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Section 6110 Index

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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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Department of the Treasury
Internal Revenue Service

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	• <i>Normalization Rules</i> 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 202142002 202205002	167.22-01
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	• Recovery Period 201216029	168.18-00
	• Classification of Property 201216029 201243003 201244015 201310028 201404001 201509029 201543001	168.20-00

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	• <i>Public Utility Property</i> 202017027 202032002 202042005 202046007 202047004 202130005 202131004 202140014	168.24-00
	• <i>Normalization Rules</i> 201816005 201824005 201824006 202009014 202010002 202017015 202033002 202124003 202150003 202206010	168.24-01
	• <i>Property Used Predominantly Outside the United States</i> 201216008 201510038	168.25-00
	• <i>Alternative Depreciation System (ADS)</i> 201316006 201316007	168.29-00
	• <i>Outside the United States</i> 201324005 201324006 201943021	168.29-01
	• <i>Tax-Exempt Use Property</i> 201436048 201606005 201722001 201737002	168.29-02
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	• <i>Donees of Charitable Contributions in General</i> 201228026 201239011 201240036 201342011 201711014	170.09-00
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	• <i>Corporations</i> 201226021	170.10-02
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	• Development Costs	263.02-00
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	• Redemption from Noncorporate Shareholder in Partial Liquidation 202146006	302.04-00
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	201211020 201252008 201330004 201330004 201334006 201511020 202031002	
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	• Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002 201730010 201827006	332.01-00
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	201237017 201418025 201511020 201942004 202002005 202012006 202016010 202017024 202042006 202043002 202046008 202050012 202053009 202110012 202119006 202120005 202137002 202152015	
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	202134013 201404004 201536004 201625009 201725017	
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	201921002	
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	201521008	
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	201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	
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	201214018 201412012 201924014 202114014 202131008 202131009 202133012 202135001 202137001	
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	201206010 201246021 201632019 201338011 201437005 201438018 201503007 201510037 201530017 201534007 201611016 201738002 201826004 201835003 201850019 201924005 202037010 202114014 202131008 202135001 202137001	
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	201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035	
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	201213013 201214012	
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	201203004 201702035	
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	201224006 201242007 201306006 201326014 201333007 201506008 201601001 201818010	
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	201212001 201506008 201531014	
	• "Property" Defined	351.05-00
	201506008 201552026	
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	201350001	
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	201228034	
	• Investment Company Exception	351.13-00
	201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020 201810005 202016013	
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	201731008 202050014	
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	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 202123006 202126005 202132005 202132006 202145020 202150012 202151001 202152010 202201005	

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<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 202126005 202132006 202139001 202139006 202145020 202145027 202149006 202150009 202151001 202151004 202152010</p>	
<ul style="list-style-type: none"> • Split-Off 	355.01-01
<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 202132005 202151001</p>	
<ul style="list-style-type: none"> • Split-Up 	355.01-02
<p>201402002 201418018 201423012 201921010 201931005 201940007 202010003 202033003 202201005</p>	
<ul style="list-style-type: none"> • Non Pro Rata Distributions, etc. 	355.02-00
<p>201233016 201625012 201625013</p>	
<ul style="list-style-type: none"> • Active Business 	355.03-00
<p>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 202132006</p>	
<ul style="list-style-type: none"> • Five-Year Requirement 	355.03-01
<p>201251006 201528016 201624004 201633009 201643008 201706005 202009002 202150004</p>	
<ul style="list-style-type: none"> • Business Purpose 	355.04-00
<p>201308017 201308018 201308017 201308018 201730010</p>	
<ul style="list-style-type: none"> • Control 	355.05-00
<p>201437013 201527003 201818010</p>	
<ul style="list-style-type: none"> • Distribution of Control 	355.05-01
<p>201731004 201437013 201605016 201703012 201945022</p>	

	• Device 201734004 201743017 202051009 202113007	355.06-00
	• Continuity of Interest 201644018 202033005	355.07-00
	• Distributions Within a Consolidated Group 201305003 201352007 201445008 201730010	355.09-00
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001 201740015 201748007 201801005 201801012 201943001 202026001 202114017 202126005 202145020	355.10-00
Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized) 201424017 201721014	356.00-00
	• Reorganization Exchange	356.01-00
	• <i>Series of Transactions</i> 201614017	356.01-02
	• Securities as "Other Property" 201527003	356.02-00
Section 357	Assumption of Liability (Gain Recognized v. Not Recognized)	357.00-00
	• Liabilities in Excess of Basis	357.02-00
	• <i>In General</i> 201721002	357.02-01
	• <i>Exceptions</i> 201230008 201348006 201431002 201542004 201627001 201703012	357.02-02
Section 358	Basis to Distributees 202051009	358.00-00
	• Allocation of Basis 201411006 201437007	358.02-00
	• Assumption of Liabilities 201721002	358.03-00
Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized) 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 202123006 202132005 202151001 202152010	361.00-00
	• Exchanges Not Solely in Kind 201423010 201440014 201910004	361.01-00
	• Distributions 201607003 201627001 201827006 201839006 201925004 201949014 202019016 202151004	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 202139006	361.02-02

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	201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028 201839013 202050010 202051009 202203010	
	• Property Acquired in Reorganizations and Transfers by Controlling Stock- holders	362.01-00
	201701005 201418013 201418041 201418042 201505028 201521011 201545013 201736001 201832011 201832012	
Section 367	Foreign Corporations	367.00-00
	201348011 201432002 201639014 201746022 201935004 201936004 202107010 202107011	
	• Transfer to Foreign Corporations Subject to Section 367(a)	367.01-00
	201321018 201651015 202045007	
	• Treatment of Transfers of Stock or Securities to Foreign Corporations	367.03-00
	201321018 201651015 201935004 202045007	
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i>	367.03-01
	201249011 201250021 201324009	
	• <i>Requirements of Gain Recognition Agreement</i>	367.03-10
	202110014	
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i>	367.03-13
	201321018	
	• Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a)	367.06-00
	• <i>Anti-Abuse Rule</i>	367.06-07
	201530020	
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d)	367.30-00
	201321018	
	• Treatment of Distribution Described in Section 367(e)	367.40-00
	201348011 201423006 201639014 201808010	
	• <i>Liquidations Under Section 332</i>	367.40-02
	201348011 201606006 201639014 201808010	
Section 368	Definitions Relating to Corporate Reorganizations	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 202126005 202132005 202132006 202145020 202150009 202151001	
	• Statutory Merger or Consolidation (Type "A")	368.01-00
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	• <i>Using Stock of Corporation Controlling Merged Corporation</i>	368.01-02
	201820002	
	• Stock for Stock (Type "B")	368.02-00
	201249011 201250021 201324009 201603020	

