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Section 6110 Index

Written
Determinations
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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.

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

Department of the Treasury
Internal Revenue Service

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	201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201731008 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019 201505012 201506008 201511015 201641011 201746022 201810005 201820016 201822008 201835001 202048003 202125001 202309002 202426005	
	• Control v. No Control by Transferor	351.01-00
	201224006 201242007 201306006 201326014 201333007 201506008 201601001 201818010	
	• Series of Transactions	351.02-00
	201212001 201506008 201531014	
	• "Property" Defined	351.05-00
	201506008 201552026	
	• Constructive Exchange	351.11-00
	201350001	
	• Section 351 v. Section 304 (See Also 0304.01-01)	351.12-00
	201228034	
	• Investment Company Exception	351.13-00
	201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020 201810005 202016013	

	• Non-Qualified Preferred Stock 201716045	351.14-00
	• Exceptions 201552026	351.15-00
Section 354	Exchanges of Stock and Securities in Certain Reorganizations 202050014 202309002	354.00-00
	• Exchange v. Liquidation 201423010	354.01-00
	• Substantially All of the Assets 201731008 202050014	354.05-00
Section 355	Distribution of Stock and Securities of a Controlled Corporation 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 202218001 202218002 202220003 202223004 202224012 202225006 202227008 202231004 202231013 202235002 202236007 202243003 202244009 202246008 202248008 202304005 202304007 202305010 202322006 202322015 202328019 202330002 202332001 202339007 202340015 202343025 202344013 202345008 202347011 202349009 202350010 202351009 202404005 202419016 202421003 202421007 202425001 202429015 202438002 202441010 202443015 202445011	355.00-00

<ul style="list-style-type: none"> • Spin-Off 	355.01-00
<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 202208012 202209002 202210012 202224002 202224012 202225006 202227008 202231004 202231013 202236007 202244008 202244009 202246005 202246008 202248008 202249011 202249014 202304005 202304007 202305010 202310007 202311005 202322006 202328019 202330002 202332001 202339007 202340015 202343025 202344013 202345008 202347004 202349009 202350010 202351007 202351009 202404005 202421003 202421007 202424004 202429015 202438002 202441010</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 202211009 202218002 202220003 202224002 202231013 202235002 202243003 202244009 202304005 202309013 202332001 202343025 202345008 202429015 202433001 202441010</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 202340015</p>	
<ul style="list-style-type: none"> • Five-Year Requirement 	355.03-01
<p>201251006 201528016 201624004 201633009 201643008 201706005 202009002 202150004</p>	

	• Business Purpose 201308017 201308018 201308017 201308018 201730010	355.04-00
	• Control 201437013 201527003 201818010 202218002	355.05-00
	• <i>Distribution of Control</i> 201731004 201437013 201605016 201703012 201945022 202218002 202248008	355.05-01
	• 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 202224002	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) 202244008 202246005	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 202218002	358.00-00
	• Allocation of Basis 201411006 201437007 202218002 202244008 202246005	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 202220003 202224012 202231004 202231013 202244009 202304005 202322006 202330002 202332001 202339007 202344013 202350010 202421003 202424004 202429015 202441010	361.00-00
	• Exchanges Not Solely in Kind 201423010 201440014 201910004	361.01-00

	• Distributions	361.02-00
	201607003 201627001 201827006 201839006 201925004 201949014 202019016 202151004 202231004 202244008 202244009 202246005 202332001 202350010 202429015	
	• <i>Distributions of Appreciated Property</i>	361.02-01
	201721014	
	• <i>Certain Transfers to Creditors</i>	361.02-02
	201228033 201731004 201409003 201511001 201537004 201601001 201627001 201703012 201721002 201802007 201833011 201839006 201851005 201852015 201925004 202019016 202022004 202050014 202051009 202139006 202231004 202244009 202322006 202330002 202332001 202350010	
Section 362	Basis to Corporations	362.00-00
	201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028 201839013 202050010 202051009 202203010 202430006	
	• Property Acquired in Reorganizations and Transfers by Controlling Stock- holders	362.01-00
	201701005 201418013 201418041 201418042 201505028 201521011 201545013 201736001 201832011 201832012 202244008 202246005	
Section 367	Foreign Corporations	367.00-00
	201348011 201432002 201639014 201746022 201935004 201936004 202107010 202107011 202334014 202335001	
	• 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 202335001 202447013	
	• 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

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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 202220003 202225006 202227008 202231004
202235002 202236007 202243003 202244009 202246008 202248008 202304005
202304007 202309002 202322006 202328019 202330002 202330006 202332001
202334014 202340015 202343025 202344013 202345008 202349009 202350010
202351009 202421003 202424004 202429015 202441010

• *Statutory Merger or Consolidation (Type "A")* 368.01-00
201213001 201213019 201213021 201228033 201232033 201252002 201252014
201312017 201314008 201314028 201326006 201333007 201350007 201404002
201423010 201436034 201438009 201505012 201535007 201625012 201625013
201820002 201918015 202145020 202441010

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

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

• *Liquidation Distribution* 368.02-02
201418039 201418046

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

• *Substantially All the Property* 368.03-01
201247009 201731008

<ul style="list-style-type: none"> • Assets for Control of Transferee (Type "D") 	368.04-00
201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014 201238018 201240013 201240016 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 202208012 202211009 202220003 202223004 202224002 202224012 202225006 202227008 202231004 202231013 202235002 202236007 202243003 202244008 202244009 202246008 202249011 202249014 202304005 202304007 202310007 202311005 202322006 202330002 202332001 202339007 202340015 202343025 202344013 202345008 202349009 202350010 202351007 202351009 202404005 202419016 202421003 202425001 202429015 202438002 202441010 202445011	
<ul style="list-style-type: none"> • Recapitalization (Type "E") 	368.05-00
201308001 201315009 201315020 201315021 201308001 201424010 201835001 202429001 202429002	
<ul style="list-style-type: none"> • Change in Identity, etc. (Type "F") 	368.06-00
201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008 201511020 201611015 201635001 201638004 201737010 201746022 202031002 202102007 202107010 202107011 202334014 202339009 202426005 202429001 202429002 202433002	
<ul style="list-style-type: none"> • Continuity of Interest Rule 	368.08-00
201214013 201224006 201247009	
<ul style="list-style-type: none"> • <i>Proprietary Interest Continuity</i> 	368.08-02
202050014	
<ul style="list-style-type: none"> • <i>Related party Acquisitions</i> 	368.08-03
201214013	
<ul style="list-style-type: none"> • <i>Following a Qualified Stock Purchase Under Section 338</i> 	368.08-05
201918015	
<ul style="list-style-type: none"> • <i>Business Enterprise Continuity</i> 	368.08-06
201247009 201314028 201413003 201644018 201918015 202145025	
<ul style="list-style-type: none"> • <i>Historic Business Assets</i> 	368.08-07
201224006	
<ul style="list-style-type: none"> • <i>Transfers to Controlled Corporations</i> 	368.08-08
201214013 201224006 201234009 201240016 201424007 201625012 201625013	

