 202021026 202039019 201308032 201330043 201331007 201331008  
201334043 201334044 201334045 201345032 201349023 201403017 201404013  
201405024 201407019 201407020 201409012 201410035 201411039 201416010  
201417017 201419015 201423031 201424024 201424027 201427018 201428023  
201428028 201430014 201431032 201433019 201433020 201438030 201440021  
201451043 201451045 201452018 201502017 201504017 201510058 201510059  
201511026 201514011 201514013 201516066 201517019 201519033 201519035  
201523021 201523022 201526021 201535019 201538025 201545029 201545030  
201548021 201548025 201601014 201610025 201614038 201617011 201631014  
201636046 201640019 201640022 201641026 201641027 201643026 201648020  
201651016 201714030 201714031 201718036 201729023 201733015 201733017  
201736025 201740023 201744020 201747009 201748010 201750018 201751016  
201801013 201803009 201819011 201822030 201822032 201830023 201831012  
201831013 201831014 201831015 201832013 201832015 201832019 201833032  
201835009 201838008 201844013 201904015 201907008 201910021 201918017  
201918020 201919015 201928015 201929021 201931011 201934008 201935013  
201936010 201940011 201941027 201941029 201944015 201944016 201947020  
201951015 202005020 202015017 202015024 202015026 202016017 202016018  
202016020 202016021 202016022 202016024 202016025 202016026 202016027  
202017030 202017031 202017034 202017035 202022005 202032008 202033006  
202036008 202040008 202041007 202044011 202046010 202047009 202047010  
202047012 202052022 202052034 202053020 202101008 202102009 202102010  
202105010 202105011 202109007 202109008 202110034 202110044 202117023  
202118022

• Trustees Serve Private Interest

501.33-01

201226029 201228041 201236033 201315028 201350043 201414024 201451043  
201451045 201652029

• "Exclusively" Test

501.35-00

201221023 201228040 201237019 201303019 201303020 201306026 201322053  
201632021 201701020 202021021 201334045 201340021 201345031 201345032  
201405023 201407020 201414024 201415007 201431032 201433019 201452018  
201505042 201511024 201523021 201529013 201538025 201540019 201545030  
201617011 201702042 201712015 201718038 201721022 201729022 201733017  
201737013 201747009 201801013 201808020 201818018 201833032 201835006  
201835012 201839015 201843013 201910021 201918018 201918019 201918020  
201931011 201932017 201941027 201944016 201951015 202014017 202015019  
202015021 202016029 202031010 202032007 202032008 202033006 202036007  
202036008 202041007 202041008 202041009 202046010 202047010 202047013  
202047014 202049005 202052022 202053019 202053020 202102012

	• Business Activities	501.36-00
	201234029 201250029 201310046 201314047 201329024 201330038 201701020 201911010 201330038 201334045 201404013 201405022 201405023 201407019 201428028 201431032 201433020 201510058 201514013 201525012 201545030 201601014 201617011 201645017 201702041 201702042 201714031 201720010 201734009 201747009 201801014 201808020 201818018 201819011 201830023 201832015 201833032 201835006 201835009 201844013 201918019 201940011 201944015 202019029 202022005 202032007	
	• Section 501(c)(3) Organizations	501.36-01
	201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201632021 201749017 201911010 202021026 201330037 201330038 201403017 201405023 201414024 201428022 201428023 201510058 201517008 201525011 201535019 201538025 201540016 201545031 201601014 201617012 201641025 201641027 201702041 201710031 201710033 201712017 201717048 201733015 201743018 201803009 201814010 201830023 201925017 201929021 201944016 202004011 202004012 202014017 202015021 202016028 202020024 202036007 202041008 202041009 202101008	
	• Fairs, Trade Shows, Exhibitions, etc. (See also 0512.07-00)	501.36-02
	202031011 202047014	
	• Publishing Activities, Radio, Television, etc.	501.36-03
	201204021 201252025 201433020 201526020 201710031 201710033 201835008 202005021	
	• Fund Raising (See also 0512.06-00)	501.36-04
	201323037 201407020 201416010	
	• Legislative and Political Propaganda Activities	501.38-00
	201415007 201505042	
	• "Action" Organizations	501.38-01
	201415007 201430014 201505042 201908024 201932017	
	• Electing Expenditure Test	501.38-02
	201239012 201415007 201804005	
<b>Section 502</b>	<b>Feeder Organizations (Exempt v. Not Exempt)</b>	<b>502.00-00</b>
	201317011 201444043	
<b>Section 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt)</b>	<b>503.00-00</b>
	201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008 201928015	
	• Future Status of Organizations Denied Exemption	503.03-00
	201209007 201209008 201520013	
<b>Section 504</b>	<b>Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities</b>	<b>504.00-00</b>
	• Denial of Exemption	504.50-00
	201205011 201205013 201217019 201446028 201510059	
<b>Section 507</b>	<b>Termination of Private Foundation Status</b>	<b>507.00-00</b>
	201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003 201825004 201930017 202017026	
	• Termination Under Section 507(a)(1)	507.01-00
	201230026 201417020 201417021 201427019	
	• Special Rules	507.01-01
	201345033 201345034	

	• Termination Under Section 507(b)(1)(B) 201441018	507.04-00
	• Liability of Transferee Organizations 201243015 201244020 201321024 201321025	507.05-00
	• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030	507.06-00
	• Aggregate Tax Benefit 201244020 201321025 201603033 201603034	507.07-00
	• Substantial Contributor 201609001	507.08-00
	• Value of Assets 201321024 201321025	507.09-00
<b>Section 508</b>	<b>Special Rules With Respect to Section 501 (c)(3) Organizations</b> 202119002	<b>508.00-00</b>
	• New Organizations 201446025	508.01-00
	• Governing Instruments 201931011	508.04-00
<b>Section 509</b>	<b>Private Foundation Defined</b> 202023012	<b>509.00-00</b>
	• Definitions 201418067	509.01-00
	• <i>Private Foundation</i> 201306023 201802017 201825004 202047011	509.01-01
	• <i>Support</i> 201239011 201240036 201342011 201711014	509.01-02
	• Exceptions to Private Foundation Status 201335018 201417018 202023012	509.02-00
	• <i>Publicly Supported Organizations</i> 202039020 201445015 201507024 201620016 201729025 201733019 201850023 201909015 201923027 202023012 202031009 202034007 202034008	509.02-01
	• <i>Supporting Organizations</i> 201314044	509.02-02
	• <i>Churches</i> 201310045	509.02-04
	• Continuation of Private Foundation Status 201424025	509.03-00
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b> 201206018 201219024 201251019 201701002 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 201626004	<b>511.00-00</b>
	• Organizations Subject to Tax 201406019	511.01-00
	• Section 501(c)(2) Corporations 201241018	511.02-00

<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b>	<b>512.00-00</b>
	201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036 201321024 201321025 201323029 201328035 201701002 201406020 201407022 201409009 201413012 201422027 201423027 201423030 201425016 201426029 201430017 201434025 201440022 201441019 201451044 201501014 201503018 201613014 201613015 201630009 201636042 201636043 201710005 201729013 201729014 201730022 201837014	
	• Exception, Additions, and Limitations on Unrelated Income	512.01-00
	201206018 201425016 201430017 201503018 201644019 202002010	
	• <i>Rents and Royalties</i>	512.01-01
	202039018 201444043 201644019 201740002	
	• <i>Rent v. Ordinary Business Profits</i>	512.01-02
	201422027 201849009	
	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06)	512.04-00
	201329028 201333020 201413012 201613014 201613015 201636042 201636043 201729013 201729014 201730022	
	• Advertising (See Also 0501.26-02)	512.05-00
	201405029 201837014	
	• Fund-Raising Activities (See Also 0501.26-06)	512.06-00
	201330043 201330043	
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et seq.)</i>	512.09-03
	201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027 201833013 201844005	
	• Modifications	512.10-00
	201409009 201435017 201441018 201503018 201603032 202027003	
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b>	<b>513.00-00</b>
	201219024 201219031 201250025 201251019 201320023 201322054 201701002 201406020 201413012 201417018 201422027 201423027 201423030 201430018 201440023 201445015 201543017 201603032 201613014 201613015 201633032 201636042 201636043 201644019 201710005 201729013 201729014 201730022	
	• Trusts	513.01-00
	201613014 201613015 201636042 201636043 201729013 201729014 201730022	
	• Advertising, etc., Activities	513.02-00
	201811016 201837014	
	• Sales and Service to Public	513.04-00
	201205013 201221024 201428030	
	• Games of Chance	513.05-00
	202002010	
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b>	<b>514.00-00</b>
	201418061 201422027 201430017 201434024 201434026 201849009	
	• Rent and Deductions	514.01-00
	201740002	
	• Definitions--Debt-Financed Property	514.06-00
	201221024 201418061 201434024 201434026 201603032 201702002 201703005 201740002	
	• Acquisition Indebtedness	514.07-00
	201206018 201246040 201740002	

<b>Section 521</b>	<b>Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt)</b> 201333014 201511020 201835010	<b>521.00-00</b>
<b>Section 527</b>	<b>Political Organizations</b> 202005020	<b>527.00-00</b>
<b>Section 528</b>	<b>Certain Homeowners Associations</b> 201210007 201214016 201223011 201918006 202112001	<b>528.00-00</b>
	• Revocation of Election 201244005 201327008	528.04-00
	• Definition of Homeowners Association 201204017	528.05-00
<b>Section 529</b>	<b>Qualified State Tuition Programs</b> 201310043 201317017	<b>529.00-00</b>
<b>Section 531</b>	<b>Imposition of Accumulated Earnings Tax (Imposed v. Not Imposed)</b> 201653017	<b>531.00-00</b>
<b>Section 533</b>	<b>Evidence of Purpose to Avoid Income Tax (Proscribed Purpose v. Not Proscribed Purpose)</b>	<b>533.00-00</b>
	• Holding and Investment Companies 201653017	533.02-00
<b>Section 534</b>	<b>Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer)</b> 201428023	<b>534.00-00</b>
<b>Section 542</b>	<b>Definition of Personal Holding Company</b>	<b>542.00-00</b>
	• Stock Ownership Requirements 201208025	542.02-00
	• Consolidated Returns 201901002	542.03-00
<b>Section 544</b>	<b>Rules for Determining Stock Ownership</b> 201208025	<b>544.00-00</b>
<b>Section 561</b>	<b>Deduction v. Not a Deduction for Dividends Paid</b>	<b>561.00-00</b>
	• Personal Holding Companies 201901002	561.03-00
	• Dividends-Paid Deduction 201901002	561.07-00
<b>Section 562</b>	<b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b> 201205004 201244012 201304004 201516047	<b>562.00-00</b>
	• Preferential Dividends 201216031 201304002 201316013 201327006 201444022 201516047 201924003 202051005	562.03-00
<b>Section 565</b>	<b>Consent Dividends</b> 201202014 201336017 201628015 201901002	<b>565.00-00</b>
	• General Rule 201316014	565.01-00
	• <i>Making and Filing Consents</i> 201201011	565.01-02
<b>Section 581</b>	<b>Bank v. Not a Bank</b> 201341017	<b>581.00-00</b>
<b>Section 597</b>	<b>Federal Financial Assistance Provided</b> 201201010	<b>597.00-00</b>