• <i>Liquidation Distribution</i> 201418039 201418046	368.02-02
• <i>Stock for Property (Type "C")</i> 201224006 201228030 201247009 201252014 201324003 201731008 201340016 201411002 201413003 201418039 201418046 201422004 201424007 202107010 202107011	368.03-00
• <i>Substantially All the Property</i> 201247009 201731008	368.03-01
• <i>Assets for Control of Transferee (Type "D")</i> 201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014 201238018 201240013 201240016 201244006 201244008 201250004 201251006 201252002 201252017 201306006 201306010 201308002 201310023 201312022 201313016 201314001 201315016 201325009 201329005 201330002 201330007 201330022 201612012 201731003 201731008 201308002 201330002 201330007 201330022 201333007 201335001 201336012 201337003 201337007 201338040 201339001 201340009 201341004 201341013 201341026 201347005 201349006 201350007 201402002 201405003 201407005 201409002 201409003 201411002 201411012 201412013 201415001 201416005 201418018 201418019 201418030 201418039 201418046 201419005 201419010 201419013 201422012 201422017 201423012 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426007 201426008 201430002 201433007 201435005 201437006 201438009 201441008 201441016 201443017 201445008 201512001 201524005 201528006 201531014 201537018 201603020 201607003 201613008 201637013 201827006 201835001 201836001 201839006 201845009 201851004 201851005 201910004 201920008 201920009 201921002 201921010 201923003 201925004 201930011 201931005 201944002 201945016 201949013 201949014 202010003 202019016 202026001 202033003 202035009 202036001 202036005 202045003 202051011 202108010 202118004 202126005 202127003 202132005 202132006 202139006 202145027 202149006 202151001 202151004 202152010 202201005 202203002	368.04-00
• <i>Recapitalization (Type "E")</i> 201308001 201315009 201315020 201315021 201308001 201424010 201835001	368.05-00
• <i>Change in Identity, etc. (Type "F")</i> 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	368.06-00
• <i>Continuity of Interest Rule</i> 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 202145025	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 202128001	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
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	• Method of Accounting 201237012 201343012	381.04-00
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	• 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>Preferred Stock</i> 202131005	382.11-05
	• <i>Treating Interests As Stock</i> 202131005	382.11-07
	• <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>	382.12-08
	201306003 201322032 201328027 201435003 201648004	
	• <i>Election Out</i>	382.12-13
	201519004 201949017	
	• <i>Controlled Groups</i>	382.12-16
	201232016 201232017 202021010 201335012 201421011 201421012 201421013 201443009	
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	201806005	
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	201230008 201323021	
	• New Financial Products	385.03-00
	201209006 201226026	
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	201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003 201750004 201837004 201923016 202035010 202042012 202044001 202114010 202114011 202114012 202125007 202202012 202202013	
	• Impossibility of Diversion	401.01-00
	202125007	
	• <i>Exclusive Benefit of Employees or Their Beneficiaries</i>	401.01-01
	201538022 201847008	
	• <i>Definitely Determinable Benefits Under a Pension Plan</i>	401.01-03
	201501025	
	• Impossibility of Diversion	401.03-00
	201228055 201839010	
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00)	401.04-00
	201440027 201605006	
	• <i>Discrimination in Availability of Form of Benefit</i>	401.04-03
	201605006	
	• <i>Comparability Among Two or More Plans</i>	401.04-04
	201810008	
	• Required Distributions	401.06-00
	201202042 201208039 201318033 201320021 202039002 201424031 201434028 201437025 201437034 201503024 201628004 201628005 201628006 201902023 201923016 201924013 202031007 202035010 202042012 202114010 202114011 202114012 202140011 202143002	
	• <i>In General</i>	401.06-01
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	• <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 202140011	
	• Commencement of Benefits Under Qualified Trusts	401.11-00
	201221033 201933006	

	• Additional Participation Requirements (See Also 410.00-00) 201810008	401.20-00
	• Medical, Etc. Benefits 201611003 201625005 201639001 201805002	401.27-00
	• Cash or Deferred Arrangements 201417025 201527042 201532036 201601012 201722014 201833012 202023001 202126001	401.29-00
	• <i>Special Antidiscrimination Rules</i> 201615013	401.29-01
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	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 202147015	
	• Exempt Trust 201417025 201821008 201831006 201936009	402.01-00
	• Non-Exempt Trust 201749007	402.02-00
	• Foreign Situs Trust 201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046	402.03-00
	• Amounts Distributed or Made Available to Beneficiary 201431037 201527042	402.06-00
	• Unrealized Appreciation of Employer's Securities 201242019 201427024	402.07-00
	• Rollover Contributions 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	402.08-00
	• <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
	• Tax on Lump Sum Distributions 201241019 202019008	402.09-00

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	201230030	
	• Non-Forfeitable Rights	403.03-00
	201345036 201451062 201501026	
	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools	403.04-00
	201634021 201538020 201634021	
	• <i>Retirement Income Accounts</i>	403.04-05
	201742022	
	• <i>Distribution Requirements</i>	403.04-06
	201750004 202044001	
	• Rollover Amounts	403.05-00
	201212023 201224043 201323040 201419021 201524027 201644023	
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	201204010 201206022 201206024 201208043 201218024 201221034 201229012	
	201233023 201330030 201330030 201511039 201639018	
	• Year of Deduction	404.11-00
	201935011 201945024	
	• <i>Time of Contribution</i>	404.11-01
	201945024	
Section 404A	Deduction for Certain Foreign Deferred Compensation Plans	404A.00-00
	201540015	
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	201208039 201612001 201618011 201632015 201405032 201405033 201405034	
	201423043 201431038 201439006 201451065 201611022 201707001 201736018	
	201831004 201924013 201927009 201943020 202033008 202040003 202042012	
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	• Exclusive Benefit of Individual or His Beneficiary	408.01-00
	201225020	
	• Qualification	408.02-00
	• <i>Benefit Distributions</i>	408.02-01
	201628004 201628005 201628006 201633025 201706004 201750004 202044001	