	• Plan of Reorganization 201411002 201626002 201627001 202128001 202305010	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 202342007	
	• <i>Election Out</i>	382.12-13
	201519004 201949017 202235001 202342007	
	• <i>Controlled Groups</i>	382.12-16
	201232016 201232017 202021010 201335012 201421011 201421012 201421013 201443009	
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	201806005	
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	385.00-00
	• Debt v. Equity	385.01-00
	201230008 201323021	
	• New Financial Products	385.03-00
	201209006 201226026	
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan	401.00-00
	201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003 201750004 201837004 201923016 202035010 202042012 202044001 202114010 202114011 202114012 202125007 202202012 202202013 202240018 202305001 202417010 202443017	
	• 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
	201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028 201840007 201909003 202035010 202140011	
	• <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 202305001 202434004 202443017	401.27-00
	• Cash or Deferred Arrangements 201417025 201527042 201532036 201601012 201722014 201833012 202023001 202126001 202304001 202408002 202434006	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 202218028 202304001	
	• 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 202210004	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 202423009	402.08-00
	• <i>Rollover Lump Sums</i> 202019008	402.08-01
	• <i>Reorganization Payments</i> 201535025	402.08-03
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	• <i>Cost Sharing Agreements</i> 202118013	482.11-08
Section 483	Interest on Certain Deferred Payments	483.00-00
	• Payments to Which Section Applies	483.02-00
	• <i>Indefinite as to Time, Liability, or Amount (Contingent)</i> 201451003	483.02-01
Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)	501.00-00
	201204019 201210044 201216040 201217018 201217019 201218041 201219024 201219025 201221023 201224033 201224036 201229001 201229010 201230025 201232036 201233017 201234030 201236032 201242014 201242015 201242017 201244021 201245021 201303017 201305013 201311028 201311029 201313034 201317011 201319031 201322041 201323024 201325017 201701021 201731016 202021026 201333014 201335014 201338052 201340020 201347022 201350044 201407014 201410035 201411037 201415008 201415010 201417017 201419015 201424024 201429027 201431032 201433016 201433017 201433020 201434022 201434023 201451030 201451033 201505040 201505041 201505042 201507026 201517008 201614040 201620011 201641025 201652029 201710035 201710036 201718036 201720010 201733015 201744020 201822029 201827013 201827014 201832013 201832015 201835009 201838008 201841007 201841008 201847011 201904008 201917008 201918018 201918019 201925017 201928016 201931012 201932016 201935013 201940010 201940011 201941030 201942011 201944015 201947020 202004012 202005022 202009025 202009028 202014017 202014022 202015019 202015022 202015025 202015027 202016025 202016028 202017026 202022006 202022007 202031010 202032007 202032008 202033006 202034012 202036008 202041007 202041009 202044011 202046010 202047009 202047010 202047012 202047014 202049005 202052040 202102009 202102010 202102011 202102012 202102013 202105008 202105009 202105011 202107012 202109007 202109008 202110044 202113009 202114023 202117014 202117023 202119002 202122011 202122012 202124009 202124010 202124011 202124012 202124013 202126024 202129015 202129016 202138008 202141024 202141025 202145028 202145031 202150020 202152019 202152022 202213011 202217008 202218025 202218026 202221009 202222007 202223016 202224015 202227010 202231015 202232017 202232020 202232021 202232022 202232023 202233019 202234007 202235012 202237011 202237019 202240028 202242009 202242012 202242015 202242016 202242023 202243019 202244020 202244021 202245009 202247015 202247016 202302017 202305015 202306011 202309017 202310013 202315011 202316009 202316011 202321016 202323011 202326008 202327019 202331003 202331004 202332018 202339039 202343037 202346030 202347002 202352021 202402012 202405008 202405009 202408009 202411012 202414005 202414008 202416014 202416015 202421010 202422012 202422013 202422014 202424022 202429021 202431012 202431014 202433014 202434014 202442010 202443020 202443023 202443025	
	• Instrumentalities of U.S. 201749019 201503016 201503019 201509039 202340020 202344017 202413013 202419025	501.01-00
	• Title-Holding Company 201309014 202001027 201552033 201617011 202101005 202221008	501.02-00

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

501.03-00

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202444012 202446012 202446013 **202447017**

• *Employee Benefit Organization (See Also 0501.09-00)* 501.03-01
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• *Foundations* 501.03-02
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• *Trusts* 501.03-03
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202446012

• *Unincorporated Associations* 501.03-04
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• *Corporations* 501.03-05
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• <i>Civil Rights Groups</i> 201217021 201701023 201640019	501.03-07
• <i>Educational Organizations</i> 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 202222007 202224013 202235012 202304014 202322019 202426015	501.03-08
• <i>Fraternal Beneficiary Societies; Secret Societies (See Also 0501.08-00)</i> 201951012	501.03-09
• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 201210041 201317012 201328035 201445015 201451037 201702002 201703005 201744019 202004012	501.03-11
• <i>Libraries, Museums, etc.</i> 201221024 201517011	501.03-13
• <i>Literary Organizations</i> 201433020	501.03-14
• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201215011 201322041 201335024 201438032 202429017	501.03-15
• <i>Political Action Organizations</i> 201712015 202005020	501.03-17
• <i>Prevention of Cruelty Groups</i> 201337017 201831013 202404008	501.03-18
• <i>Public Recreation Facilities and Athletic Organizations</i> 201204020 201340021 201343028 201619010 201918018 202131011 202140017 202144030 202152019 202152022 202328021 202349013 202351016	501.03-19
• <i>Religious Organizations</i> 201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022 201904008 202007019 202138010	501.03-20
• <i>Research Organizations</i> 201701022 202129017	501.03-21
• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201634025 201415003 201423030 201432037 201652029 202207010 202409019	501.03-22
• <i>Scientific Organizations</i> 201311030 201313032 201701022 201717048 201818018 202126024	501.03-24
• <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201632022 201340021 201415007 201451036 201505042 201716048 202004015	501.03-25
• <i>State Instrumentalities</i> 201411018	501.03-26

• *Organizational and Operational Tests*

501.03-30

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• *Limitation of Beneficiaries*

501.03-31

201923026 201931011 202011008 202014015 202014016 202034011 202241007

• *Cooperative Hospital Service Organizations*

501.03-32

201218016 201433018

• *Lessening the Burdens of Government*

501.03-33

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<ul style="list-style-type: none"> • Civic Leagues and Social Welfare Groups (See Also 0501.03-25) 	501.04-00
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<ul style="list-style-type: none"> • Local Associations of Employees 	501.04-01
<p>201321033 201321035 201321036 201321038 201323027 201323032 201443020 201736026 201810010</p>	
<ul style="list-style-type: none"> • Prepaid Medical Care Association (See Also 0501.03-10) 	501.04-02
<p>201406019 201451033 202101007 202331004</p>	
<ul style="list-style-type: none"> • Political Activities Organizations 	501.04-03
<p>201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403020 201424028 201449002 201552032 201615014 201951013 202022009 202120016</p>	
<ul style="list-style-type: none"> • Community 	501.04-06
<p>201338053 201941028 202023008 202047014 202226014 202227012 202230013 202237011 202323013 202336028 202344018 202414009</p>	
<ul style="list-style-type: none"> • Homeowners Association 	501.04-07
<p>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 202226014 202227012 202230013 202321015 202323013 202414009 202434013</p>	
<ul style="list-style-type: none"> • Labor Organizations 	501.05-00
<p>201217022 201311031 201646007 201824014 201951011 202345010 202350014 202350016</p>	
<ul style="list-style-type: none"> • Agriculture and Horticulture Organizations 	501.05-01
<p>201205011 201205015 201233018 201327015 201508011 201640024 201716049 201729021 201746027 201849012 201905005 202005022 202339038 202345010 202405015 202420029 202443018</p>	

• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 501.06-00

201205014 201205015 201213032 201215014 201218018 201231013 201237021
201246039 201321026 201329023 201329024 201646005 201701019 201731015
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201633036 201633037 201639016 201649017 201702044 201715003 201717045
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201931010 201931013 201940009 201941025 201944014 201945028 201951010
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202319017 202333006 202346030 202420028 202422011 202429016 202429022
202447016

• *Performance of Particular Services for Members* 501.06-01

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 202213010 202214015 202221016
202224014 202232020 202232021 202232022 202232023 202237012 202346030
202405010 202420028 202429016

• *Conduct of Business for Profit* 501.06-02

201327015 201810011 201814011 202018008 202117016 202122016 202221016

• *Professional Associations (See Also 0501.03-11)* 501.06-03

201217022 201347022 201621017 201746028

<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 202213011 202216021 202216022 202221012 202221015 202226012 202226015 202226019 202227010 202230010 202230012 202230014 202233015 202237013 202237014 202237015 202237018 202238012 202238013 202238015 202238016 202239016 202239019 202240021 202240023 202240024 202240025 202242013 202242019 202242022 202243010 202243012 202243014 202243015 202243016 202243018 202244014 202244015 202244022 202245007 202245008 202246012 202246014 202246016 202248015 202249017 202302016 202303013 202304010 202304011 202304013 202305013 202306014 202310012 202317023 202318022 202318023 202319019 202319024 202321014 202323009 202323012 202323014 202326021 202327016 202327017 202343038 202402013 202403014 202403017 202422014 202437008 202442008</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 202319022</p>	
<ul style="list-style-type: none"> • Distribution of Assets 	501.07-02
<p>201204018 201213034 201213035 201515035 202226016</p>	
<ul style="list-style-type: none"> • Leases or Sales of Club Property 	501.07-03
<p>201204018 201302043 201306027 201315030 201629009 202201014 202227010 202343038 202422014</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 202227010 202242013 202401018 202422014</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 202239015 202332017</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 202236004</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"> • <i>Geographic Locale</i> 201221030 201330039 201330039 201415008 	501.09-02
<ul style="list-style-type: none"> • <i>Inurement</i> 201321040 201634029 201351026 201605015 201625004 201625018 201734009 201833013 	501.09-03
<ul style="list-style-type: none"> • <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014 201835011 202236004 	501.09-04
<ul style="list-style-type: none"> • Domestic Fraternal Societies, Orders, and Associations 201240026 201340022 201620014 201721021 201805015 202133015 202222006 202316012 202319021 	501.10-00
<ul style="list-style-type: none"> • Local Benevolent Life Insurance Associations, etc. 201247019 201431031 201814012 202232017 	501.12-00
<ul style="list-style-type: none"> • <i>Mutual Ditch or Irrigation Companies</i> 201246038 	501.12-01
<ul style="list-style-type: none"> • <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031 	501.12-02
<ul style="list-style-type: none"> • <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028 	501.12-03
<ul style="list-style-type: none"> • Cemetery Companies 201409009 201428011 201428029 201605019 202419017 	501.13-00
<ul style="list-style-type: none"> • Credit Unions 201416009 201447039 	501.14-00
<ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> • Organized to Finance Crop Operations 201333014 	501.16-00
<ul style="list-style-type: none"> • Supplemental Unemployment Benefit Trusts 201406018 201411041 	501.17-00
<ul style="list-style-type: none"> • Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015 202052016 202149011 202221010 	501.19-00
<ul style="list-style-type: none"> • Section 501(c)(25) Organizations 202226017 	501.25-00
<ul style="list-style-type: none"> • Religious and Apostolic Organizations 201310047 	501.26-00
<ul style="list-style-type: none"> • Cooperative Hospital Service Organizations 201218016 	501.27-00
<ul style="list-style-type: none"> • Dedication of Assets to an Exempt Organization 201706019 201841007 201841008 201904016 201940010 201941030 201942011 	501.29-00
<ul style="list-style-type: none"> • Control of Corporation 201224031 201224034 201247017 201428029 201433017 201839015 202020024 202101008 	501.30-00
<ul style="list-style-type: none"> • <i>Closely Controlled Organizations</i> 201306026 	501.30-01

<ul style="list-style-type: none"> • <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047 	501.30-02
<ul style="list-style-type: none"> • <i>Proof of Exemption</i> 201235023 201701020 201649016 201710035 201710036 201835012 202032008 202114023 202313008 202313009 	501.31-00
<ul style="list-style-type: none"> • <i>Domestic Fraternal Societies</i> 201404012 	501.31-01
<ul style="list-style-type: none"> • <i>Income Inures v. does Not Inure to Private Individual</i> 201202038 201202039 201203024 201203025 201204019 201204021 201205010 201205012 201209011 201209012 201209013 201210042 201211025 201211026 201213030 201213031 201215012 201215013 201217019 201218021 201219028 201219032 201226029 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234030 201241011 201242015 201244021 201247018 201250025 201250027 201250029 201252024 201252026 201302040 201302041 201303017 201303019 201303020 201305011 201305012 201305013 201307014 201308032 201310046 201310049 201311029 201311030 201311033 201313032 201314045 201314048 201314049 201315029 201323028 201323035 201326019 201330037 201330043 201701021 201911008 202039019 201308032 201330037 201330043 201337017 201350047 201403018 201410035 201411038 201411039 201417017 201419019 201424024 201428022 201428026 201428027 201433019 201433020 201443021 201443022 201451043 201451045 201502017 201504017 201511026 201514011 201515037 201519033 201519034 201519035 201529012 201533014 201545028 201545029 201548021 201548025 201604018 201614038 201617011 201620011 201631014 201636046 201637017 201714031 201729023 201740023 201746027 201808019 201831013 201831014 201832019 201843013 201907008 201918020 202016022 202016026 202022005 202044011 202110034 202113008 202113009 202118022 202122017 202309016 202342018 202429016 202436013 	501.32-00
<ul style="list-style-type: none"> • <i>Distribution of Assets to Private Individuals</i> 201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021 201228040 201230024 201232035 201234029 201252024 201252026 201302040 201303019 201303020 201305011 201305012 201308032 201310046 201310049 201311033 201314048 201315029 201323028 201330043 201911008 202039019 201308032 201330043 201403018 201411039 201428026 201440021 201502017 201504017 201511026 201519035 201525012 201545029 201548025 201614038 201636046 201640019 201640022 201740023 201751016 201822032 201831014 201831015 201835009 201907008 202017030 202040008 202044011 202122017 202131011 202141027 202150031 202342018 202414007 202436013 	501.32-01