	• Federal Financial Assistance Tax	597.05-00
	• <i>Basis</i> 201733014	597.05-01
	• Taxable Transfers 201441014 201733014	597.06-00
	• Limitation on Collection 201614035	597.07-00
	• Anti-Abuse 201733014	597.12-00
<b>Section 611</b>	<b>Allowance of Deduction for Depletion (Deductible v. Not Deductible)</b> 201448020	<b>611.00-00</b>
	• By Whom Deductible	611.02-00
	• <i>Economic Interest in Mineral in Place</i> 201520004 201448020 201520004	611.02-04
<b>Section 613</b>	<b>Percentage Depletion</b>	<b>613.00-00</b>
	• Gross Income From Property 201710023 201722028	613.02-00
<b>Section 613A</b>	<b>Limitations on Percentage Depletion in the Case of Oil and Gas Wells</b>	<b>613A.00-00</b>
	• Exemption for Independent Producers and Royalty Owners	613A.03-00
	• <i>General Rule</i> 201210003	613A.03-01
	• Limitations on Subsection (c)	613A.04-00
	• <i>Retailers Excluded</i> 201210003	613A.04-02
<b>Section 614</b>	<b>Definition of Property</b>	<b>614.00-00</b>
	• Election to Aggregate Separate Operating Mineral Interests in Case of Mines 201343005	614.02-00
	• Aggregating Non-Operating Mineral Interests 201405002 201746019 201852017 201952004 202044005 202052009	614.04-00
<b>Section 617</b>	<b>Deduction and Recapture of Certain Mining Exploration Expenditures</b> 201718011	<b>617.00-00</b>
	• Recapture on Reaching Producing Stage 201350033	617.03-00
<b>Section 638</b>	<b>Continental Shelf Areas</b> 201311024	<b>638.00-00</b>
<b>Section 641</b>	<b>Imposition of Tax</b> 201727008	<b>641.00-00</b>
<b>Section 642</b>	<b>Special Rules for Credits and Deductions</b> 201216045 201343002 201345033 201345034 201803004 201908008	<b>642.00-00</b>
	• Charitable Deduction 201202019 201225004 202001013 202001014 202001015 201343002 201611002 201714002 201714003 201721003 201803004	642.03-00
	• <i>Pursuant to Governing Instrument</i> 201438014 201747005	642.03-02
	• <i>Pooled Income Funds</i> 201450016	642.03-06

<b>Section 643</b>	<b>Definitions Applicable to Subparts A, B, C, and D</b>	<b>643.00-00</b>
	201238004 201245007 201436043 201516008 201516020 201516028 201519012 201527032 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201702005 201702006 201722007	
	• Income Defined 201320009	643.02-00
	• Multiple Trusts 201928004	643.06-00
<b>Section 661</b>	<b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b>	<b>661.00-00</b>
	201223012 201238004 201436043 201928004 201928005	
	• Amounts Paid, Credited, or Required to Be Distributed 201651013 201747005	661.01-00
<b>Section 662</b>	<b>Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus</b>	<b>662.00-00</b>
	201223012 201436043 201519012 201928004	
<b>Section 663</b>	<b>Special Rules Applicable to Sections 661 and 662</b>	<b>663.00-00</b>
	201710003 201928010 202007002 202012001 202044010	
	• 65-Day Rule 201245008 201709010 201801011 202012001	663.04-00
<b>Section 664</b>	<b>Charitable Remainder Trusts</b>	<b>664.00-00</b>
	201249002 201332011 201332012 201340012 201420010 201426006 201442067 201648007 201648008 201648009 201845014 202047005	
	• Definitions 201340012 201648007 201648008 201648009 201845014 202047005	664.03-00
	• <i>Charitable Remainder Annuity Trust</i> 201333006	664.03-01
	• <i>Charitable Remainder Unitrust</i> 201340012 201613014 201613015 201636042 201636043 201648007 201648008 201648009 201729014 201730022 201845014 202047005	664.03-02
	• Valuation 201325018 201325019 201325020 201325021	664.04-00
<b>Section 671</b>	<b>Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners</b>	<b>671.00-00</b>
	201244004 201245006 201310002 201310003 201310004 201310005 201310006 201343021 201349001 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201440008 201440009 201440010 201440011 201440012 201507008 201532023 201613007 201614006 201614007 201614008 201636027 201636028 201636029 201636030 201636031 201636032 201642019 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201709020 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201832005 201832006 201832007 201832008 201832009 201836006 201848002 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201908008 201925005 201925006 201925007 201925008 201925009 201925010 202006002 202006003 202006004 202006005 202006006 202007010 202022002	



	• Persons Treated as Grantors	671.02-00
	201226019 201326011 201430003 201430004 201430005 201430006 201430007 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201523017 201527004 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201628010 201653007 201653008 201653009 201739004 201832005 201832006 201832007 201832008 201832009 202006002 202006003 202006004 202006005 202006006 202007010 202014001 202014002 202014003 202014004 202014005 202017018 202022002	
	• Allocation of Income and Deductions	671.03-00
	201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006	
<b>Section 672</b>	<b>Definitions and Rules</b>	<b>672.00-00</b>
	• Subpart E not to Result in Foreign Ownership	672.05-00
	201532023 201807001	
	• <i>Exceptions to General Rule</i>	672.05-01
	201532023 201544002 201807001	
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	201642019	
<b>Section 674</b>	<b>Power to Control Beneficial Enjoyment</b>	<b>674.00-00</b>
	201507008 201908005	
	• Power Exercisable Only by Will	674.01-00
	201326011	
<b>Section 675</b>	<b>Administrative Powers</b>	<b>675.00-00</b>
	201235006 201507008	
	• General Powers of Administration	675.04-00
	201216034	
<b>Section 677</b>	<b>Income for Benefit of Grantor</b>	<b>677.00-00</b>
	201326011 201507008	
<b>Section 678</b>	<b>Person Other Than Grantor Treated as Substantial Owner</b>	<b>678.00-00</b>
	202022002	
	• Power to Vest Corpus or Income in Self	678.01-00
	201633021	
<b>Section 691</b>	<b>Recipients of Income in Respect of Decedents</b>	<b>691.00-00</b>
	201330011 201330011 201338028 201430022 201444024	
	• Includibility of Item as Income in Respect of Decedent Generally	691.01-00
	201438014 201611002 201909003	
<b>Section 701</b>	<b>Partners, Not Partnerships, Subject to Tax</b>	<b>701.00-00</b>
	201507018	
	• Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2	701.01-00
	201917007	
<b>Section 702</b>	<b>Income and Credits of Partner</b>	<b>702.00-00</b>
	• Partner's Income v. Partnership Income	702.05-00
	201421016	
<b>Section 704</b>	<b>Partner's Distributive Share</b>	<b>704.00-00</b>
	201241005 201721013 201729020	
	• Partnership Agreement	704.01-00
	201517006 201537002 201537003	

	• <i>Section 704(c) Considerations</i>	704.01-04
	201216019 201421001 201505001 201537002 201537003 201710007 201710008 201747001	
	• Limitation on Allowance of Losses	704.06-00
	201606027	
<b>Section 705</b>	<b>Determination of Basis of Partner's Interest</b>	<b>705.00-00</b>
	201421016	
<b>Section 706</b>	<b>Taxable Years of Partner and Partnership</b>	<b>706.00-00</b>
	201319021	
	• Closing of Partnership Taxable Year	706.05-00
	201806005	
<b>Section 707</b>	<b>Transactions Between Partner and Partnership</b>	<b>707.00-00</b>
	201613001 201613002 201613003 201714028	
	• Not in Capacity as Partner	707.01-00
	201324013	
	• Sales or Exchanges With Respect to Controlled Partnership	707.02-00
	201737011	
	• <i>Losses Disallowed</i>	707.02-01
	201343021	
<b>Section 708</b>	<b>Continuation of Partnership</b>	<b>708.00-00</b>
	201315026 201605004 201619001 201643016 201643017 201643018 201643019 201745005	
	• Termination	708.01-00
	201244004 201326007 201528007 201619001 201643016 201643017 201643018 201643019 201723008 201723009	
	• Merger, Conversion or Consolidation	708.02-00
	201619001 201643016 201643017 201643018 201643019 201929019	
	• Division	708.03-00
	201619001 201643016 201643017 201643018 201643019	
<b>Section 721</b>	<b>Nonrecognition of Gain or Loss on Contributions</b>	<b>721.00-00</b>
	201308019 201326014 201308019 201422004 201511020 201547003 201633028 201710007 201710008 201810005 202016013	
	• Transfer of Intangibles	721.03-00
	202047006	
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	202047006	
<b>Section 731</b>	<b>Extent of Recognition of Gain or Loss on Distribution</b>	<b>731.00-00</b>
	201314004 201421001 201421016 201511020 201537002 201537003	
<b>Section 732</b>	<b>Basis of Distributed Property Other Than Money</b>	<b>732.00-00</b>
	201505001	
<b>Section 734</b>	<b>Optional Adjustment to Basis of Undistributed Partnership Property</b>	<b>734.00-00</b>
	201521012	
<b>Section 737</b>	<b>Recognition of Precontribution Gain in Case of Certain Distributions to Contributing Partner</b>	<b>737.00-00</b>
	201537002 201537003	
<b>Section 743</b>	<b>Optional Adjustments to Basis of Partnership Property</b>	<b>743.00-00</b>
	201726012	