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201203034 201204024 201205021 201206023 201206025 201206026 201207013
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	• Prohibited Transactions 201437023	408.07-00
	• Tax Treatment of Accounts and Annuities 201430021 201547009 201924013 202042012 202114010 202114011 202114012 202140011	408.08-00
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	• Certain Employee Contributions	414.09-00
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	201552002 201850011	
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	• Clearly v. Not Clearly Reflecting Income 201504011 201547004	446.01-00
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	201237012 201322023 201323006 201343012 201442048 201603024 201610006 201718029 201803005 202042014 202122004 202122005 202122006 202123003 202139004	
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• Indefinite as to Time, Liability, or Amount (Contingent)
201451003

483.02-01

Section 501

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501.00-00

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• Instrumentalities of U.S.

501.01-00

201749019 201503016 201503019 201509039

• Title-Holding Company

501.02-00

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

501.03-00

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201829020 201829021 201829022 201830014 201830015 201830016 201830017
201830018 201830019 201830020 201830021 201830022 201831012 201831013
201833017 201833018 201833019 201833020 201833021 201833022 201833023
201833024 201833025 201833026 201834012 201834013 201835006 201835012
201838009 201843010 201843011 201843012 201843014 201843015 201843016
201844010 201844011 201844012 201846006 201846007 201847010 201852020
201903018 201903019 201903020 201903021 201903022 201903023 201904015
201904016 201905008 201906009 201906010 201906011 201906012 201906013
201907009 201907010 201907011 201907012 201907014 201908021 201908022
201908023 201909011 201909012 201909013 201909014 201917008 201918017
201918020 201919015 201921014 201921015 201921016 201921019 201922030
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201923026 201925014 201925015 201925016 201925018 201925019 201925020
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201933018 201933019 201933020 201935013 201940011 201941029 201943022
201943023 201943024 201943027 201944012 201944013 201944017 201951010
201951015 202003005 202003006 202004013 202004014 202005020 202005023
202007018 202007019 202009026 202012013 202014015 202014016 202015026
202015034 202015035 202016017 202016018 202016019 202016020 202016021
202016027 202016029 202019028 202024015 202024016 202032007 202032008
202034011 202041016 202052015 202052017 202052019 202052023 202052026
202052028 202052029 202052030 202052031 202052032 202052033 202052034
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202052044 202052049 202052050 202053019 202102009 202102011 202102013
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202110045 202113008 202117015 202117017 202117023 202118021 202118022
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202133014 202138008 202139011 202140017 202141024 202141025 202144030
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202149018 202149019 202149020 202149021 202149022 202149023 202149024
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202150026 202150027 202150028 202150029 202150030 202150033 202150034
202151007 202151008 202151009 202151010 202151011 202151012 202151013
202151014 202151015 202152021

• *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 202144028

• *Trusts* 501.03-03
201219029 201237019 201306023 201317011 201335014 201447049 201451032
201451035 201617011 201710031 202014015 202014019 202050017 202117014
202129015 202131010

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

<ul style="list-style-type: none"> • <i>Corporations</i> 	501.03-05
<p>201202038 201204019 201204020 201204021 201205011 201210041 201211026 201215011 201218041 201219025 201219028 201224033 201224036 201227006 201228042 201229001 201229010 201230025 201233018 201236033 201241011 201242014 201244021 201245021 201325014 201701020 201333014 201338052 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 202127040 202131011 202131013 202141028 202145031 202152021</p>	
<ul style="list-style-type: none"> • <i>Civil Rights Groups</i> 	501.03-07
<p>201217021 201701023 201640019</p>	
<ul style="list-style-type: none"> • <i>Educational Organizations</i> 	501.03-08
<p>201252025 201303018 201304011 201305013 201323025 201327015 202134018 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</p>	
<ul style="list-style-type: none"> • <i>Fraternal Beneficiary Societies; Secret Societies (See Also 0501.08-00)</i> 	501.03-09
<p>201951012</p>	
<ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 	501.03-11
<p>201210041 201317012 201328035 201445015 201451037 201702002 201703005 201744019 202004012</p>	
<ul style="list-style-type: none"> • <i>Libraries, Museums, etc.</i> 	501.03-13
<p>201221024 201517011</p>	
<ul style="list-style-type: none"> • <i>Literary Organizations</i> 	501.03-14
<p>201433020</p>	
<ul style="list-style-type: none"> • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 	501.03-15
<p>201215011 201322041 201335024 201438032</p>	
<ul style="list-style-type: none"> • <i>Political Action Organizations</i> 	501.03-17
<p>201712015 202005020</p>	
<ul style="list-style-type: none"> • <i>Prevention of Cruelty Groups</i> 	501.03-18
<p>201337017 201831013</p>	
<ul style="list-style-type: none"> • <i>Public Recreation Facilities and Athletic Organizations</i> 	501.03-19
<p>201204020 201340021 201343028 201619010 201918018 202131011 202140017 202144030 202152019 202152022</p>	
<ul style="list-style-type: none"> • <i>Religious Organizations</i> 	501.03-20
<p>201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022 201904008 202007019 202138010</p>	
<ul style="list-style-type: none"> • <i>Research Organizations</i> 	501.03-21
<p>201701022 202129017</p>	
<ul style="list-style-type: none"> • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 	501.03-22
<p>201237020 201251022 201634025 201415003 201423030 201432037 201652029</p>	
<ul style="list-style-type: none"> • <i>Scientific Organizations</i> 	501.03-24
<p>201311030 201313032 201701022 201717048 201818018 202126024</p>	