• Private v. Public Interest Served

501.33-00

201202038 201202039 201203024 201203025 201204019 201204020 201205010
201205011 201205012 201209011 201209012 201209013 201210042 201210043
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• 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
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 202036008 202041007 202041008 202041009 202046010 202047010 202047013
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- Business Activities 501.36-00
 201234029 201250029 201310046 201314047 201329024 201330038 201701020
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- Section 501(c)(3) Organizations 501.36-01
 201204021 201205013 201210041 201233017 201234030 201236033 201242017
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 202131012 202214014 202222007 202235012 202307007 202406014 202443021
- Fairs, Trade Shows, Exhibitions, etc. (See also 0512.07-00) 501.36-02
 202031011 202047014 202125022 202127040 202237011
- Publishing Activities, Radio, Television, etc. 501.36-03
 201204021 201252025 201433020 201526020 201710031 201710033 201835008
 202005021 202144028 202342018
- 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 202316011

	• <i>Electing Expenditure Test</i> 201239012 201415007 201804005 202206013	501.38-02
Section 502	Feeder Organizations (Exempt v. Not Exempt) 201317011 201444043	502.00-00
Section 503	Requirements for Exemption (Exempt v. Not Exempt) 201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008 201928015 202414007	503.00-00
	• Organizations to Which Section Applies 202309016	503.01-00
	• Future Status of Organizations Denied Exemption 201209007 201209008 201520013	503.03-00
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 201205011 201205013 201217019 201446028 201510059	504.50-00
Section 507	Termination of Private Foundation Status 201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003 201825004 201930017 202017026 202231005 202231006 202231007 202231008 202328004 202328005 202432004 202432005 202432006 202432007 202432008	507.00-00
	• Termination Under Section 507(a)(1) 201230026 201417020 201417021 201427019	507.01-00
	• <i>Special Rules</i> 201345033 201345034	507.01-01
	• 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
Section 509	Private Foundation Defined 202023012	509.00-00
	• Definitions 201418067	509.01-00

	• <i>Private Foundation</i>	509.01-01
	201306023 201802017 201825004 202047011	
	• <i>Support</i>	509.01-02
	201239011 201240036 201342011 201711014	
	• <i>Exceptions to Private Foundation Status</i>	509.02-00
	201335018 201417018 202023012	
	• <i>Publicly Supported Organizations</i>	509.02-01
	202039020 201445015 201507024 201620016 201729025 201733019 201850023 201909015 201923027 202023012 202031009 202034007 202034008 202126029 202144032 202228019 202235013 202245012 202248017 202305020 202309021 202313009 202313010 202344020 202349019	
	• <i>Supporting Organizations</i>	509.02-02
	201314044	
	• <i>Churches</i>	509.02-04
	201310045	
	• <i>Continuation of Private Foundation Status</i>	509.03-00
	201424025	
Section 511	Tax on Unrelated Business Income of Charitable, etc., Organizations (Taxable v. Not Taxable)	511.00-00
	201206018 201219024 201251019 201701002 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 201626004 202415003	
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	201204001 201204002 201204003 201204004 201204005 201216010 202134003 202134004 201418007 201436043 201443004 201516022 201516023 201525001 202133005 202303004 202303005 202303006 202303007 202303008 202303009 202303012 202322005 202432012 202432013	

	• Reorganization 202244008 202246005	1223.10-00
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	• Sale v. Option 201547004	1234.03-00
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	• OID Election 201435004 201720004 202340007	1272.05-00
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	• Accrued Market Discount	1276.02-00
	• <i>Constant Interest Rate Election</i> 201619004 202124006 202124007	1276.02-02
	• Treatment of Nonrecognition Transactions 202328019	1276.03-00

	• <i>Transferred Basis Property</i> 202328019	1276.03-01
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	• <i>Time For Making Election</i> 201228021 201249014 202038002 202111001 202111002 202229008 202319001 202344015 202350015 202412001 202412002 202412003 202413001 202413002 202419001 202422001 202422002 202424001 202424002 202432003 202438001	1295.02-00
	• <i>Retroactive Elections</i> 201201013 201210017 201248009 201248010 201302010 201302011 201302019 201302020 201314026 201319006 201319007 201321010 201322017 201322018 201330019 201330020 201330021 201911001 201330019 201330020 201330021 201333004 201334007 201334034 201340008 201344008 201349002 201349010 201349011 201349012 201350011 201350012 201350013 201350014 201350015 201350016 201350017 201350018 201350019 201350020 201350021 201350022 201350023 201350024 201350025 201411001 201412006 201412010 201417009 201417010 201417011 201417012 201417013 201417014 201417015 201417016 201422002 201422003 201422019 201422021 201423002 201423004 201423008 201423015 201427002 201427003 201427004 201427005 201427006 201429002 201429003 201429004 201429011 201429021 201431021 201431022 201431023 201431024 201431025 201431026 201431027 201431028 201431029 201442004 201442005 201442006 201445006 201447022 201447024 201448004 201451020 201451021 201451022 201508008 201508009 201508010 201509028 201510040 201510041 201510042 201516062 201516063 201519022 201528008 201528009 201528036 201546010 201548018 201604002 201622028 201622029 201622030 201629005 201630006 201642025 201651004 201702001 201729003 201739006 201744004 201808012 201809006 201812006 201814006 201837001 201925002 202023004 202023005 202038002 202111001 202111002 202128002 202128007 202201011 202203001 202207001 202220014 202229008 202229034 202252006 202252007 202319001 202330005 202334006 202350015 202412001 202412002 202412003 202413001 202413002 202419001 202420002 202420003 202420004 202420005 202420006 202422001 202422002 202424001 202424002 202438001	1295.02-02
Section 1296	Passive Foreign Investment Company 201244003 201311014 201447003 201806001 201806002 201806003 201806004 201845015 201845016 201845018 201930005 201930006 201930007 201930008 202041006 202110016 202226006 202235007 202423007 202426014	1296.00-00
	• <i>Characterization of Income</i>	1296.02-00
	• <i>Application of Income Look-Through Rules</i> 201445005	1296.02-02
Section 1297	Special Rules 201322009 201515006	1297.00-00
Section 1301	Averaging of Farm Income • <i>Engaged in Farm Business</i> 201435006	1301.00-00 1301.01-00

Section 1311	Correction of Error	1311.00-00
	201208027 201313027	
	• Inconsistent Position v. No Inconsistent Position	1311.01-00
	201710029	
	• Correction Not Barred v. Barred at Time of Error	1311.02-00
	201823004	
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	• Determination v. No Determination	1313.01-00
	201247001 201247011 201622032	
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	201224029 201328031	
Section 1361	Definitions	1361.00-00
	201203006 201216027 201232003 201233014 201237015 201238018 201238019	
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	• Small Business Corporation v. Not a Small Business Corporation	1361.01-00
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	• <i>Number of Shareholders</i>	1361.01-01
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	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i>	1361.01-02
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• Eligible v. Ineligible 1362.01-00
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• Shareholder Consent 1362.01-01
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• Election After Termination 1362.01-02
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• *Late Elections*