	• Adjustments to Basis 201929019	743.02-00
<b>Section 752</b>	<b>Treatment of Certain Liabilities</b> 201511020 201608005 201841006	<b>752.00-00</b>
	• Liability to Which Property is Subject 201525010	752.03-00
	• Sale or Exchange of an Interest 201929019	752.04-00
	• Sharing Recourse Liabilities 201525010	752.06-00
	• <i>Economic Risk of Loss</i> 201606027	752.06-01
	• Sharing Non-recourse Liabilities 201525010	752.07-00
	• Partnership Liability Versus Partner Liability 201525010	752.08-00
<b>Section 754</b>	<b>Manner of Electing Optional Adjustment to Basis of Partnership Property</b> 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201314013 201632006 201632007 201632008 201632009 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201443011 201506001 201506002 201521012 201528027 201530004 201548012 201603018 201610002 201611008 201620002 201620003 201624016 201624020 201629002 201709005 201709006 201709009 201717014 201717038 201726002 201726010 201728015 201736007 201738007 201811011 201811012 201812008 201814008 201815002 201816006 201817018 201819005 201819010 201823001 201826005 201826007 201826008 201834004 201840003 201846003 201848014 201851006 201851007 201852013 201902024 201902025 201904012 201904013 201917003 201918012 201919007 201919010 201920010 201923015 201924007 201924008 201924010 201924012 201927012 201929016 201933002 201934002 201937012 201943017 201945023 201949010 201950001 201950002 202005014 202006007 202020020 202049001 202050011	<b>754.00-00</b>
	• Timeliness of Election 201201007 201201014 201251004 201314013 201632006 201632007 201632008 201632009 201341002 201410014 201410019 201410020 201410021 201410022 201410023 201410025 201410026 201426012 201440003 201442003 201443011 201444016 201444017 201448002 201505017 201505018 201505019 201505020 201505021 201505022 201505023 201505024 201505025 201505026 201505027 201508003 201510024 201514002 201519023 201525008 201532014 201543002 201605007 201611008 201624005 201629002 201640011 201645001 201645008 201648005 201649003 201649005 201705008 201707011 201709005 201709006 201709009 201718013 201719006 201719007 201722013 201726002 201726010 201729015 201736004 201738007 201742001 201804006 201816006 201818003 201818007 201819005 201819010 201823001 201830010 201833007 201839004 201840003 201840005 201841003 201851006 201851007 201909004 201918012 201920010 201924008 201924012 201926003 201929016 201933002 201934002 201943017 201947014 201949010 202005014 202006007 202007003 202007004 202015014 202049001 202050011 202113003 202114003	754.02-00
<b>Section 761</b>	<b>Terms Defined</b> 201747001	<b>761.00-00</b>
	• Partnership 201235015 201323015 201329003	761.01-00

	• <i>Organizations Treated as a Partnership</i> 201329003	761.01-01
	• Partner 201411035	761.02-00
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<b>Section 803</b>	<b>Life Insurance Gross Income</b> 201845020	<b>803.00-00</b>
<b>Section 805</b>	<b>General Deductions</b> 201845020	<b>805.00-00</b>
<b>Section 806</b>	<b>Small Life Insurance Company Deduction</b> 201412001	<b>806.00-00</b>
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	• Adjustments for Increase or Decrease 201845020	807.01-00
	• Method of Computing Reserves for Purposes of Computing Income 201312031 201939003	807.03-00
	• <i>Amount of Reserve</i> 201844009	807.03-01
	• <i>Applicable Federal Interest Rate/Prevailing State Assumed Interest Rate</i> 201640008 201645010 201939003	807.03-03
	• <i>Prevailing Commissioners' Standard Tables</i> 201230009	807.03-04
	• Special Rules for Computing Reserve	807.04-00
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	• Adjustments for Change in Computing Reserves 201511013	807.05-00
<b>Section 812</b>	<b>Definitions of Company's Share and Policyholder's Share</b> 201603023	<b>812.00-00</b>
<b>Section 816</b>	<b>Life Insurance Company Defined</b> 201733012	<b>816.00-00</b>
	• Life Insurance Reserves 201733012	816.02-00
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<b>Section 817</b>	<b>Treatment of Variable Contracts</b> 201235001 201240018 201309011 201323001 201323002 201323003 201323004 201338004 201338005 201341033 201410012 201417007 201436005 201502003 201504005 201540004 201651002 201651012 201705003 202041002 202041005	<b>817.00-00</b>
	• Treatment Nondiversified Contracts	817.08-00
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<b>Section 831</b>	<b>Tax On Insurance Companies Other Than Life Insurance Companies</b> 201225013 201229008 201314020 201317002 201323009 201428006 201438022 201440015 201451012 201511021 201517018 201527014 201527015 201532028 201535009 201540008 201611001 201633027 201645004 201702037 201714021 201716014 201728017 201728018 201732021 201744009 201802004 201802014 201821007 201825006 201843001 201845024 201918007 201923020 201927016 201945013 201950003 202040004 202102008 202109005	<b>831.00-00</b>
	<ul style="list-style-type: none"> <li>• Alternative Tax Small Companies 831.02-00 201433012 201744009 201845024 201950003 202040004 202102008</li> <li>• Whether Company Qualifies as Insurance Company 831.03-00 201219009 201219010 201219011 201224018 201351006 201419007</li> </ul>	
<b>Section 832</b>	<b>Insurance Company Taxable Income</b> 201232030 201235011 201250022 201328027 201428006 201429007 201438022 201503011 201515017 201533011	<b>832.00-00</b>
	<ul style="list-style-type: none"> <li>• Underwriting Income 832.04-00 202019001</li> <li>• Premiums Earned 832.05-00 201235011 201536024</li> <li>• Losses Incurred 832.06-00 201429007 201642034</li> <li>• <i>Salvage and Reinsurance Recoverable</i> 832.06-01 201515017</li> <li>• <i>Unpaid Losses</i> 832.06-02 201435011 201437011</li> <li>• Interinsurers or Reciprocal Underwriters 832.15-00 201322008</li> </ul>	
<b>Section 833</b>	<b>Treatment of Blue Cross Blue Shield Organizations</b> 201416002 201642026	<b>833.00-00</b>
	<ul style="list-style-type: none"> <li>• Organizations Subject to Sec. 833 833.03-00 201642026</li> <li>• <i>Existing Blue Cross or Blue Shield Organizations</i> 833.03-01 201642026</li> <li>• <i>Material Change in Operations Existing Blue Cross or Blue Shield Organizations</i> 833.03-03 201432013 201642026</li> </ul>	
<b>Section 846</b>	<b>Discounted Unpaid Losses Defined</b>	<b>846.00-00</b>
	<ul style="list-style-type: none"> <li>• Determination of Undiscounted Unpaid Losses 846.01-00 201435011</li> </ul>	
<b>Section 847</b>	<b>Special Estimated Tax Payments</b> 201640017	<b>847.00-00</b>
<b>Section 848</b>	<b>Capitalization of Policy Acquisition Expenses</b> 201746022	<b>848.00-00</b>
	<ul style="list-style-type: none"> <li>• Net Premiums 848.05-00</li> <li>• <i>Special Rules for Reinsurance</i> 848.05-03 201501011 201642032</li> <li>• Classification of Contracts 848.06-00</li> <li>• <i>Exceptions</i> 848.06-02 201746022</li> </ul>	

	• <i>Treatment of Reinsurance Contract</i> 201501011 201642032	848.06-06
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	• Election to be Regulated Investment Company 202021020 201521014 202022003	851.01-00
	• Gross Income Requirement 201206015 201319003 201406007 201425009 201524020 201716001 201716024 201716025 201716026 201716027 201716028 201716029 201716030 201716031 201716032 201716033 201716034 201716035 201716036 201716037 201716038 201716039 201716040 201716041 201716042 201716046 201717020 201717021 201717022 201717024 201717025 201717026 201717027 201717028 201717029 201717031 201717032 201717033 201717034 201717035 201718030 201718032 201719021	851.02-00
<b>Section 852</b>	<b>Taxation of Regulated Investment Companies and Their Shareholders</b> 201340016 201619004 202052011	<b>852.00-00</b>
<b>Section 853</b>	<b>Foreign Tax Credit Allowed Shareholders</b> 202017016	<b>853.00-00</b>
	• Election 201629004 201705005 201707009 201734001 201845015 201845016 201845017 201845018 201845019 202017016	853.01-00
<b>Section 854</b>	<b>Limitations Applicable to Dividends Received From Regulated Investment Company</b> 201640018	<b>854.00-00</b>
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<b>Section 856</b>	<b>Definition of Real Estate Investment Trust</b> 201204006 201205004 201208007 201208012 201208014 201214009 201216031 201218007 201226004 201232032 201234006 201238009 201244012 201250019 201251005 201252009 201304004 201310020 201311009 201313017 201314002 201315007 201316013 201317001 201320007 201323016 201327006 201328018 202001011 201341032 201407011 201418037 201423011 201424020 201427001 201428004 201428005 201429017 201429024 201431018 201431020 201432014 201433011 201441014 201443017 201444022 201450005 201450017 201509019 201516018 201516049 201521006 201523015 201528006 201537020 201546006 201549013 201549023 201551007 201620001 201647005 201705007 201716002 201716043 201720008 201725002 201732012 201819006 201828008 201828009 201843004 201848008 201904005 201917006 201923023 201928013 201929014 201929015 201930003 201939001 201948006 201949004 201949005 201949007 202002009 202002012 202006001 202012003 202012012 202015015 202020007 202024003 202029002 202031001 202035005 202035008 202037008 202040001 202051004 202051006 202051008 202053008 202102002 202104002 202104008 202105006 202110004 202110005 202111003 202120006 202120013 202121006 <b>202123002</b>	<b>856.00-00</b>