<ul style="list-style-type: none"> • <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201632022 201340021 201415007 201451036 201505042 201716048 202004015 	501.03-25
<ul style="list-style-type: none"> • <i>State Instrumentalities</i> 201411018 	501.03-26
<ul style="list-style-type: none"> • <i>Organizational and Operational Tests</i> 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 202124012 202124013 202125020 202125022 202131011 202138007 202138008 202139011 202141024 202141025 202141027 202141029 202145028 202145031 202150031 202152020 202202017 	501.03-30
<ul style="list-style-type: none"> • <i>Limitation of Beneficiaries</i> 201923026 201931011 202011008 202014015 202014016 202034011 	501.03-31
<ul style="list-style-type: none"> • <i>Cooperative Hospital Service Organizations</i> 201218016 201433018 	501.03-32
<ul style="list-style-type: none"> • <i>Lessening the Burdens of Government</i> 201213029 201214034 201413012 201531022 201945029 202118021 202131013 	501.03-33
<ul style="list-style-type: none"> • <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 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 202124010 202126025 202128009 202130015 202135009 202145030 202151006 	501.04-00

<ul style="list-style-type: none"> • <i>Local Associations of Employees</i> 201321033 201321035 201321036 201321038 201323027 201323032 201443020 201736026 201810010 	501.04-01
<ul style="list-style-type: none"> • <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 201406019 201451033 202101007 	501.04-02
<ul style="list-style-type: none"> • <i>Political Activities Organizations</i> 201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403020 201424028 201449002 201552032 201615014 201951013 202022009 202120016 	501.04-03
<ul style="list-style-type: none"> • <i>Community</i> 201338053 201941028 202023008 202047014 	501.04-06
<ul style="list-style-type: none"> • <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 202124010 202128009 202130015 202145030 	501.04-07
<ul style="list-style-type: none"> • <i>Labor Organizations</i> 201217022 201311031 201646007 201824014 201951011 	501.05-00
<ul style="list-style-type: none"> • <i>Agriculture and Horticulture Organizations</i> 201205011 201205015 201233018 201327015 201508011 201640024 201716049 201729021 201746027 201849012 201905005 202005022 	501.05-01
<ul style="list-style-type: none"> • <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 202149014 	501.06-00
<ul style="list-style-type: none"> • <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 202126023 202149014 	501.06-01
<ul style="list-style-type: none"> • <i>Conduct of Business for Profit</i> 201327015 201810011 201814011 202018008 202117016 202122016 	501.06-02
<ul style="list-style-type: none"> • <i>Professional Associations (See Also 0501.03-11)</i> 201217022 201347022 201621017 201746028 	501.06-03

<ul style="list-style-type: none"> • Social Clubs 	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 202123009 202124011 202150022 202150024 202150032</p>	
<ul style="list-style-type: none"> • Profit v. Not for Profit 	501.07-01
<p>201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201835007 202015023</p>	
<ul style="list-style-type: none"> • Distribution of Assets 	501.07-02
<p>201204018 201213034 201213035 201515035</p>	
<ul style="list-style-type: none"> • Leases or Sales of Club Property 	501.07-03
<p>201204018 201302043 201306027 201315030 201629009 202201014</p>	
<ul style="list-style-type: none"> • Automobile Clubs 	501.07-04
<p>201430019</p>	
<ul style="list-style-type: none"> • Business with Nonmembers 	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"> • Payment of Benefits to Members 	501.07-06
<p>201219032 201306027 201642036 201845030 201941026 201943025 202015018</p>	
<ul style="list-style-type: none"> • Fraternal Beneficiary Societies (See Also 0501.03-09) 	501.08-00
<p>201425015 201717046 201720011 201951012 202003007</p>	
<ul style="list-style-type: none"> • Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 	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 202125002</p>	
<ul style="list-style-type: none"> • Permissible Benefits 	501.09-01
<p>202039003 201451040 201605015 201703014 201947010 202034001 202125002</p>	
<ul style="list-style-type: none"> • Geographic Locale 	501.09-02
<p>201221030 201330039 201330039 201415008</p>	
<ul style="list-style-type: none"> • Inurement 	501.09-03
<p>201321040 201634029 201351026 201605015 201625004 201625018 201734009 201833013</p>	
<ul style="list-style-type: none"> • Membership 	501.09-04
<p>201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014 201835011</p>	
<ul style="list-style-type: none"> • Domestic Fraternal Societies, Orders, and Associations 	501.10-00
<p>201240026 201340022 201620014 201721021 201805015 202133015</p>	

• Local Benevolent Life Insurance Associations, etc. 201247019 201431031 201814012	501.12-00
• <i>Mutual Ditch or Irrigation Companies</i> 201246038	501.12-01
• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028	501.12-03
• Cemetery Companies 201409009 201428011 201428029 201605019	501.13-00
• Credit Unions 201416009 201447039	501.14-00
• 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	501.15-00
• Organized to Finance Crop Operations 201333014	501.16-00
• Supplemental Unemployment Benefit Trusts 201406018 201411041	501.17-00
• Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015 202052016 202149011	501.19-00
• Religious and Apostolic Organizations 201310047	501.26-00
• Cooperative Hospital Service Organizations 201218016	501.27-00
• Dedication of Assets to an Exempt Organization 201706019 201841007 201841008 201904016 201940010 201941030 201942011	501.29-00
• Control of Corporation 201224031 201224034 201247017 201428029 201433017 201839015 202020024 202101008	501.30-00
• <i>Closely Controlled Organizations</i> 201306026	501.30-01
• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047	501.30-02
• Proof of Exemption 201235023 201701020 201649016 201710035 201710036 201835012 202032008 202114023	501.31-00
• <i>Domestic Fraternal Societies</i> 201404012	501.31-01

• Income Inures v. does Not Inure to Private Individual 501.32-00
201202038 201202039 201203024 201203025 201204019 201204021 201205010
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• *Distribution of Assets to Private Individuals* 501.32-01
201203025 201209011 201209012 201209013 201213031 201215012 201215013
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• Private v. Public Interest Served

501.33-00

201202038 201202039 201203024 201203025 201204019 201204020 201205010
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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
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202036008 202040008 202041007 202044011 202046010 202047009 202047010
202047012 202052022 202052034 202053020 202101008 202102009 202102010
202105010 202105011 202109007 202109008 202110034 202110044 202117023
202118022 202124012 202125023 202131012 202135008 202138007 202138008
202140017 202141026 202141027 202144030 202145031 202150020 202150031
202201015