1362.01-03

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• Termination of Election

1362.02-00

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• *Ceases to be Small Business Corporation* 1362.02-02
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• *Passive Investment Income* 1362.02-03
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• *S Termination Year* 1362.03-00
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1362.04-00

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Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders	1367.00-00
	201237017 201421015 201440013	
Section 1368	Distributions	1368.00-00
	201207002 201216027 201328025 202345005	

	• Accumulated Adjustments Account 201421015 201440013 201446021	1368.01-00
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) 201202014 201219003 201314008 201348007 201722008	1374.00-00
Section 1375	Tax Imposed On Certain Passive Investment Income 202005004	1375.00-00
Section 1378	Taxable Year of S Corporations 202141023	1378.00-00
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	• Certain Other Cooperatives 201228014	1381.02-00
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	• Gross Income 201852003 201902001 202048004	1382.01-00
	• Patronage Dividends 201228035 201809005 202035006	1382.02-00
	• Exceptions 201407003 201852001	1382.04-00
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	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.05-00
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	• Who must Withhold	1441.01-00
	• <i>Liability of Withholding Agent</i> 201428007	1441.01-02
	• Income Subject to Withholding v. Not Subject to Withholding	1441.02-00

	• <i>Sale or Exchange of Capital Assets</i> 201343020	1441.02-03
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	• Computation of Tax Liability 202412009	1502.02-00
	• Consolidated Investment Credit 202347009	1502.03-00
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	• Liability for Tax 201644018	1502.06-00
	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00
	• Intercompany Transactions 201208034 201243013 201312027 201612006 201336018 201339001 201402001 201411007 201507006 201524016 201528007 201540001 201603002 201605014 201610004 201722012 201723008 201723009 201726012 201828006 201830005 201936004 202126003 202219002 202236007 202240017 202248009 202305010 202334014 202417006 202417018	1502.13-00
	• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 201605013 201722012 201810001 201810002 202203009 202219002 202248009	1502.13-01
	• <i>Obligations of Members</i> 201707006	1502.13-02
	• <i>Anti-Avoidance</i> 201640018	1502.13-03

• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
• Limitation on Built-in Losses 201232011	1502.15-00	
• Excess Losses 201749002 201350007 201441010 201930012 202305010	1502.19-00	
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• Basis of Property 201828006	1502.31-00	
• Investment Adjustment 201213013 201214012 201339001 201411007 201430002 201550028 201641019 201921003 201936004 202410011	1502.32-00	
• Earnings and Profits 201411007 201936004	1502.33-00	
• Accumulated Earnings Tax on Separate Basis 201316008	1502.47-00	
• Life and Non-Life 201210015 201213012 202045003 202445003	1502.50-00	
• Filing Requirements 201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201442018 201507003 201514007 201524008 201527036 201529001 201533004 201541006 201542005 201548016 201550033 201601007 201606019 201631004 201648012 201648014 201702019 201711008 201716007 201717018 201717023 201728002 201730008 201732025 201738006 201744011 201751012 201802009 201813006 201819008 201825016 201827007 201833009 201839009 201902029 201921011 201929001 201933009 201949008 201951004 202008002 202011006 202013008 202031004 202031005 202045005 202101003 202111013 202121004 202130016 202234012 202249010 202309002 202317019 202318016 202406004 202423008 202428009 202435016 202436008	1502.75-00	
• When Group Remains in Existence 201228002 201314028 201350007 201424010 201505006 201933009 202218001 202309002 202426005	1502.75-10	

	• <i>Common Parent No Longer in Existence</i> 201250017 201326006	1502.75-11
	• <i>Taxable Year of Members of Group</i> 201520001 201414015 201520001 201843002 201933009 202032004	1502.76-00
	• <i>Income Allocation</i> 201235003 201542007	1502.76-01
	• <i>Common Parent Agent for Subsidiaries</i> 201522005 201552025 202231014	1502.77-00
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	• <i>Applicability of Other Provisions of Law</i> 201650013	1502.80-00
	• <i>Consolidated Returns for Subsequent Years</i> 201324004	1502.89-00
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	• <i>Carryover and Carryback</i> 201228005 201312019	1502.92-00
	• <i>Intercompany Transactions</i> 201208034 201402001 202145025 202335001	1502.93-00
	• <i>Stock Transactions</i> 201208034	1502.94-00
	• <i>Application of Section 382 with Respect to a Consolidated Group</i> 201414009 201511012 202229030	1502.98-00
	• <i>Rules Upon Becoming a Member</i> 202035012	1502.98-03
	• <i>Apportionment</i> 201207003 201414009 202229005 202229030 202435001	1502.98-05
	• <i>Limitation on Use of Credits and Net Capital Losses</i> 201435012	1502.98-08
	• <i>Regulations Governing Consolidated Returns--Issue Not Contained in Present List</i> 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 202334014 202335001	1502.99-00
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	• <i>Dual Consolidated Loss</i> 202110015 202304008	1503.04-00
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	• <i>Affiliated Group v. Not an Affiliated Group</i> 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004 202049002	1504.01-00
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	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002	1504.02-01
	• <i>Maquiladora ISP - IRC Section 1504(d) Election</i> 201248002	1504.02-02
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Section 2001	Imposition and Rate of Tax 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	2001.00-00
	• <i>Determination of Amount of Taxable Estate</i> 202322005	2001.01-00
Section 2010	Unified Credit Against Estate Tax 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 202439006 202443011	2010.00-00
Section 2031	Definition 201808001 201808002 201808003	2031.00-00
Section 2032	Alternate Valuation 201216013 201216037 201236002 201431017 201441001 201451025 201503003 201719014 201815001 201820010 201825013 201926013 201938002 202019015 202329001 202410006 202425012	2032.00-00
Section 2032A	Valuation of Farm Real Property 201224019 201230023 201418011 201633001 201652017 201743013 201812004 201814004 201908018	2032A.00-00
Section 2033	Property in Which Decedent Had an Interest 201238004 201330033 202134004 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003 201707003 201707004 201707005 201947001 201947002 201947003 201947004 201947005 201947006 202116002 202116003 202116004 202322005	2033.00-00
	• <i>Interest v. No Interest at Time of Death</i> 201323007	2033.01-00
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• Inclusion of Certain Property in Gross Estate 2035.01-00
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201327010

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201511006 201511007 201511008 201511009 201511010 201515002 201515003
201515004 201515005 201516022 201516023 201525001 201544005 201604001
201647001 201702005 201702006 201709020 201722007 201723002 201723003
201837005 201837006 201837007 201837008 201837009 201843005 201843006
201843007 201843008 201845029 202216001 202216002 202216003 202216004
202216005 202216006 202228003 202228004 202228005 202228006 202228007
202228008 202228009 202228010 202228011 202228012 202229010 202229011
202229012 202229013 202229014 202229015 202229016 202229017 202229018
202229019 202229020 202229021 202229022 202229023 202303004 202303005
202303006 202303007 202303008 202303009 202303012

• Retention of Possession or Enjoyment of Right to Income From Property 2036.01-00
201735005 201947001 201947002 201947003 201947004 201947005 201947006
202303004 202303005 202303006 202303007 202303008 202303009 202303012