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	201225008 201225009 201246013 201407011 201418022 201428002 201433005 201518010 201522002 201524017 201527012 201527013 201546006 201602003 201605005 201620001 201649013 201652012 201722016 201732012 201742008 201742009 201742010 201742011 201742012 201742013 201751011 201816002 201816003 201820012 201841002 201845001 201848013 201901001 201907001 201910002 201928013 201939001 202005017 202005018 202006001 202024003 202029002 202102002	
	• Investment Requirements	856.02-00
	201236006 201315007 201406009 201428002 201450017 201503010 201515009 201518010 201521006 201524017 201551007 201602003 201628009 201740017 201820012 201930003 202002009 202002012 202031001	
	• Other Requirements	856.03-00
	201225008 201225009 201530014 201848008 201917006 202038009	
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	201206001 201225008 201225009 201250003 201250008 201301007 201320001 201320002 201334033 201341015 201450017 201549013 201716044 201740017 201751011 201812009 201901001 201907001 201930003 201944011 202002009 202002012 202013006 202013007 202031001 202047003	
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<b>Section 857</b>	<b>Taxation of Real Estate Investment Trusts and Their Beneficiaries</b>	<b>857.00-00</b>
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	• Requirements to be Taxed as a REIT	857.01-00
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	201727004	
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	• Taxable Income or Net Loss 201306021	860C.02-00
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	• Compensation for Labor or Services 201438027	861.04-00
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	201539028 201727005 201727006 201852014	
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	201752001 202032003	
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	201507013 201507016 201539018 201620006 201650006	
	• <i>Timely filed returns</i>	911.11-01
	201507013 201507016 201539018 201650006	
	• <i>Reelection</i>	911.11-03
	201231006 201308023 201308023 201344007 201347016 201429015 201433002	
	201444023 201504002 201509027 201511017 201517004 201538016 201620006	
	201743014 201909006 202122001	
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	201503012	
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	201436047	
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	201407010 201503009 201504006 201504008 201637005	
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation	953.06-00
	201303005 201612007 202021019 201351010 201451012 201537009 201539006	
	201611001 201722003 201730007 201744009 201807007 201845024 201845025	
	201905003 201950003 202037005 202040004 202051007 202102008	
<b>Section 954</b>	<b>Foreign Base Company Income</b>	<b>954.00-00</b>
	201235007	
	• Foreign Personal Holding Company Income	954.02-00
	201201016 201228020 201407010 201503009 201504006 201504008 201637005	
	201644008 201644009 201644010 201648015 201648016 201718020 201739009	
	• <i>Sale or Exchange of Property</i>	954.02-05
	201201016	
	• <i>Commodities Transactions</i>	954.02-06
	201330006 201330006	
	• <i>Nonfunctional Currency Transactions</i>	954.02-07
	201226011 201241002	
	• Foreign Base Company Sales Income	954.03-00
	201206003 201325005 201332007 201340010 201532033	
<b>Section 956</b>	<b>Investment of Earnings in U.S. Property</b>	<b>956.00-00</b>
	201420017 201436047 201446020 201521006 201811014	
	• U.S. Property Defined	956.03-00
	201516064	
	• Pledges and Guarantees	956.05-00
	201203010 201436047	
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	201333013	
	• Motion to Quash	982.05-00
	202038001	
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	• Remittances (Definition) 201321007	987.03-00
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	• <i>Capitalization</i> 201444018	992.01-03
	• Election 201216006 201221003 201224025 201237006 201242001 201304001 201305002 201310018 201327001 201327004 201327005 201618007 201634002 201634020 201701003 201701010 202021017 201335002 201336013 201341023 201343011 201343015 201346003 201347006 201347018 201349003 201351012 201351015 201404008 201411008 201418040 201421010 201429020 201433004 201434002 201436002 201436041 201440019 201441012 201444018 201451026 201502005 201506006 201516013 201516052 201519020 201521010 201527037 201528002 201532005 201533003 201535001 201535014 201536001 201536008 201540002 201543009 201544010 201544011 201548014 201552003 201552005 201601003 201604007 201622022 201628017 201629006 201631010 201633007 201634002 201634020 201635003 201638008 201640003 201641007 201642012 201645003 201649004 201652018 201708001 201712011 201714013 201717015 201717017 201722010 201722024 201726009 201736005 201744010 201745003 201746018 201746021 201748005 201750005 201751010 201807005 201809001 201809002 201817007 201833001 201839007 201839008 201842005 201904009 201909001 201917005 201918014 201922025 201937002 201940003 201943013 202104009 202122010 202122012	992.02-00
<b>Section 1001</b>	<b>Determination of Amount of and Recognition of Gain or Loss</b>	<b>1001.00-00</b>
	201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012 201238004 201243004 201243006 201245007 201308016 201319018 201320009 201326014 201308016 201334006 201342001 201418007 201418017 201418031 201418032 201419001 201419011 201436043 201443004 201516008 201516020 201516022 201516023 201525001 201527032 201528024 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201536010 201628008 201638004 201647001 201702005 201702006 201709020 201722007 201737011 201812001 201812002 201812005 201814001 201814002 201814005 201817012 201817013 201817014 201817016 201818005 201833015 201834011 201835001 201845020 201928004 201932001 201932002 201932003 201932004 201932005 201932006 201932007 201932008 201932009 201932010 202108001 202108002 202108003 202108004 202108005 202108006 202116002 202116003 202116004	

	• Amount Realized	1001.02-00
	201221004 201525010 201730012 201730017 201730018 201730019	
	• <i>Property Differing Materially</i>	1001.02-07
	201443004 201516022 201516023	
<b>Section 1011</b>	<b>Adjusted Basis for Determining Gain or Loss</b>	<b>1011.00-00</b>
	201418007 201845020	
	• Allocation of Basis	1011.01-00
	201709001	
<b>Section 1012</b>	<b>Basis of Property--Costs</b>	<b>1012.00-00</b>
	201617002	
<b>Section 1014</b>	<b>Basis of Property Acquired From a Decedent</b>	<b>1014.00-00</b>
	201245006 201544002 201653001 201653002 201653003 201653004 201653005	
	201653006 201653007 201653008 201653009 201744006 201744007 201744008	
	201751001 201751002 201751003 201838002 201838003 201838004 201838005	
	201838006 201838007 201850001 201850002 201850003 201850004 201850005	
	201850006 201852009 201852014 202006002 202006003 202006004 202006005	
	202006006 202007010	
<b>Section 1015</b>	<b>Basis of Property Acquired by Gift or Transfer in Trust</b>	<b>1015.00-00</b>
	201204001 201204002 201204003 201204004 201204005 201216010 201218003	
	201238004 201303003 201418007 201419001 201426016 201436043 201525001	
	201604001 201702005 201702006 201709020 201722007	
<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b>	<b>1031.00-00</b>
	201234018 201242003 201302009 201313024 201411036 201416006 201648013	
	201706009 201834010 201944006 202053007	
	• Property Held For Productive Use or Investment	1031.01-00
	201601011 201605017	
	• Like Kind Property	1031.02-00
	201216007 201238027 201531009 201532021 201706009 201850014	
	• Deferred Exchanges	1031.05-00
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	201437012 201648013	
	• Multi-Party Exchanges	1031.06-00
	201252018 201332010	
	• Exchanges Not Solely In Kind	1031.07-00
	201325011 201648013	
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	201249011 201250021 201324009	
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	202001016 201333010 201333011 201924017 201925011 201925012 202042002	
	202042003	
	• General Rule	1033.01-00
	202001016 201609003 201636034 201702034 201816008 201821012 201924017	
	201925011 201925012 202042002 202042003	
	• Definition of Involuntary Conversion Events	1033.02-00
	201252010 202001016 201609003 201702034 201816008 201821012 201924017	
	201925011 201925012 202042002 202042003	
	• Property Similar or Related in Service or Use	1033.03-00
	201609003 201636034 201702034 201816008	
	• Special Rule for Outdoor Advertising Displays	1033.07-00
	201450004	

	• Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters 201240006	1033.10-00
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	• Transfers Incident to Divorce 201901003	1041.01-00
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	• Nonrecognition of Gain 201435014	1042.01-00
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	• <i>Written Determination</i> 202114016	1059.06-02
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	• Special Rule for Identified Straddles 201241005 201515001	1092.02-00
	• <i>Defined</i> 201515001	1092.02-01
	• Mixed Straddles 201543008 201615001 201637011 201639004 201820014 202107004 202107005 202107006 202107007 202107008	1092.05-00
	• <i>Mixed Straddle Account</i> 201327007 201516010 201637011 201820014 201848015	1092.05-02
	• Straddle Defined 201310027	1092.06-00
	• Qualified Covered Call Options 201317009	1092.07-00
	• Definitions and Special Rules 201241005	1092.08-00
<b>Section 1202</b>	<b>50-Percent Exclusion for Gain from Certain Small Business Stocks</b> 201436001 201603010 201603011 201603012 201603013 201603014 201636003 201717010 202114002	<b>1202.00-00</b>
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	• Gain or Loss of Purchaser 201214021	1234.01-00
	• Sale v. Option 201547004	1234.03-00
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	• Exceptions and Limitations	1250.04-00
	• <i>Gifts</i> 201318003	1250.04-01
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	• <i>Qualified Board or Exchange</i> 201322033	1256.07-05
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	• OID Election 201435004 201720004	1272.05-00
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	• Integration 201614010 202034003 202116008 202118006 202122011	1275.08-00
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	• <i>Constant Interest Rate Election</i> 201619004	1276.02-02
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	201228021 201249014 202038002 202111001 202111002	
	• <i>Retroactive Elections</i>	1295.02-02
	201201013 201210017 201248009 201248010 201302010 201302011 201302019	
	201302020 201314026 201319006 201319007 201321010 201322017 201322018	
	201330019 201330020 201330021 201911001 201330019 201330020 201330021	
	201333004 201334007 201334034 201340008 201344008 201349002 201349010	
	201349011 201349012 201350011 201350012 201350013 201350014 201350015	
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	201350023 201350024 201350025 201411001 201412006 201412010 201417009	
	201417010 201417011 201417012 201417013 201417014 201417015 201417016	
	201422002 201422003 201422019 201422021 201423002 201423004 201423008	
	201423015 201427002 201427003 201427004 201427005 201427006 201429002	
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	201431024 201431025 201431026 201431027 201431028 201431029 201442004	
	201442005 201442006 201445006 201447022 201447024 201448004 201451020	
	201451021 201451022 201508008 201508009 201508010 201509028 201510040	
	201510041 201510042 201516062 201516063 201519022 201528008 201528009	
	201528036 201546010 201548018 201604002 201622028 201622029 201622030	
	201629005 201630006 201642025 201651004 201702001 201729003 201739006	
	201744004 201808012 201809006 201812006 201814006 201837001 201925002	
	202023004 202023005 202038002 202111001 202111002	
<b>Section 1296</b>	<b>Passive Foreign Investment Company</b>	<b>1296.00-00</b>
	201244003 201311014 201447003 201806001 201806002 201806003 201806004	
	201845015 201845016 201845018 201930005 201930006 201930007 201930008	
	202041006 202110016	
	• Characterization of Income	1296.02-00
	• <i>Application of Income Look-Through Rules</i>	1296.02-02
	201445005	
<b>Section 1297</b>	<b>Special Rules</b>	<b>1297.00-00</b>
	201322009 201515006	
<b>Section 1301</b>	<b>Averaging of Farm Income</b>	<b>1301.00-00</b>
	• Engaged in Farm Business	1301.01-00
	201435006	
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	201208027 201313027	
	• Inconsistent Position v. No Inconsistent Position	1311.01-00
	201710029	
	• Correction Not Barred v. Barred at Time of Error	1311.02-00
	201823004	
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	• Determination v. No Determination	1313.01-00
	201247001 201247011 201622032	
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	201224029 201328031	