• 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
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202036008 202041007 202041008 202041009 202046010 202047010 202047013
202047014 202049005 202052022 202053019 202053020 202102012 202129016
202135008 202138007 202138008 202138010 202140017 202141024 202141026
202141028 202144028 202144029 202144030 202145029 202150020 202152019
202152020 202152022 202201015 202202017

	• 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 202131012 202141028 202145029	
	• 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 202129017 202131012	
	• Fairs, Trade Shows, Exhibitions, etc. (See also 0512.07-00)	501.36-02
	202031011 202047014 202125022 202127040	
	• Publishing Activities, Radio, Television, etc.	501.36-03
	201204021 201252025 201433020 201526020 201710031 201710033 201835008 202005021 202144028	
	• Fund Raising (See also 0512.06-00)	501.36-04
	201323037 201407020 201416010	
	• Legislative and Political Propaganda Activities	501.38-00
	201415007 201505042 202206013	
	• "Action" Organizations	501.38-01
	201415007 201430014 201505042 201908024 201932017	
	• Electing Expenditure Test	501.38-02
	201239012 201415007 201804005 202206013	
Section 502	Feeder Organizations (Exempt v. Not Exempt)	502.00-00
	201317011 201444043	
Section 503	Requirements for Exemption (Exempt v. Not Exempt)	503.00-00
	201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008 201928015	
	• Future Status of Organizations Denied Exemption	503.03-00
	201209007 201209008 201520013	
Section 504	Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities	504.00-00
	• Denial of Exemption	504.50-00
	201205011 201205013 201217019 201446028 201510059	
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	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
Section 508	Special Rules With Respect to Section 501 (c)(3) Organizations 202119002	508.00-00
	• New Organizations 201446025	508.01-00
	• Governing Instruments 201931011	508.04-00
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	• 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 202126029 202144032	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
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	• Organizations Subject to Tax 201406019	511.01-00
	• Section 501(c)(2) Corporations 201241018	511.02-00

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	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 202133014	
	• Exception, Additions, and Limitations on Unrelated Income 201206018 201425016 201430017 201503018 201644019 202002010	512.01-00
	• <i>Rents and Royalties</i> 202039018 201444043 201644019 201740002	512.01-01
	• <i>Rent v. Ordinary Business Profits</i> 201422027 201849009	512.01-02
	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06) 201329028 201333020 201413012 201613014 201613015 201636042 201636043 201729013 201729014 201730022	512.04-00
	• Advertising (See Also 0501.26-02) 201405029 201837014	512.05-00
	• Fund-Raising Activities (See Also 0501.26-06) 201330043 201330043	512.06-00
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et seq.)</i> 201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027 201833013 201844005	512.09-03
	• Modifications 201409009 201435017 201441018 201503018 201603032 202027003	512.10-00
Section 513	Unrelated v. Not Unrelated Trade or Business	513.00-00
	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 201613014 201613015 201636042 201636043 201729013 201729014 201730022	513.01-00
	• Advertising, etc., Activities 201811016 201837014	513.02-00
	• Sales and Service to Public 201205013 201221024 201428030 202125020	513.04-00
	• Games of Chance 202002010	513.05-00
Section 514	Unrelated Debt-Financed Income	514.00-00
	201418061 201422027 201430017 201434024 201434026 201849009	
	• Rent and Deductions 201740002	514.01-00
	• Definitions--Debt-Financed Property 201221024 201418061 201434024 201434026 201603032 201702002 201703005 201740002	514.06-00
	• Acquisition Indebtedness 201206018 201246040 201740002	514.07-00

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Section 527	Political Organizations 202005020	527.00-00
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	• Revocation of Election 201244005 201327008	528.04-00
	• Definition of Homeowners Association 201204017	528.05-00
Section 529	Qualified State Tuition Programs 201310043 201317017	529.00-00
Section 531	Imposition of Accumulated Earnings Tax (Imposed v. Not Imposed) 201653017	531.00-00
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	• Holding and Investment Companies 201653017	533.02-00
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	• Stock Ownership Requirements 201208025	542.02-00
	• Consolidated Returns 201901002	542.03-00
Section 544	Rules for Determining Stock Ownership 201208025	544.00-00
Section 561	Deduction v. Not a Deduction for Dividends Paid	561.00-00
	• Personal Holding Companies 201901002	561.03-00
	• Dividends-Paid Deduction 201901002	561.07-00
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	• Preferential Dividends 201216031 201304002 201316013 201327006 201444022 201516047 201924003 202051005	562.03-00
Section 565	Consent Dividends 201202014 201336017 201628015 201901002 202136003 202144006	565.00-00
	• General Rule 201316014	565.01-00
	• <i>Making and Filing Consents</i> 201201011	565.01-02
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Section 597	Federal Financial Assistance Provided 201201010	597.00-00

	• 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
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	• By Whom Deductible	611.02-00
	• <i>Economic Interest in Mineral in Place</i> 201520004 201448020 201520004	611.02-04
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	• Gross Income From Property 201710023 201722028	613.02-00
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	• 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 202140003	613A.04-02
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	• Aggregating Non-Operating Mineral Interests 201405002 201746019 201852017 201952004 202044005 202052009 202150005	614.04-00
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	• Recapture on Reaching Producing Stage 201350033	617.03-00
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Section 642	Special Rules for Credits and Deductions 201216045 201343002 201345033 201345034 201803004 201908008	642.00-00
	• 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

Section 643	Definitions Applicable to Subparts A, B, C, and D	643.00-00
	201238004 201245007 202134003 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 202133005	
	• Income Defined 201320009	643.02-00
	• Multiple Trusts 201928004	643.06-00
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus	661.00-00
	201223012 201238004 202134003 202134004 201436043 201928004 201928005 202133005	
	• Amounts Paid, Credited, or Required to Be Distributed 201651013 201747005	661.01-00
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	201223012 202134004 201436043 201519012 201928004	
Section 663	Special Rules Applicable to Sections 661 and 662	663.00-00
	201710003 201928010 202007002 202012001 202044010	
	• 65-Day Rule 201245008 201709010 201801011 202012001	663.04-00
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	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 202145026	664.03-02
	• Valuation 201325018 201325019 201325020 201325021	664.04-00