• Retention of Right to Designate Who Shall Enjoy Property or Income 2036.02-00
201323007

Section 2037 Transfers Taking Effect at Death (Included v. Not Included in Gross Estate) 2037.00-00

201323007 201342001 201345004 201345026 201345027 201345028 201418007
201432005 201433006 201434004 201434005 201436003 201509002 201509003
201509004 201509005 201509006 201509007 201509008 201509009 201509010
201509011 201509012 201509013 201509014 201509015 201509016 201509017
201509018 201510009 201510010 201510011 201510012 201510013 201510014
201510015 201510016 201510017 201510018 201510019 201510020 201510021
201510022 201510023 201511002 201511003 201511004 201511005 201511006
201511007 201511008 201511009 201511010 201515002 201515003 201515004
201515005 201525001 201647001 201702005 201702006 201709020 201722007
201947001 201947002 201947003 201947004 201947005 201947006 202228003
202228004 202228005 202228006 202228007 202228008 202228009 202228010
202228011 202228012 202229010 202229011 202229012 202229013 202229014
202229015 202229016 202229017 202229018 202229019 202229020 202229021
202229022 202229023

Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate)	2038.00-00
	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 202216001 202216002 202216003 202216004 202216005 202216006 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023 202303004 202303005 202303006 202303007 202303008 202303009 202303012	
	• Power to Alter or Amend 201342001	2038.01-00
	• <i>Power to Change Beneficiaries or Their Shares</i> 201323007 201928004	2038.01-01
Section 2040	Joint Interests (Included v. Not Included in Gross Estate)	2040.00-00
	201216005	
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate)	2041.00-00
	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 202217005 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023	
	• Pre-1942 Powers 201707003 201707004 201707005 201735009	2041.01-00
	• Post-1942 Powers 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004 202206008	2041.02-00

	• General Power v. Not a General Power	2041.03-00
	201207001 201208003 201208004 201634016 201634017 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201634016 201634017 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201707007 201707008 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 202006002 202006003 202006004 202006005 202006006 202007010 202017018	
	• Special Powers	2041.04-00
	202120003	
	• Exercise of Powers	2041.05-00
	201425007 202120003	
	• Effect of State Laws	2041.12-00
	201920001 201920002 201920003	
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate)	2042.00-00
	201235006 201328030 201919002 201919003	
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i>	2042.07-09
	201327010	
Section 2043	Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)	2043.00-00
	201206005	
Section 2044	Certain Property for which Marital Deduction was Previously Allowed	2044.00-00
	201528014 201536010 201603004 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006 202146001 202339008	
Section 2053	Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)	2053.00-00
	201206005	
	• Claims Against the Estate	2053.09-00
	• <i>Consideration v. No Adequate Consideration</i>	2053.09-09
	201745012	
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)	2055.00-00
	201216045 201236022 201316004 201450003 201702004 201803003 201845014 201850009 201930017 201933007	
	• Transfers Not Exclusively for Charitable Purposes	2055.07-00
	201947007	
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	202145026	
	• <i>Unitrust Lead Interest</i>	2055.12-06
	202233014	
	• <i>Guaranteed Annuity Lead Interest</i>	2055.12-07
	201933007	
	• <i>Reformations of Nonqualifying Interests</i>	2055.12-10
	201333006	

Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)	2056.00-00
	201243004 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018 201830001 201845014 201850008 201923004 201937011 201943010 201946009 202233014 202249006 202339008 202352016 202403011 202441005 202441006	
	• Terminable Interests	2056.01-00
	201731006 201450002 201624015 201717001 201751005 201850010 201937011 202230007 202341004	
	• Interest of Spouse Conditional on Survival for Limited Period (Six-Month Rule)	2056.03-00
	202133010	
	• Qualified Terminable Interest Property	2056.07-00
	201303003 202001012 202021003 202134010 201410011 201426016 201447008 201528014 201536002 201536010 201603004 201608001 201615004 201636019 201721006 201832003 201903014 201907002 201923004 201942008 201943007 201943010 201946009 202005016 202009012 202016001 202016002 202016003 202016004 202016005 202016006 202115002 202133010 202146001 202229028 202234002 202242002 202244007 202247005 202249006 202339008 202403011 202407004 202424016 202441005 202441006	
	• <i>Effective Election</i>	2056.07-01
	201345006 201636026 201714020 201923004 202238008 202418012	
	• <i>Partial Election</i>	2056.07-02
	201447008	
	• <i>Qualifying Interest</i>	2056.07-03
	201410011	
	• Special Rule for Charitable Remainder Trusts	2056.08-00
	202233014	
	• Passed From Decedent v. Not Passed From Decedent	2056.13-00
	201410011 201416007	
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen	2056.19-00
	201634018 201634018 201830001	
	• <i>Exception For Property Transferred to Qualified Domestic Trust</i>	2056.19-02
	201634018 201634018 201830001	
Section 2056A	Qualified Domestic Trusts (Deductible v. Not Deductible)	2056A.00-00
	201243012 201634018 201406003 201429012 201516055 201622021 201622025 201628011 201634018 201640006 201647002 201830001 201903012 201928009 202120004 202146008 202202006 202244005 202332013 202338006	
Section 2203	Definition of Executor	2203.00-00
	201405016	
Section 2207	Liability of Recipient of Property Over Which Decedent Had Power of Appointment	2207.00-00
	202339008	
Section 2207A	Right of Recovery in the Case of Certain Marital Deduction Property	2207A.00-00
	201243004 201303003 201426016 201536010 202009012	
Section 2209	Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States	2209.00-00
	201924009	

Section 2501

Imposition of Gift Tax (Imposed v. Not Imposed)

2501.00-00

201216010 201218003 201223012 201233008 201243001 201245007 201310002
201310003 201310004 201310005 201310006 201320009 201322025 202134004
201410001 201410002 201410003 201410004 201410005 201410006 201410007
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201744008 201751001 201751002 201751003 201808001 201808002 201808003
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201941014 201941015 201941016 201941017 201941018 201941019 201941020
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202146001 202216001 202216002 202216003 202216004 202216005 202216006
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202318010 202318011 202318012 202318013 202318014 202343005 202343006
202343007 202343008 202343009 202343010 202343011 202343012 202343013
202343014 202343015 202343016 202343017 202343018 202343019 202343020
202343021 202406001 202406002 202406005 202406006 202406007 202406008
202406009 202406010 202406011 202406012 202406013 202432012 202432013