**Section 1361**

**Definitions**

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• **Number of Shareholders** 1361.01-01  
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• **Shareholder Not an Individual or Permitted Trust or Estate** 1361.01-02  
201205002 201208013 201218005 201237014 201250013 201250018 202021007  
201338039 201424021 201426001 201523012 201523013 201525009 201528037  
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• **Non-Resident Alien as Shareholder** 1361.01-03  
201312023 201545015 202004001

• **More than One Class of Stock** 1361.01-04  
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• **Ineligible Corporation** 1361.01-05  
202021002 201849006 201936005 201938007 202101001

• **Certain Trusts Permitted as Shareholders** 1361.03-00  
201216034 201224013 201226019 201232003 201238017 202021006 201419009  
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202110001

• **Grantor Trusts** 1361.03-01  
201216025 201216034 201252007

• **Qualified Subchapter S Trusts** 1361.03-02  
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• *Electing Small Business Trusts*

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• *Qualified Subchapter S Subsidiary*

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201929007 201940006 201943015 201945016 201946014 201952001 202019009  
202019025 202046005 202113001 202114013

**Section 1362**

**Election by Small Business Corporation**

**1362.00-00**

201201006 201205002 201205006 201206009 201206011 201211002 201211004  
201211005 201211006 201211007 201214010 201215004 201216027 201217006  
201217009 201217013 201218008 201218009 201219014 201226001 201226013  
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• Eligible v. Ineligible

**1362.01-00**

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• *Shareholder Consent* 1362.01-01  
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• *Election After Termination* 1362.01-02  
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• *Late Elections* 1362.01-03  
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• *Termination of Election* 1362.02-00  
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• *Ceases to be Small Business Corporation* 1362.02-02  
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• *Passive Investment Income* 1362.02-03  
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202040006

• *S Termination Year* 1362.03-00  
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• Inadvertent Terminations

1362.04-00

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201918004 201919005 201921007 201924006 201925003 201926009 201928012  
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201941006 201941007 201943015 201943018 201946001 201946013 201947011  
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202113001 202113002 202120008 202122001 202122002 202122003 202122004  
202122005 202122006 202122007 202122009

<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b>	<b>1366.00-00</b>
	201327009 201333008 201429025	
<b>Section 1367</b>	<b>Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders</b>	<b>1367.00-00</b>
	201237017 201421015 201440013	
<b>Section 1368</b>	<b>Distributions</b>	<b>1368.00-00</b>
	201207002 201216027 201328025	
	• Accumulated Adjustments Account	1368.01-00
	201421015 201440013 201446021	
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b>	<b>1374.00-00</b>
	201202014 201219003 201314008 201348007 201722008	
<b>Section 1375</b>	<b>Tax Imposed On Certain Passive Investment Income</b>	<b>1375.00-00</b>
	202005004	
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b>	<b>1381.00-00</b>
	201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001	
	• Certain Other Cooperatives	1381.02-00
	201228014	
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b>	<b>1382.00-00</b>
	201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 201945011 202014011	
	• Gross Income	1382.01-00
	201852003 201902001 202048004	
	• Patronage Dividends	1382.02-00
	201228035 201809005 202035006	
	• Exceptions	1382.04-00
	201407003 201852001	

<b>Section 1385</b>	<b>Amounts Includible in Patron's Gross Income</b> 201604008 201750003	<b>1385.00-00</b>
<b>Section 1388</b>	<b>Definitions; Special Rules</b> 201234018 201750003 201809005 201945011 202014011 202035006	<b>1388.00-00</b>
<b>Section 1402</b>	<b>Definitions</b> 201402004	<b>1402.00-00</b>
	• Net Earnings From Self-Employment 201916005 202009024	1402.01-00
	• <i>Limited Partners</i> 201436049 201640014	1402.01-03
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.05-00
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 201202001 201311006 201727005 201727006	<b>1441.00-00</b>
	• Who must Withhold	1441.01-00
	• <i>Liability of Withholding Agent</i> 201428007	1441.01-02
	• Income Subject to Withholding v. Not Subject to Withholding	1441.02-00
	• <i>Sale or Exchange of Capital Assets</i> 201343020	1441.02-03
	• Exemptions from Withholding	1441.03-00
	• <i>Effectively Connected Income</i> 201428007	1441.03-01
<b>Section 1442</b>	<b>Withholding of Tax on Foreign Corporations (Required v. Not Required)</b> 201808010	<b>1442.00-00</b>
<b>Section 1443</b>	<b>Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding)</b>	<b>1443.00-00</b>
	• Income Subject to Withholding 201808010	1443.02-00
<b>Section 1461</b>	<b>Liability for Withheld Tax</b> 201503013	<b>1461.00-00</b>
<b>Section 1501</b>	<b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b> 201213012 201306007 201726015 202035012 202111013	<b>1501.00-00</b>
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201749002 201341018 201342004 201402001 201414009 201418033 201418043 201930012 201936004 201949008 202008002 202013008 202035012 202111013 202121004	<b>1502.00-00</b>
	• Liability for Tax 201644018	1502.06-00
	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00



<ul style="list-style-type: none"> <li>• Intercompany Transactions</li> </ul>	1502.13-00	
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<ul style="list-style-type: none"> <li>• <i>Stock of Members</i></li> </ul>	1502.13-01	
201210018 201228011 201312027 201322002 201341022 201605013 201722012 201810001 201810002		
<ul style="list-style-type: none"> <li>• <i>Obligations of Members</i></li> </ul>	1502.13-02	
201707006		
<ul style="list-style-type: none"> <li>• <i>Anti-Avoidance</i></li> </ul>	1502.13-03	
201640018		
<ul style="list-style-type: none"> <li>• Stock, Bonds, and Other Obligations of Members</li> </ul>	1502.14-00	R
201208034		
<ul style="list-style-type: none"> <li>• Limitation on Built-in Losses</li> </ul>	1502.15-00	
201232011		
<ul style="list-style-type: none"> <li>• Excess Losses</li> </ul>	1502.19-00	
201749002 201350007 201441010 201930012		
<ul style="list-style-type: none"> <li>• Consolidated Net Operating Loss Deduction</li> </ul>	1502.21-00	
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<ul style="list-style-type: none"> <li>• Basis of Property</li> </ul>	1502.31-00	
201828006		
<ul style="list-style-type: none"> <li>• Investment Adjustment</li> </ul>	1502.32-00	
201213013 201214012 201339001 201411007 201430002 201550028 201641019 201921003 201936004		
<ul style="list-style-type: none"> <li>• Earnings and Profits</li> </ul>	1502.33-00	
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<ul style="list-style-type: none"> <li>• Accumulated Earnings Tax on Separate Basis</li> </ul>	1502.47-00	
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<ul style="list-style-type: none"> <li>• Life and Non-Life</li> </ul>	1502.50-00	
201210015 201213012 202045003		

• Filing Requirements	1502.75-00
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• <i>When Group Remains in Existence</i>	1502.75-10
201228002 201314028 201350007 201424010 201505006 201933009	
• <i>Common Parent No Longer in Existence</i>	1502.75-11
201250017 201326006	
• Taxable Year of Members of Group	1502.76-00
201520001 201414015 201520001 201843002 201933009 202032004	
• <i>Income Allocation</i>	1502.76-01
201235003 201542007	
• Common Parent Agent for Subsidiaries	1502.77-00
201522005 201552025	
• Separate Return Years	1502.79-00
201251003 201324004	
• Applicability of Other Provisions of Law	1502.80-00
201650013	
• Consolidated Returns for Subsequent Years	1502.89-00
201324004	
• Election to File Separate Returns	1502.90-00
• <i>Changes in Affiliated Groups</i>	1502.90-01
201251003	
• Carryover and Carryback	1502.92-00
201228005 201312019	
• Intercompany Transactions	1502.93-00
201208034 201402001	
• Stock Transactions	1502.94-00
201208034	
• Application of Section 382 with Respect to a Consolidated Group	1502.98-00
201414009 201511012	
• <i>Rules Upon Becoming a Member</i>	1502.98-03
202035012	
• <i>Apportionment</i>	1502.98-05
201207003 201414009	
• <i>Limitation on Use of Credits and Net Capital Losses</i>	1502.98-08
201435012	
• Regulations Governing Consolidated Returns--Issue Not Contained in Present List	1502.99-00
201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	