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	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	
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	• 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	
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	201507008 201908005	
	• Power Exercisable Only by Will	674.01-00
	201326011	
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	201235006 201507008	
	• General Powers of Administration	675.04-00
	201216034	
Section 677	Income for Benefit of Grantor	677.00-00
	201326011 201507008	
Section 678	Person Other Than Grantor Treated as Substantial Owner	678.00-00
	202022002	
	• Power to Vest Corpus or Income in Self	678.01-00
	201633021	

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	• Includibility of Item as Income in Respect of Decedent Generally 201438014 201611002 201909003	691.01-00
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	• Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2 201917007	701.01-00
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	• Partner's Income v. Partnership Income 201421016	702.05-00
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	• Partnership Agreement 201517006 201537002 201537003	704.01-00
	• <i>Section 704(c) Considerations</i> 201216019 201421001 201505001 201537002 201537003 201710007 201710008 201747001	704.01-04
	• Limitation on Allowance of Losses 201606027	704.06-00
Section 705	Determination of Basis of Partner's Interest 201421016	705.00-00
Section 706	Taxable Years of Partner and Partnership 201319021	706.00-00
	• Closing of Partnership Taxable Year 201806005	706.05-00
Section 707	Transactions Between Partner and Partnership 201613001 201613002 201613003 201714028	707.00-00
	• Not in Capacity as Partner 201324013	707.01-00
	• Sales or Exchanges With Respect to Controlled Partnership 201737011	707.02-00
	• <i>Losses Disallowed</i> 201343021	707.02-01
Section 708	Continuation of Partnership 201315026 201605004 201619001 201643016 201643017 201643018 201643019 201745005	708.00-00
	• Termination 201244004 201326007 201528007 201619001 201643016 201643017 201643018 201643019 201723008 201723009	708.01-00
	• Merger, Conversion or Consolidation 201619001 201643016 201643017 201643018 201643019 201929019	708.02-00
	• Division 201619001 201643016 201643017 201643018 201643019	708.03-00
Section 721	Nonrecognition of Gain or Loss on Contributions 201308019 201326014 201308019 201422004 201511020 201547003 201633028 201710007 201710008 201810005 202016013	721.00-00

	• Transfer of Intangibles 202047006	721.03-00
	• Gain Includible by Non U.S. Person 202047006	721.04-00
Section 731	Extent of Recognition of Gain or Loss on Distribution 201314004 201421001 201421016 201511020 201537002 201537003	731.00-00
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Section 734	Optional Adjustment to Basis of Undistributed Partnership Property 201521012	734.00-00
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Section 743	Optional Adjustments to Basis of Partnership Property 201726012	743.00-00
	• Adjustments to Basis 201929019	743.02-00
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	• 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
Section 754	Manner of Electing Optional Adjustment to Basis of Partnership Property 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 202129004 202130006 202130009 202135007 202138006	754.00-00

	• Timeliness of Election	754.02-00
	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 202129004 202130009 202138006 202143006 202143007 202144016 202144017 202144018 202144019 202144020 202144021 202144022 202144023 202144024	
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	201747001	
	• Partnership	761.01-00
	201235015 201323015 201329003	
	• <i>Organizations Treated as a Partnership</i>	761.01-01
	201329003	
	• Partner	761.02-00
	201411035	
	• Partnership Agreement	761.03-00
	201517006	
	• Distributions of Partnership Interests Treated as Exchanges	761.05-00
	201929019	
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	201845020	
Section 805	General Deductions	805.00-00
	201845020	
Section 806	Small Life Insurance Company Deduction	806.00-00
	201412001	
Section 807	Rules for Certain Reserves	807.00-00
	201312031 201746022	
	• Adjustments for Increase or Decrease	807.01-00
	201845020	
	• Method of Computing Reserves for Purposes of Computing Income	807.03-00
	201312031 201939003	
	• <i>Amount of Reserve</i>	807.03-01
	201844009	
	• <i>Applicable Federal Interest Rate/Prevailing State Assumed Interest Rate</i>	807.03-03
	201640008 201645010 201939003	
	• <i>Prevailing Commissioners' Standard Tables</i>	807.03-04
	201230009	
	• Special Rules for Computing Reserve	807.04-00

	• <i>Contracts Issued by Foreign Branches of Domestic Life Insurance Companies</i> 201746022	807.04-03
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	• Treatment Nondiversified Contracts	817.08-00
	• <i>Look-Through Diversification</i> 201540004	817.08-04
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	• Alternative Tax Small Companies 201433012 201744009 201845024 201950003 202040004 202102008	831.02-00
	• Whether Company Qualifies as Insurance Company 201219009 201219010 201219011 201224018 201351006 201419007	831.03-00
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	• Underwriting Income 202019001	832.04-00
	• Premiums Earned 201235011 201536024	832.05-00
	• Losses Incurred 201429007 201642034	832.06-00
	• <i>Salvage and Reinsurance Recoverable</i> 201515017	832.06-01
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	• Organizations Subject to Sec. 833 201642026	833.03-00

	• <i>Existing Blue Cross or Blue Shield Organizations</i> 201642026	833.03-01
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	• Election to be Regulated Investment Company 202021020 201521014 202022003 202124006	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
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	• General Rule 201244003	855.01-00

Section 856

Definition of Real Estate Investment Trust

856.00-00

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
 202123002 202128006 202129005 202142005 202144006 202144011 202144012
 202148004 202148005 202149005 202205003 202205004 202205005 202205006
 202205007 202205008 202205009 202205010 202205011 202205012 202205013
202206001 202206002 202206003 202206004 202206005

• Income Requirements

856.01-00

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 202132002 202133003 202150014 202205001

• 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

• Rents From Real Property

856.04-00

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 202132002 202133003
 202150014 202205001

• Interest

856.05-00

• *Not Dependent on Profit*

856.05-01

202205001

• Treatment of Wholly Owned Subsidiaries

856.07-00

201210021 201214002 201232011 201311009 201345021 201424016 201426017
 201432011 201433001 201452013 201511019 201516018 201521015 201527016
 201530005 201532006 201533005 201533006 201539007 201539008 201550025
 201552009 201614022 201615007 201628020 201628021 201638010 201638021
 201640002 201652005 201653016 201710012 201722017 201723012 201726011
 201736008 201738004 201748006 201751013 201802006 201811010 201815014
 201844007 201844008 201920004 201920011 201926005 201952003