	• Gift v. Not a Gift	2501.01-00
	201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201342001 201345004 201345026 201345027 201345028 201407008 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201521002 201521003 201521004 201527032 201544005 201642027 201642028 201642029 201642030 201707003 201707004 201707005 201928004 201932002 201932005 201932009 201932010 201947001 201947002 201947003 201947004 201947005 201947006 202116002 202116003 202116004	
	• Transfers of Intangible Property By Non-Resident Not Citizens	2501.03-00
	201250001	
Section 2503	Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)	2503.00-00
	• Present v. Future Interests	2503.03-00
	201208026	
Section 2504	Taxable Gifts for Preceding Years	2504.00-00
	• Valuation of Certain Gifts for Preceding Periods	2504.02-00
	201811002 201811003	
Section 2511	Transfers in General (Gift v. Not a Gift)	2511.00-00
	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 202339008 202406001 202406002 202406005 202406006 202406007 202406008 202406009 202406010 202406011 202406012 202406013	
	• Gifts Indirectly Made	2511.04-00
	201208026 201442053	
	• Gift of Remainder	2511.11-00
	201407009 201440007 201845002	
	• Renunciation of Testate or Intestate Share	2511.18-00
	201228017 201334001 201403005 201540006 201831003 201921004 201921012	
Section 2512	Valuation of Gifts	2512.00-00
	201206005 201330033 201330033 201928003 202152018	
	• Listed Stock	2512.07-00
	201939002	
	• Transfers for Insufficient Consideration	2512.13-00
	• <i>Sufficient v. Insufficient Consideration</i>	2512.13-01
	201745012	
Section 2513	Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)	2513.00-00
	201240003 201240004 201523003 201644002 201724007 201811002 201811003	

Section 2514	Powers of Appointment (Transfer v. Not a Transfer)	2514.00-00
	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 202217005	
	• Power Created on or Before October 21, 1942	2514.01-00
	201707003 201707004 201707005	
	• Power Created After October 21, 1942	2514.02-00
	201435007 201615004 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006	
	• Definition of General Power of Appointment	2514.03-00
	201634016 201634017 201634016 201634017 202006002 202006003 202006004 202006005 202006006 202007010 202020008 202020009 202020010	
Section 2516	Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax)	2516.00-00
	201206005 201901003	
Section 2518	Disclaimers	2518.00-00
	201208005 201245004 201516056 201803003 202045011 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023	
	• Requirements for a Qualified Disclaimer	2518.01-00
	201516056	
	• <i>Time Limit</i>	2518.01-01
	201707003 201707004 201707005	
	• <i>Acceptance of Benefits</i>	2518.01-02
	201516056	
	• <i>Joint Property</i>	2518.01-03
	201516056	

	• <i>Passage Without Direction by Disclaimant</i> 201516056	2518.01-04
	• Disclaimer of Less than an Entire Interest	2518.02-00
	• <i>Severable Property</i> 201516056	2518.02-02
	• Disclaimer by Surviving Spouse 201516056	2518.04-00
Section 2519	Disposition of Certain Life Estates 201243004 201303003 201419001 201426016 201528014 201536010 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006 202116001 202118008 202146001 202339008	2519.00-00
Section 2522	Charitable and Similar Gifts (Deductible v. Not Deductible) 201321012 201323007 201845014 202016001 202016002 202016003 202016004 202016005 202016006 202047005	2522.00-00
	• Charitable Gifts 201908008	2522.01-00
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i> 201249002	2522.02-03
Section 2523	Gift to Spouse (Marital Deduction Allowed v. Not Allowed)	2523.00-00
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 201233011 202016001 202016002 202016004 202016005 202016006	2523.06-01
	• <i>Treatment of Joint and Survivor Annuities</i> 202016003	2523.06-04
Section 2524	Extent of Deductions 201718007	2524.00-00

Section 2601

Tax On Generation Skipping Transfers

2601.00-00

201204001 201204002 201204003 201204004 201204005 201208005 201209003
 201216010 201218001 201218002 201218003 201223012 201233008 201234016
 201243001 201245007 201246004 201314017 201320009 201634016 201634017
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 202015007 202015008 202015009 202015010 202015011 202015012 202015013
 202017001 202017002 202017003 202017004 202017005 202017006 202017011
 202017012 202017013 202017014 202020008 202020009 202020010 202108001
 202108002 202108003 202108004 202108005 202108006 202120003 202206008
 202215015 202216001 202216002 202216003 202216004 202216005 202216006
 202217005 202224008 202228003 202228004 202228005 202228006 202228007
 202228008 202228009 202228010 202228011 202228012 202229010 202229011
 202229012 202229013 202229014 202229015 202229016 202229017 202229018
 202229019 202229020 202229021 202229022 202229023 202239004 202301001
 202313006 202317001 202317010 202317011 202318010 202318011 202318012
 202318013 202318014 202343005 202343006 202343007 202343008 202343009
 202343010 202343011 202343012 202343013 202343014 202343015 202343016
 202343017 202343018 202343019 202343020 202343021 202432012 202432013
 202432016 202446006 202446007

• Effective Dates 2601.01-00

201928004 201932001 202116002 202116003 202116004

• Exceptions 2601.03-00

201735009

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

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201342001 202120003

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201518002 201518003 201518004 201518005 201519012 201626016

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	201250001 201418005 201425007 201735009	
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	201216010 201314017 201320009 201345005 201406008 201422011 201550013 201614015 201706002 201711002 201818005 201833015	
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201210008 201231002 201232028 201242002 201302001 201306002 201307004
201310011 201310012 201312018 201314032 201315014 201316011 201731005
201731006 201731010 202001002 202001003 202134005 202134006 202134007
201338013 201338042 201351007 201417003 201418003 201422014 201423014
201426015 201428003 201432008 201442017 201443002 201443013 201510029
201519014 201523003 201529002 201529003 201532017 201536007 201536012
201536013 201539001 201549025 201552006 201602001 201613009 201614016
201622005 201622006 201622013 201626020 201628007 201628018 201635005
201636020 201636022 201638017 201638020 201639002 201639003 201640013
201644001 201644002 201653013 201718026 201718031 201724007 201724008
201724015 201729007 201729018 201736017 201737006 201737007 201738008
201738009 201743004 201743005 201803001 201803002 201811003 201820015
201826001 201826006 201834005 201836004 201836007 201839003 201839012
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201903001 201903002 201903003 201903004 201903005 201903006 201920001
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201924016 201925001 201925013 201927013 201927014 201927015 201929003
201929004 201929005 201929006 201929010 201929011 201936001 201937009
201937010 201937011 201941008 201941009 201941010 201941011 201941012
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202326012 202326016 202337003 202337006 202342008 202403008 202403009
202419002 202420007 202420008 202420016 202420017 202425004 202425005
202428002 202428004 202434009 202434010 202435010 202435011 202439005
202439009 202440002 202440003 **202447003**

• Time and Manner of Allocation

2632.01-00

201252003 201252004 201314018 201316001 201316002 201320004 201633006
201633015 201929003 201929004 201929005 201929006 202209006

• Deemed Allocation to Certain Lifetime Direct Skips

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201242005 201321005 201321006 201330015 202001002 202001003 201330015
201407001 201418026 201419004 201433008 201438001 201444019 201517001
201532031 201548001 201548002 201714008 201743004 201743005 201834005
202210010

• Allocation of Unused GST Exemption

2632.03-00

201731006 201340014 201447013 201624015 201937011 202116006 202202007
202229028 202242002 202343029 202346006 202351004 202351005

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2642.00-00

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
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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
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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
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202133008 202145014 202148002 202148003 202210011 202220009 202233002
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202326011 202326012 202326016 202337003 202337006 202342008 202343030
202346006 202351004 202351005 202403008 202403009 202420007 202420008
202425004 202425005 202428002 202428004 202434009 202434010 202435010
202435011 202439005 202439009 202440002 202440003 **202447003**