<b>Section 1503</b>	<b>Computation and Payment of Taxes</b>	<b>1503.00-00</b>
	• Dual Consolidated Loss 202110015	1503.04-00
<b>Section 1504</b>	<b>Definitions</b>	<b>1504.00-00</b>
	201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012 201815008 201927002	
	• Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004 202049002	1504.01-00
	• Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003 201429007 201433013 201815008 202045003	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002	1504.02-01
	• <i>Maquiladora ISP - IRC Section 1504(d) Election</i> 201248002	1504.02-02
<b>Section 1563</b>	<b>Definitions and Special Rules</b>	<b>1563.00-00</b>
	201405009	
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b>	<b>2001.00-00</b>
	201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201732029 201817012 201817013 201817014 201817016 202108001 202108002 202108003 202108004 202108005 202108006	
<b>Section 2010</b>	<b>Unified Credit Against Estate Tax</b>	<b>2010.00-00</b>
	201612005 201612009 201612010 201618006 201632001 201632003 201632005 201632014 201632017 201632018 201701008 201410013 201418009 201421002 201532002 201537010 201550032 201603007 201603021 201604014 201604016 201605009 201605010 201605011 201606013 201608010 201613010 201613011 201614020 201614021 201614023 201614027 201614028 201614030 201615009 201615010 201617003 201620008 201621007 201622027 201624002 201624014 201624017 201624018 201624019 201626015 201626018 201626019 201630001 201630007 201630012 201631001 201631002 201631003 201633002 201633008 201638013 201638018 201640004 201641005 201641008 201641009 201641010 201642014 201642015 201642016 201642017 201642018 201652008 201652009 201702020 201702025 201702028 201702030 201702031 201702032 201702033 201703006 201703007 201703008 201706011 201709012 201709013 201709014 201709019 201709022 201710004 201710010 201710011 201710014 201712009 201716008 201716013 201716015 201717004 201717007 201718024 201718025 201718027 201719013 201719015 201719017 201719019 202046006	
<b>Section 2031</b>	<b>Definition</b>	<b>2031.00-00</b>
	201808001 201808002 201808003	
<b>Section 2032</b>	<b>Alternate Valuation</b>	<b>2032.00-00</b>
	201216013 201216037 201236002 201431017 201441001 201451025 201503003 201719014 201815001 201820010 201825013 201926013 201938002 202019015	
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b>	<b>2032A.00-00</b>
	201224019 201230023 201418011 201633001 201652017 201743013 201812004 201814004 201908018	

<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b> 201238004 201330033 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003 201707003 201707004 201707005 201947001 201947002 201947003 201947004 201947005 201947006 202116002 202116003 202116004	<b>2033.00-00</b>
	• Interest v. No Interest at Time of Death 201323007	2033.01-00
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b> 201223012 201238004 201647001 201702005 201709020 201947001 201947002 201947003 201947004 201947005 201947006	<b>2035.00-00</b>
	• Inclusion of Certain Property in Gross Estate 201323007 201342001 201702006	2035.01-00
	• Coordination with Other Code Sections 201327010	2035.06-00
<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b> 201210008 201218003 201233008 201235006 201238004 201245007 201322025 201342001 201345026 201345027 201345028 201417001 201417002 201418007 201429009 201432005 201433006 201434004 201434005 201436003 201436043 201442042 201442043 201442044 201442045 201442046 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201544005 201604001 201647001 201702005 201702006 201709020 201722007 201723002 201723003 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029	<b>2036.00-00</b>
	• Retention of Possession or Enjoyment of Right to Income From Property 201735005 201947001 201947002 201947003 201947004 201947005 201947006	2036.01-00
	• Retention of Right to Designate Who Shall Enjoy Property or Income 201323007	2036.02-00
<b>Section 2037</b>	<b>Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)</b> 201323007 201342001 201345004 201345026 201345027 201345028 201418007 201432005 201433006 201434004 201434005 201436003 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201525001 201647001 201702005 201702006 201709020 201722007 201947001 201947002 201947003 201947004 201947005 201947006	<b>2037.00-00</b>

<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b>	<b>2038.00-00</b>
	201218003 201223012 201233008 201235006 201322025 201330033 201330033 201345004 201345026 201345027 201345028 201417001 201417002 201429009 201432005 201433006 201434004 201434005 201436003 201442042 201442043 201442044 201442045 201442046 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201544005 201604001 201647001 201702005 201709020 201722007 201723002 201723003 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 201947001 201947002 201947003 201947004 201947005 201947006 202009012	
	• Power to Alter or Amend 201342001	2038.01-00
	• <i>Power to Change Beneficiaries or Their Shares</i> 201323007 201928004	2038.01-01
<b>Section 2040</b>	<b>Joint Interests (Included v. Not Included in Gross Estate)</b>	<b>2040.00-00</b>
	201216005	
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b>	<b>2041.00-00</b>
	201209003 201210008 201214022 201218003 201229005 201231007 201243001 201634015 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201429009 201436036 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201613007 201614006 201614007 201614008 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201803003 201817002 201817003 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845006 201845029 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201908008 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 202009012 202014001 202014002 202014003 202014004 202014005 202020008 202020009 202020010 202108001 202108002 202108003 202108004 202108005 202108006 202120003	
	• Pre-1942 Powers 201707003 201707004 201707005 201735009	2041.01-00
	• Post-1942 Powers 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004	2041.02-00

	• General Power v. Not a General Power	2041.03-00
	201207001 201208003 201208004 201634016 201634017 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201634016 201634017 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201707007 201707008 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 202006002 202006003 202006004 202006005 202006006 202007010 202017018	
	• Special Powers	2041.04-00
	202120003	
	• Exercise of Powers	2041.05-00
	201425007 202120003	
	• Effect of State Laws	2041.12-00
	201920001 201920002 201920003	
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b>	<b>2042.00-00</b>
	201235006 201328030 201919002 201919003	
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i>	2042.07-09
	201327010	
<b>Section 2043</b>	<b>Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)</b>	<b>2043.00-00</b>
	201206005	
<b>Section 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b>	<b>2044.00-00</b>
	201528014 201536010 201603004 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006	
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b>	<b>2053.00-00</b>
	201206005	
	• Claims Against the Estate	2053.09-00
	• <i>Consideration v. No Adequate Consideration</i>	2053.09-09
	201745012	
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b>	<b>2055.00-00</b>
	201216045 201236022 201316004 201450003 201702004 201803003 201845014 201850009 201930017 201933007	
	• Transfers Not Exclusively for Charitable Purposes	2055.07-00
	201947007	
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Guaranteed Annuity Lead Interest</i>	2055.12-07
	201933007	
	• <i>Reformations of Nonqualifying Interests</i>	2055.12-10
	201333006	
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction)</b>	<b>2056.00-00</b>
	201243004 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018 201830001 201845014 201850008 201923004 201937011 201943010 201946009	

	• Terminable Interests	2056.01-00
	201731006 201450002 201624015 201717001 201751005 201850010 201937011	
	• Qualified Terminable Interest Property	2056.07-00
	201303003 202001012 202021003 201410011 201426016 201447008 201528014	
	201536002 201536010 201603004 201608001 201615004 201636019 201721006	
	201832003 201903014 201907002 201923004 201942008 201943007 201943010	
	201946009 202005016 202009012 202016001 202016002 202016003 202016004	
	202016005 202016006 202115002	
	• <i>Effective Election</i>	2056.07-01
	201345006 201636026 201714020 201923004	
	• <i>Partial Election</i>	2056.07-02
	201447008	
	• <i>Qualifying Interest</i>	2056.07-03
	201410011	
	• Passed From Decedent v. Not Passed From Decedent	2056.13-00
	201410011 201416007	
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen	2056.19-00
	201634018 201634018 201830001	
	• <i>Exception For Property Transferred to Qualified Domestic Trust</i>	2056.19-02
	201634018 201634018 201830001	
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b>	<b>2056A.00-00</b>
	201243012 201634018 201406003 201429012 201516055 201622021 201622025	
	201628011 201634018 201640006 201647002 201830001 201903012 201928009	
	202120004	
<b>Section 2203</b>	<b>Definition of Executor</b>	<b>2203.00-00</b>
	201405016	
<b>Section 2207A</b>	<b>Right of Recovery in the Case of Certain Marital Deduction Property</b>	<b>2207A.00-00</b>
	201243004 201303003 201426016 201536010 202009012	
<b>Section 2209</b>	<b>Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States</b>	<b>2209.00-00</b>
	201924009	

**Section 2501**

**Imposition of Gift Tax (Imposed v. Not Imposed)**

**2501.00-00**

201216010 201218003 201223012 201233008 201243001 201245007 201310002  
201310003 201310004 201310005 201310006 201320009 201322025 201410001  
201410002 201410003 201410004 201410005 201410006 201410007 201410008  
201410009 201410010 201412015 201417001 201417002 201418007 201419001  
201422005 201426014 201430003 201430004 201430005 201430006 201430007  
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201436020 201436021 201436022 201436023 201436024 201436025 201436026  
201436027 201436028 201436029 201436030 201436031 201436032 201438010  
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201636030 201636031 201636032 201647001 201650005 201653001 201653002  
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201751001 201751002 201751003 201808001 201808002 201808003 201812001  
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201941015 201941016 201941017 201941018 201941019 201941020 201941021  
201941022 201941023 202014006 202014008 202014009 202014010 202015004  
202015005 202015006 202015007 202015008 202015009 202015010 202015011  
202015012 202015013 202017001 202017002 202017003 202017004 202017005  
202017006 202017011 202017012 202017013 202017014 202017018 202045011  
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• Gift v. Not a Gift

2501.01-00

201205001 201207001 201208003 201208004 201208006 201208031 201209001  
201209002 201210001 201210002 201243006 201342001 201345004 201345026  
201345027 201345028 201407008 201418017 201418031 201418032 201432005  
201433006 201434004 201434005 201436003 201521002 201521003 201521004  
201527032 201544005 201642027 201642028 201642029 201642030 201707003  
201707004 201707005 201928004 201932002 201932005 201932009 201932010  
201947001 201947002 201947003 201947004 201947005 201947006 202116002  
202116003 202116004

• Transfers of Intangible Property By Non-Resident Not Citizens

2501.03-00

201250001



<b>Section 2503</b>	<b>Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)</b>	<b>2503.00-00</b>
	• Present v. Future Interests 201208026	2503.03-00
<b>Section 2504</b>	<b>Taxable Gifts for Preceding Years</b>	<b>2504.00-00</b>
	• Valuation of Certain Gifts for Preceding Periods 201811002 201811003	2504.02-00
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b>	<b>2511.00-00</b>
	201206005 201243004 201244014 201334001 201422005 201440007 201507008 201525002 201525003 201528014 201536010 201721006 201834011 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845002 201845029 201946009 202006002 202006003 202006004 202006005 202006006 202007010 202016001 202016002 202016003 202016004 202016005 202016006 202118008	
	• Gifts Indirectly Made 201208026 201442053	2511.04-00
	• Gift of Remainder 201407009 201440007 201845002	2511.11-00
	• Renunciation of Testate or Intestate Share 201228017 201334001 201403005 201540006 201831003 201921004 201921012	2511.18-00
<b>Section 2512</b>	<b>Valuation of Gifts</b>	<b>2512.00-00</b>
	201206005 201330033 201330033 201928003	
	• Listed Stock 201939002	2512.07-00
	• Transfers for Insufficient Consideration	2512.13-00
	• <i>Sufficient v. Insufficient Consideration</i> 201745012	2512.13-01
<b>Section 2513</b>	<b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b>	<b>2513.00-00</b>
	201240003 201240004 201523003 201644002 201724007 201811002 201811003	