Section 857

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857.00-00

201315004 201340004 201346005 201609004 202024003

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	• Claim Required for Dividend Deduction 201727004	860.06-00
	• Suspension of Statute of Limitations 201727004	860.07-00
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	• Compensation for Labor or Services 201438027	861.04-00
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	• <i>Apportionment</i> 201614031	861.08-02
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	• <i>Apportionment Rules -- Corporations</i> 201423001 201718034	861.09-05
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	• <i>Fair Market Value Method</i> 201320017 201701018 201335008 201423001 201505036 201638012 201702036 201718034 201718035 201744014 201744015 201744016	861.09-07
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	• <i>Miscellaneous</i> 201336018	861.12-04
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	• <i>Post-1986 Foreign Income Taxes</i> 201441015 201444039	902.01-02
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	201429026	
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	201313023 201538016 201620006 201729001	
	• Election 201507013 201507016 201539018 201620006 201650006	911.11-00
	• <i>Timely filed returns</i> 201507013 201507016 201539018 201650006	911.11-01
	• <i>Reelection</i> 201231006 201308023 201308023 201344007 201347016 201429015 201433002 201444023 201504002 201509027 201511017 201517004 201538016 201620006 201743014 201909006 202122001	911.11-03
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	201436047 202142009	
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	201240019	
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	201407010 201503009 201504006 201504008 201637005	
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 201303005 201612007 202021019 202134017 201351010 201451012 201537009 201539006 201611001 201722003 201730007 201744009 201807007 201845024 201845025 201905003 201950003 202037005 202040004 202051007 202102008	953.06-00
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	201235007	

	• Foreign Personal Holding Company Income 201201016 201228020 201407010 201503009 201504006 201504008 201637005 201644008 201644009 201644010 201648015 201648016 201718020 201739009	954.02-00
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	• <i>Commodities Transactions</i> 201330006 201330006	954.02-06
	• <i>Nonfunctional Currency Transactions</i> 201226011 201241002	954.02-07
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	• Remittances (Definition) 201321007	987.03-00
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	• Hedging Transactions 201728003 201816009 202152012	988.05-00
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	• Election	992.02-00
	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 202126021	
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	201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012 201238004 201243004 201243006 201245007 201308016 201319018 201320009 201326014 202134003 202134004 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 202133005 202146001 202203009	
	• Amount Realized	1001.02-00
	201221004 201525010 201730012 201730017 201730018 201730019	
	• <i>Property Differing Materially</i>	1001.02-07
	201443004 201516022 201516023	
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	201418007 201845020	
	• Allocation of Basis	1011.01-00
	201709001	
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	201617002	
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	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	

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	201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003 202134004 201418007 201419001 201426016 201436043 201525001 201604001 201702005 201702006 201709020 201722007 202133005	
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	201234018 201242003 201302009 201313024 201411036 201416006 201648013 201706009 201834010 201944006 202053007 202124008	
	• Property Held For Productive Use or Investment	1031.01-00
	201601011 201605017	
	• Like Kind Property	1031.02-00
	201216007 201238027 201531009 201532021 201706009 201850014 202124008	
	• Deferred Exchanges	1031.05-00
	201238027 201242003 201252018 201308020 201308020 201332010 201416006 201437012 201648013	
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	201252018 201332010	
	• Exchanges Not Solely In Kind	1031.07-00
	201325011 201648013	
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	202001016 201609003 201636034 201702034 201816008 201821012 201924017 201925011 201925012 202042002 202042003 202125006	
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	201609003 201636034 201702034 201816008 202125006 202125007	
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	• 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
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Definitions

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• *Shareholder Not an Individual or Permitted Trust or Estate* 1361.01-02
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• *Non-Resident Alien as Shareholder* 1361.01-03
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• *More than One Class of Stock* 1361.01-04
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• *Ineligible Corporation* 1361.01-05
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• *Certain Trusts Permitted as Shareholders* 1361.03-00
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• *Grantor Trusts* 1361.03-01
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• *Qualified Subchapter S Trusts* 1361.03-02
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• *Qualified Subchapter S Subsidiary* 1361.05-00
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Election by Small Business Corporation

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• *Late Elections*

1362.01-03

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• *Termination of Election*

1362.02-00

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1362.02-02

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• Inadvertent Terminations

1362.04-00

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201742003 201742015 201742016 201743001 201743006 201743012 201743015

201744013 201745008 201745009 201745010 201745011 201747004 201748003
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201805009 201805010 201810003 201811001 201811005 201813001 201813002
201813003 201813007 201813008 201813009 201813010 201813011 201813012
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201825018 201827010 201830004 201830007 201830008 201831005 201832004
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202150002 202152001 202152005 202203004 202204001 202205014

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• Investment Adjustment 201213013 201214012 201339001 201411007 201430002 201550028 201641019 201921003 201936004	1502.32-00	
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• Taxable Year of Members of Group	1502.76-00
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• <i>Income Allocation</i>	1502.76-01
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• Common Parent Agent for Subsidiaries	1502.77-00
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• Separate Return Years	1502.79-00
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201208034 201402001 202145025	
• Stock Transactions	1502.94-00
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	201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012 201815008 201927002	
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	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 202152006	
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	201612005 201612009 201612010 201618006 201632001 201632003 201632005 201632014 201632017 201632018 201701008 202134001 202134014 202134015 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 202152011	
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	201808001 201808002 201808003	
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	201216013 201216037 201236002 201431017 201441001 201451025 201503003 201719014 201815001 201820010 201825013 201926013 201938002 202019015	
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	201224019 201230023 201418011 201633001 201652017 201743013 201812004 201814004 201908018	

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	• Retention of Possession or Enjoyment of Right to Income From Property 201735005 201947001 201947002 201947003 201947004 201947005 201947006	2036.01-00
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	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	
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	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 202152006	
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	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	
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	201425007 202120003	
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	201528014 201536010 201603004 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006 202146001	
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	201216045 201236022 201316004 201450003 201702004 201803003 201845014 201850009 201930017 201933007	
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	201243004 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018 201830001 201845014 201850008 201923004 201937011 201943010 201946009	