• Inclusion Ratio Defined 2642.01-00
201210008 201803001 201803002

• Treatment of Certain Direct Skips Which Are Nontaxable Gifts 2642.03-00
201422007

• Special Rules for Certain Inter Vivos Transfers 2642.06-00
201315006 202326005

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201243001 201731006 201523003 201526004 201526005 201636022 201642004
201724007 201829005 201937011 202152006

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201210008 201320005 201731006 201352001 201352002 201352003 201447008
201636022 201937011 202116006 202202007 202343029 202351004 202351005

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201217011 201232019 201242002 201246020 201316011 201320005 201322031
201731006 201447008 201447014 201532017 201608001 201615004 201622013
201624015 201642004 201717001 201750014 201820015 201840001 201845010
201850010 201907002 201942008 201943007 202009012 202202007 202230007
202341004 202343029 202419002 202424016

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	• Wages 201201003 201216038 201311022 201414019 201551006 201605015 201611007 201635004 201947010 202043003 202043004 202043005 202327014	3121.01-00
	• <i>Tips and Gratuities</i> 201816010	3121.01-05

	• <i>Non-Business Wages</i> 201201003	3121.01-09
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	• <i>Mandatory Coverage of State, etc., Employees</i> 201308010 201308010	3121.02-07
	• <i>Services of Ministers or Members of an Order</i> 201340015 201904008	3121.02-08
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	• <i>Wages</i> 201947010 202043003 202043004 202043005	3306.02-00
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	• Definition of Self-Dealing	4941.04-00
	201206019 201221031 201301015 201311034 201321024 202021001 201346011 201418060 201432025 201436051 201445017 201447043 201448023 201448024 201448025 201448026 201448027 201448028 201448031 201513005 201514016 201603033 201606030 201609001 201624001 201624013 201630009 201642001 201703003 201703004 201710005 201714002 201714003 201719004 201723005 201723006 201745001 201831009 201849009 201907004 202034001 202037009 202042007 202101002	
	• Other Definitions	4941.05-00
	• <i>Amount Involved</i>	4941.05-02
	202243008	
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	201710005 201830003	
	• Definitions of Principal Terms	4942.03-00
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	• <i>Distributable Amount</i>	4942.03-02
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	• <i>Minimum Investment Return</i>	4942.03-03
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	• <i>Qualifying Distribution</i>	4942.03-05
	201335020 201436051 201437014 201437015 201442061 201448026 201513005 201514016 201527043 201603033 201606030 201609001 201625003 201719004 201821005 201829003 201852012 201937004 202024014 202034001 202231010	
	• <i>Contributions to "Pass-Through" Organizations</i>	4942.03-06
	201231016 201852012 202231010	
	• <i>Set-Asides</i>	4942.03-07
	201210040 201233019 201237023 201302044 201307010 201307011 201307012 202039021 201449003 201452021 201501016 201503022 201503023 201522007 201529014 201533015 201533016 201534018 201606033 201627005 201628022 201641031 201710005 201727009 201727010 201728024 201736029 201738014 201821015 201821016 201823010 201823011 201824015 201833027 201835013 201835014 201843017 201848018 201904017 201904019 201905007 201908026 201919017 202005025 202005027 202009030 202010007 202011012 202017032 202017036 202023011 202025001 202028001 202032005 202043010 202049004 202050018 202053017 202102014 202109009 202118024 202122021 202126030 202136005 202141030 202141031 202143010 202211010 202213014 202234008 202234009 202234010 202234011 202242024 202249022 202250015 202302014 202305018 202308013 202321017 202333008 202337011 202344022 202345013 202345014 202347020 202349015 202408010 202408011 202419027 202432022 202446016	
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	201335019 201603034	
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	201829003	
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	201216045 201228039 201232038 201236032 201303021 201329026 201329027	
	201701002 201335014 201407021 201407023 201414031 201422027 201430017	
	201433021 201433022 201433023 201433024 201441021 201441022 201510055	
	201510056 201636021 201645011 201723006 202037009 202101002 202140009	
	202251003 202328018 202426013 202432004 202432005 202432006 202432007	
	202432008 202440009	
	• Initial 5% Tax on Excess Holdings	4943.01-00
	201229011 201333020	
	• Definition of Excess Business Holdings	4943.03-00
	201323029 201420023 201447043 201603032 201703003 201723006 201737003	
	201849009 202037009 202040002 202142004 202143001	
	• <i>Permitted Holdings</i>	4943.03-01
	201630009 202342002 202342003	
	• <i>Receipts Under Other Wills and Trusts</i>	4943.03-04
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	201311035 201328034	
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	201422027 201430017 201435017 201703003 201710005 201723006 202037009	
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	201216045 201230026 201231014 201231015 201415010 201417020 201417021	
	201427019 201430017 201652004 201724001 202017026 202123004 202231005	
	202231006 202231007 202231008 202328004 202328005	
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	201329028 201333020	
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	201335019 201418060 201447043 201513005 201514016 201609001 201630009	
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	201216045 201230026 201231014 201231015 201243015 201305014 201345033	
	201345034 201351027 201404015 201417020 201417021 201417022 201419017	
	201427019 201435016 201445018 201511027 201645018 201652004 201724001	
	201725008 201825004 201851003 201937004 202017026 202035002 202119002	
	202137007 202231005 202231006 202231007 202231008 202328004 202328005	
	• Definition of Taxable Expenditure	4945.04-00
	201418060 201436051 201448026 201603033 201606030 201609001 201710005	
	201745001 201830003 202034001 202303014	
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	201307013 201531023	

• *Grants to Individuals*

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201202037 201203026 201203027 201203028 201203029 201204014 201204015
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	• Electronic Signature 201650019	6061.07-00
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	• General Rule 201218013 201443017 201443018 201545023 201746025 201919011 202150015 202205025 202246009	6103.01-00
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Section 9100

Extension of Time for Making Certain Elections

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- Section 42; Low-Income Housing Credit 9100.01-00
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<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 911; Citizens or Residents of the United States Living Abroad 	9100.17-00
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- Extension of Time For Filing Return 9100.19-00
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- Section 1502; Election to File Consolidated Return 9100.20-00
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- 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 709; Election to Amortize Organizational Expenses Provided in Section 709(b)
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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
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- Regulation Section 1.337(d); Loss on Stock of Subsidiary
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- Section 195; Start-Up Expenditures
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• Reg. 301.7701-3 Classification of Certain Business Entities

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	• Revenue Procedures 201351023	9102.01-00
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	• Authority 201736021	9103.01-00
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	• <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	9114.03-06
	• <i>China</i> 201438020	9114.03-07
	• <i>Cyprus</i> 201343019	9114.03-08

	• <i>Italy</i> 201212008	9114.03-20
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	• <i>Israel</i> 201247013	9114.03-44
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	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020 201614032	9999.92-00
	• <i>Freedom of Information Act</i> 201515028 201621011 201631011	9999.92-01
	• <i>Privacy Act</i> 201742023	9999.92-02
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	• <i>Tax Protest Cases</i> 201909010	9999.94-02
	• Substance v. Form Issues Not Contained in Present List 201311023 201501012	9999.97-00

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