<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b>	<b>2514.00-00</b>
	201210008 201310002 201310003 201310004 201310005 201310006 201634015 201345004 201345026 201345027 201345028 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201430003 201430004 201430005 201430006 201430007 201432005 201433006 201434004 201434005 201436003 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201436036 201438010 201438011 201438012 201438013 201440008 201440009 201440010 201440011 201440012 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201613007 201614006 201614007 201614008 201628010 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201702016 201702017 201702018 201707007 201707008 201718003 201718004 201718005 201718006 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201817002 201817003 201832005 201832006 201832007 201832008 201832009 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 201848002 201848009 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201920001 201920002 201920003 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 202014001 202014002 202014003 202014004 202014005 202017018 202020008 202020009 202020010	
	• Power Created on or Before October 21, 1942	2514.01-00
	201707003 201707004 201707005	
	• Power Created After October 21, 1942	2514.02-00
	201435007 201615004 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006	
	• Definition of General Power of Appointment	2514.03-00
	201634016 201634017 201634016 201634017 202006002 202006003 202006004 202006005 202006006 202007010 202020008 202020009 202020010	
<b>Section 2516</b>	<b>Certain Property Settlements (Exempt v. Not Exempt &gt;From Gift Tax)</b>	<b>2516.00-00</b>
	201206005 201901003	
<b>Section 2518</b>	<b>Disclaimers</b>	<b>2518.00-00</b>
	201208005 201245004 201516056 201803003 202045011	
	• Requirements for a Qualified Disclaimer	2518.01-00
	201516056	
	• <i>Time Limit</i>	2518.01-01
	201707003 201707004 201707005	
	• <i>Acceptance of Benefits</i>	2518.01-02
	201516056	
	• <i>Joint Property</i>	2518.01-03
	201516056	
	• <i>Passage Without Direction by Disclaimant</i>	2518.01-04
	201516056	
	• Disclaimer of Less than an Entire Interest	2518.02-00

	• <i>Severable Property</i> 201516056	2518.02-02
	• Disclaimer by Surviving Spouse 201516056	2518.04-00
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	• Charitable Gifts 201908008	2522.01-00
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i> 201249002	2522.02-03
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	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 201233011 202016001 202016002 202016004 202016005 202016006	2523.06-01
	• <i>Treatment of Joint and Survivor Annuities</i> 202016003	2523.06-04
<b>Section 2524</b>	<b>Extent of Deductions</b> 201718007	<b>2524.00-00</b>

**Section 2601**

**Tax On Generation Skipping Transfers**

**2601.00-00**

201204001 201204002 201204003 201204004 201204005 201208005 201209003  
201216010 201218001 201218002 201218003 201223012 201233008 201234016  
201243001 201245007 201246004 201314017 201320009 201634016 201634017  
201341005 201345005 201406008 201418001 201434019 201434020 201438016  
201442042 201442043 201442044 201442045 201442046 201443004 201448018  
201451005 201509002 201509003 201509004 201509005 201509006 201509007  
201509008 201509009 201509010 201509011 201509012 201509013 201509014  
201509015 201509016 201509017 201509018 201510009 201510010 201510011  
201510012 201510013 201510014 201510015 201510016 201510017 201510018  
201510019 201510020 201510021 201510022 201510023 201511002 201511003  
201511004 201511005 201511006 201511007 201511008 201511009 201511010  
201515002 201515003 201515004 201515005 201516008 201516019 201516020  
201516022 201516023 201516036 201521002 201521003 201521004 201525001  
201527011 201528029 201530008 201530009 201530010 201530011 201530012  
201530013 201531003 201531004 201531005 201531006 201532008 201532009  
201532010 201532011 201532012 201532013 201543006 201604001 201606002  
201628008 201633022 201633023 201634016 201634017 201647001 201706002  
201711002 201712003 201712004 201712005 201718014 201719008 201723002  
201723003 201735005 201735009 201803003 201812001 201812002 201812005  
201814001 201814002 201814005 201817002 201817003 201817012 201817013  
201817014 201817016 201818005 201820007 201820008 201825007 201832007  
201833015 201845006 201932001 201932002 201932003 201932004 201932005  
201932006 201932007 201932008 201932009 201932010 201938004 201938005  
201938006 201947001 201947002 201947003 201947004 201947005 201947006  
202009012 202011001 202011002 202011003 202011004 202011005 202013001  
202013002 202013003 202013004 202013005 202014006 202014007 202014008  
202014009 202014010 202015004 202015005 202015006 202015007 202015008  
202015009 202015010 202015011 202015012 202015013 202017001 202017002  
202017003 202017004 202017005 202017006 202017011 202017012 202017013  
202017014 202020008 202020009 202020010 202108001 202108002 202108003  
202108004 202108005 202108006 202120003

• Effective Dates 2601.01-00  
201928004 201932001 202116002 202116003 202116004

• Exceptions 2601.03-00  
201735009

• Irrevocable Trusts 2601.03-01  
201205001 201207001 201208003 201208004 201208006 201208031 201209001  
201209002 201210001 201210002 201243006 201320009 201345004 201345026  
201345027 201345028 201407008 201417001 201417002 201418017 201418031  
201418032 201432005 201433006 201434004 201434005 201436003 201528024  
201642027 201642028 201642029 201642030 201702016 201702017 201702018  
201706002 201707007 201707008 201735009

• Additions to Irrevocable Trusts 2601.03-05  
201342001 202120003

• Terminations of Interest in and Distributions From Trusts 2601.03-06  
201518002 201518003 201518004 201518005 201519012 201626016

• Constructive Additions 2601.03-08  
201250001 201418005 201425007 201735009

• Transitional Rules 2601.04-00  
201216010 201314017 201320009 201345005 201406008 201422011 201550013  
201614015 201706002 201711002 201818005 201833015

	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	2601.04-01
	201322010 201322011 201322012 201322013 201322014 201322015 201345005 201416001 201516028 201516036 201527032 201707003 201707004 201707005 201818005 201833015	
	• <i>Amendments to Wills or Revocable Trusts</i>	2601.04-03
	201316004 201947001 201947002 201947003 201947004 201947005 201947006	
	• <i>Cases of Mental Incompetency</i>	2601.04-05
	201314017 201316004 201406008 201550013 201614015	
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	201516036	
<b>Section 2612</b>	<b>Taxable Termination; Taxable Distribution; Direct Skip</b>	<b>2612.00-00</b>
	201422005	
<b>Section 2613</b>	<b>Skip Person and Non-Skip Person</b>	<b>2613.00-00</b>
	201352001 201352002 201352003	
<b>Section 2623</b>	<b>Taxable Amount in Case of Direct Skip</b>	<b>2623.00-00</b>
	201352001 201352002 201352003	
<b>Section 2624</b>	<b>Valuation</b>	<b>2624.00-00</b>
	201352001 201352002 201352003	
<b>Section 2631</b>	<b>GST Exemption</b>	<b>2631.00-00</b>
	201250005	
<b>Section 2632</b>	<b>Special Rules for Allocation of GST Exemption</b>	<b>2632.00-00</b>
	201210008 201231002 201232028 201242002 201302001 201306002 201307004 201310011 201310012 201312018 201314032 201315014 201316011 201731005 201731006 201731010 202001002 202001003 201338013 201338042 201351007 201417003 201418003 201422014 201423014 201426015 201428003 201432008 201442017 201443002 201443013 201510029 201519014 201523003 201529002 201529003 201532017 201536007 201536012 201536013 201539001 201549025 201552006 201602001 201613009 201614016 201622005 201622006 201622013 201626020 201628007 201628018 201635005 201636020 201636022 201638017 201638020 201639002 201639003 201640013 201644001 201644002 201653013 201718026 201718031 201724007 201724008 201724015 201729007 201729018 201736017 201737006 201737007 201738008 201738009 201743004 201743005 201803001 201803002 201811003 201820015 201826001 201826006 201834005 201836004 201836007 201839003 201839012 201839014 201850008 201850009 201852005 201852006 201852007 201852008 201903001 201903002 201903003 201903004 201903005 201903006 201920001 201920002 201920003 201921001 201923022 201924001 201924002 201924015 201924016 201925001 201925013 201927013 201927014 201927015 201929003 201929004 201929005 201929006 201929010 201929011 201936001 201937009 201937010 201937011 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 201944008 202007011 202007012 202007013 202017009 202017010 202019011 202107001 202107002 202117002 202117003 202120001	
	• <i>Time and Manner of Allocation</i>	2632.01-00
	201252003 201252004 201314018 201316001 201316002 201320004 201633006 201633015 201929003 201929004 201929005 201929006	
	• <i>Deemed Allocation to Certain Lifetime Direct Skips</i>	2632.02-00
	201242005 201321005 201321006 201330015 202001002 202001003 201330015 201407001 201418026 201419004 201433008 201438001 201444019 201517001 201532031 201548001 201548002 201714008 201743004 201743005 201834005	
	• <i>Allocation of Unused GST Exemption</i>	2632.03-00
	201731006 201340014 201447013 201624015 201937011 202116006	