	• Terminable Interests 201731006 201450002 201624015 201717001 201751005 201850010 201937011	2056.01-00
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Section 2501

Imposition of Gift Tax (Imposed v. Not Imposed)

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201516008 201516020 201516022 201516023 201519012 201525001 201528024
201530008 201530009 201530010 201530011 201530012 201530013 201531003
201531004 201531005 201531006 201531007 201532008 201532009 201532010
201532011 201532012 201532013 201543006 201550005 201550006 201550007
201550008 201550009 201550010 201550011 201550012 201604001 201613007
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201653009 201702006 201709020 201718003 201718004 201718005 201718006
201718007 201718008 201718009 201718010 201718012 201722007 201723002
201723003 201729009 201732029 201735005 201742006 201744006 201744007
201744008 201751001 201751002 201751003 201808001 201808002 201808003
201812001 201812002 201812005 201814001 201814002 201814005 201817012
201817013 201817014 201817016 201818005 201825003 201832005 201832006
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201838007 201843005 201843006 201843007 201843008 201845006 201845029
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201850006 201852009 201852014 201908003 201908004 201908005 201908006
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201925010 201941008 201941009 201941010 201941011 201941012 201941013
201941014 201941015 201941016 201941017 201941018 201941019 201941020
201941021 201941022 201941023 202014006 202014008 202014009 202014010
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202015011 202015012 202015013 202017001 202017002 202017003 202017004
202017005 202017006 202017011 202017012 202017013 202017014 202017018
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202146001

• Gift v. Not a Gift

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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
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202116003 202116004

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	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 202146001	
	• Gifts Indirectly Made 201208026 201442053	2511.04-00
	• Gift of Remainder 201407009 201440007 201845002	2511.11-00
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	201240003 201240004 201523003 201644002 201724007 201811002 201811003	

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	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 202152006	
	• Power Created on or Before October 21, 1942	2514.01-00
	201707003 201707004 201707005	
	• Power Created After October 21, 1942	2514.02-00
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	• Definition of General Power of Appointment	2514.03-00
	201634016 201634017 201634016 201634017 202006002 202006003 202006004 202006005 202006006 202007010 202020008 202020009 202020010	
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	• <i>Acceptance of Benefits</i>	2518.01-02
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	• <i>Joint Property</i>	2518.01-03
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201204001 201204002 201204003 201204004 201204005 201208005 201209003
201216010 201218001 201218002 201218003 201223012 201233008 201234016
201243001 201245007 201246004 201314017 201320009 201634016 201634017
202134003 202134004 201341005 201345005 201406008 201418001 201434019
201434020 201438016 201442042 201442043 201442044 201442045 201442046
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201521004 201525001 201527011 201528029 201530008 201530009 201530010
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202017012 202017013 202017014 202020008 202020009 202020010 202108001
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• Effective Dates 2601.01-00
201928004 201932001 202116002 202116003 202116004

• Exceptions 2601.03-00
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• Irrevocable Trusts 2601.03-01
201205001 201207001 201208003 201208004 201208006 201208031 201209001
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201418032 201432005 201433006 201434004 201434005 201436003 201528024
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201706002 201707007 201707008 201735009

• Additions to Irrevocable Trusts 2601.03-05
201342001 202120003

• Terminations of Interest in and Distributions From Trusts 2601.03-06
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• 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

	<ul style="list-style-type: none"> • <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 	
	<ul style="list-style-type: none"> • <i>Amendments to Wills or Revocable Trusts</i> 2601.04-03 201316004 201947001 201947002 201947003 201947004 201947005 201947006 	
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	201731006 201731010 202001002 202001003 202134005 202134006 202134007	
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	201622005 201622006 201622013 201626020 201628007 201628018 201635005	
	201636020 201636022 201638017 201638020 201639002 201639003 201640013	
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	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	
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	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	
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	202007013 202017009 202017010 202019011 202107001 202107002 202117002	
	202117003 202120001 202133006 202133007 202133008 202145014 202148002	
	202148003 202205019	
	<ul style="list-style-type: none"> • <i>Time and Manner of Allocation</i> 2632.01-00 201252003 201252004 201314018 201316001 201316002 201320004 201633006 201633015 201929003 201929004 201929005 201929006 	
	<ul style="list-style-type: none"> • <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 	

	• Allocation of Unused GST Exemption 201731006 201340014 201447013 201624015 201937011 202116006 202202007	2632.03-00
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	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 202134005 202134006 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 202133006 202133007 202133008 202145014 202148002 202148003	
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	201243001 201731006 201523003 201526004 201526005 201636022 201642004 201724007 201829005 201937011 202152006	
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	201352001 201352002 201352003	
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	201243004 201246020 201322031 201731006 201447008 201447014 201624015 201750014 201907002 201937011 201943007 202202007	
	• Separate Shares 201516036 201825023 201845007	2654.03-00

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	201214023 201251016 201302031 201634023 201411020 201527040 201528004 201634023 201706010 201710027 201927018 202102004	
	• Wages 201201003 201216038 201311022 201414019 201551006 201605015 201611007 201635004 201947010 202043003 202043004 202043005	3121.01-00
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• Section 42; Low-Income Housing Credit 9100.01-00
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• Section 59(e) 9100.02-00
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• R and D Expenditures 9100.02-03
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• ITC Expenditures 9100.02-04
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• Development Expenditures 9100.02-05
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• Section 146; Volume Cap 9100.03-00
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• Section 168; MACRS 9100.04-00
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• Section 266; Carrying Charges 9100.05-00
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• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 201429016 201435002 201437005 201530017 202135002 202135003 202137001	9100.07-00
• Section 367; Foreign Corporations 201725012	9100.08-00
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• Section 472; LIFO Election 201208033 201232012 201232013 201233005 201317006 201333001 201342009 201405006 201448017 201610014 201801002 201830009 201850017 202014014	9100.11-00
• Section 663; Special Rules Applicable to Sections 661 and 662 201245008 201348008 202012001	9100.12-00

<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 	9100.15-00
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<ul style="list-style-type: none"> • Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 	9100.21-00
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• Other

9100.22-00

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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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