<b>Section 2642</b>	<b>Inclusion Ratio</b>	<b>2642.00-00</b>
	201217011 201217012 201232002 201233013 201240003 201240004 201240010 201242005 201243001 201251001 201302002 201302003 201303006 201306002 201307004 201312018 201313003 201314018 201315005 201321002 201322025 201330015 201634016 201634017 201731005 201731010 202001002 202001003 201330015 201338002 201340013 201341021 201345017 201345029 201407001 201414005 201417003 201418001 201418003 201418026 201419004 201432004 201437001 201437003 201438001 201444019 201447026 201450018 201517001 201519014 201526004 201526005 201527001 201527002 201529002 201529003 201532031 201536007 201536012 201536013 201537011 201548001 201548002 201549025 201606001 201607022 201607023 201608009 201611009 201611014 201615005 201615006 201622005 201622006 201628013 201634016 201634017 201636020 201638017 201640013 201644001 201644002 201648010 201653013 201705002 201711001 201724008 201724018 201724022 201724023 201725004 201725005 201725006 201725007 201725010 201729007 201729018 201732029 201736017 201737006 201737007 201738008 201738009 201743004 201743005 201747002 201801001 201802001 201802002 201806006 201811003 201815012 201817005 201825023 201826001 201826006 201834002 201839001 201839003 201839012 201839014 201840001 201840002 201843005 201843006 201843007 201843008 201845007 201847002 201847003 201849007 201849008 201852005 201852006 201852007 201852008 201903001 201903002 201903003 201903004 201903005 201903006 201903013 201923022 201927013 201927014 201927015 201929003 201929004 201929005 201929006 201929010 201929011 201937009 201937010 201942001 201944008 202005003 202007011 202007012 202007013 202017009 202017010 202019011 202107001 202107002 202116006 202117001 202117002 202117003 202120001	
	• Inclusion Ratio Defined	2642.01-00
	201210008 201803001 201803002	
	• Treatment of Certain Direct Skips Which Are Nontaxable Gifts	2642.03-00
	201422007	
	• Special Rules for Certain Inter Vivos Transfers	2642.06-00
	201315006	
<b>Section 2652</b>	<b>Other Definitions</b>	<b>2652.00-00</b>
	201243001 201731006 201523003 201526004 201526005 201636022 201642004 201724007 201829005 201937011	
	• Transferor Defined	2652.01-00
	201210008 201320005 201731006 201352001 201352002 201352003 201447008 201636022 201937011 202116006	
	• <i>Special Election for QTIP</i>	2652.01-02
	201217011 201232019 201242002 201246020 201316011 201320005 201322031 201731006 201447008 201447014 201532017 201608001 201615004 201622013 201624015 201642004 201717001 201750014 201820015 201840001 201845010 201850010 201907002 201942008 201943007 202009012	
<b>Section 2653</b>	<b>Taxation of Multiple Skips</b>	<b>2653.00-00</b>
	201352001 201352002 201352003	
<b>Section 2654</b>	<b>Special Rules</b>	<b>2654.00-00</b>
	201243004 201246020 201322031 201731006 201447008 201447014 201624015 201750014 201907002 201937011 201943007	
	• Separate Shares	2654.03-00
	201516036 201825023 201845007	
<b>Section 2663</b>	<b>Regulations</b>	<b>2663.00-00</b>
	201311004	
<b>Section 2701</b>	<b>Special Valuation Rules for Transfers of Interests in Corporations or Partnerships</b>	<b>2701.00-00</b>

	• Valuation Rules	2701.01-00
	• <i>Subtraction Method of Valuation</i> 201442053	2701.01-01
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	201243004 201303003 201426016 201434007 201434008 201434009 201435007 201435008 201435009 201435010 201525002 201525003 201528014 201536010 201721006 201808001 201808002 201808003 201946009	
	• Valuation of Retained Interests	2702.01-00
	• <i>Not a Qualified Interest</i> 201652002	2702.01-01
	• Definition of Qualified Interests 201652002	2702.03-00
<b>Section 2703</b>	<b>Certain Rights and Restrictions Disregarded</b>	<b>2703.00-00</b>
	201536009 202014006 202014007 202014008 202014009 202014010 202015004 202015005 202015006 202015007 202015008 202015009 202015010 202015011 202015012 202015013 202017001 202017002 202017003 202017004 202017005 202017006 202017011 202017012 202017013 202017014	
	• General Rule	2703.01-00
	• <i>Right to Sell or Use Restrictions</i> 201313001	2703.01-02
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	201202028 201311002	
<b>Section 3111</b>	<b>Liability and Payment of Employer Tax</b>	<b>3111.00-00</b>
	201418053	
<b>Section 3121</b>	<b>Definitions</b>	<b>3121.00-00</b>
	201214023 201251016 201302031 201634023 201411020 201527040 201528004 201634023 201706010 201710027 201927018 202102004	
	• Wages	3121.01-00
	201201003 201216038 201311022 201414019 201551006 201605015 201611007 201635004 201947010 202043003 202043004 202043005	
	• <i>Tips and Gratuities</i> 201816010	3121.01-05
	• <i>Non-Business Wages</i> 201201003	3121.01-09
	• <i>Supplemental Unemployment Benefit Plans</i> 201201003 201634023 201634023 201639015	3121.01-11
	• Employment 202102004	3121.02-00
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i> 201308010 201308010 201519027 201635004 202102004	3121.02-05
	• <i>Mandatory Coverage of State, etc., Employees</i> 201308010 201308010	3121.02-07
	• <i>Services of Ministers or Members of an Order</i> 201340015 201904008	3121.02-08

	• Employees 201926011	3121.04-00
	• <i>Common Law Tests</i> 201214026	3121.04-01
	• <i>Corporate Officers and Directors</i> 201735021	3121.04-15
	• Not Employees Under Section 530 of 1978 Revenue Act 201735021 202038010	3121.10-00
	• <i>In General</i> 201724025	3121.10-01
	• Application of Hospital Insurance Tax to Federal, State, and Local Govern- ment 202102004	3121.15-00
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	• <i>Nonqualified Deferred Compensation Plans</i> 201310034 201414018	3121.16-02
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<b>Section 3306</b>	<b>Definitions</b> 201528004 202102004	<b>3306.00-00</b>
	• Wages 201947010 202043003 202043004 202043005	3306.02-00
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	• <i>Notification of Incorrect TIN</i> 201246028 201248022	3406.01-01
	• Withholding Applied to New Accounts and Instruments	3406.04-00
	• <i>Broker Notifies Payor</i> 201308024 201308024	3406.04-03



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<b>Section 4052</b>	<b>Definition and Special Rules</b> 201306019 201403014	<b>4052.00-00</b>
<b>Section 4053</b>	<b>Exemptions</b> 201414016 201519028 202050001	<b>4053.00-00</b>
<b>Section 4101</b>	<b>Registration and Bond for Petroleum Products</b> 201322040	<b>4101.00-00</b>
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<b>Section 4251</b>	<b>Communications Tax (Taxable v. Not Taxable)</b> 201312044 201412014	<b>4251.00-00</b>
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	• Computation of Net Investment Income 201418060	4940.02-00
	• <i>Gross Investment Income--Items Included</i> 201441018 201448026 201603033 201603034 201609001	4940.02-01
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	• Definition of Self-Dealing 201206019 201221031 201301015 201311034 201321024 202021001 201346011 201418060 201432025 201436051 201445017 201447043 201448023 201448024 201448025 201448026 201448027 201448028 201448031 201513005 201514016 201603033 201606030 201609001 201624001 201624013 201630009 201642001 201703003 201703004 201710005 201714002 201714003 201719004 201723005 201723006 201745001 201831009 201849009 201907004 202034001 202037009 202042007 202101002	4941.04-00
<b>Section 4942</b>	<b>Taxes on Failure to Distribute Income</b> 201216045 201230026 201243015 201315031 201335020 201336019 201415010 201417020 201417021 201417022 201652004 201724001 201725008 201825004 201831007 201851003 202017026 202035002 202119002 <b>202123004</b>	<b>4942.00-00</b>
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	• Definitions of Principal Terms 201243015 201335019	4942.03-00
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	• <i>Qualifying Distribution</i> 201335020 201436051 201437014 201437015 201442061 201448026 201513005 201514016 201527043 201603033 201606030 201609001 201625003 201719004 201821005 201829003 201852012 201937004 202024014 202034001	4942.03-05
	• <i>Contributions to "Pass-Through" Organizations</i> 201231016 201852012	4942.03-06

	<ul style="list-style-type: none"> <li>• <i>Set-Asides</i> 4942.03-07  201210040 201233019 201237023 201302044 201307010 201307011 201307012  202039021 201449003 201452021 201501016 201503022 201503023 201522007  201529014 201533015 201533016 201534018 201606033 201627005 201628022  201641031 201710005 201727009 201727010 201728024 201736029 201738014  201821015 201821016 201823010 201823011 201824015 201833027 201835013  201835014 201843017 201848018 201904017 201904019 201905007 201908026  201919017 202005025 202005027 202009030 202010007 202011012 202017032  202017036 202023011 202025001 202028001 202032005 202043010 202049004  202050018 202053017 202102014 202109009 202118024 202122021</li> <li>• Other Definitions 4942.04-00  201335019 201603034</li> <li>• Operating Foundations 4942.05-00  201829003</li> <li>• <i>Active Conduct of Exempt Purpose Activities</i> 4942.05-01  201829003</li> <li>• <i>Functionally Related Business</i> 4942.05-02  201701002</li> </ul>
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	• Electronic Signature 201650019	6061.07-00
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**Section 9100**

**Extension of Time for Making Certain Elections**

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• Section 42; Low-Income Housing Credit

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• Other

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• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the  
Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00  
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• Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00  
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• Section 195; Start-Up Expenditures 9100.30-00  
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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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**Section 9102**

**Administrative Procedure Act**

**9102.00-00**

• Revenue Procedures  
201351023

9102.01-00



<b>Section 9103</b>	<b>Attorneys</b>	<b>9103.00-00</b>
	• Authority 201736021	9103.01-00
	• Practice 201329015 201330035 201330035	9103.02-00
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Royalties</i> 201519003	9114.01-12
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	9114.03-06
	• <i>China</i> 201438020	9114.03-07
	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>	<b>9115.00-00</b>
	201315022	
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
<b>Section 9200</b>	<b>Tax Shelter (Use This Category Only When No Other Category Is Appropriate)</b>	<b>9200.00-00</b>
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<b>Section 9832</b>	<b>Definitions for Chapter 100</b>	<b>9832.00-00</b>
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<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
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	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020 201614032	9999.92-00
	• <i>Freedom of Information Act</i> 201515028 201621011 201631011	9999.92-01
	• <i>Privacy Act</i> 201742023	9999.92-02
	• Constitutional Issues Not Related to Code Sections	9999.94-00

- *Tax Protest Cases*  
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9999.94-02

- Substance v. Form Issues Not Contained in Present List  
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• Not Able to Identify Under Present List

9999.98-00

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