

Publication 1078  
Issue: 02/07/2025

# Section 6110 Index

Written  
Determinations  
Requested After  
November 1, 1976

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

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

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

Department of the Treasury  
**Internal Revenue Service**

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	• <i>40/60 Test</i> 201232006	142.04-02
	• <i>Furnishing Water</i> 201507002	142.05-00
<b>Section 143</b>	<b>Mortgage Revenue Bonds; Qualified Mortgage Bond and Qualified Veterans' Mortgage Bond</b> 201723017	<b>143.00-00</b>
<b>Section 144</b>	<b>Qualified Small Issue Bond; Qualified Student Loan Bond; Qualified Re-development Bond</b> 202235010	<b>144.00-00</b>
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	• <i>Restrictions on Certain Facilities</i> 202435006	144.01-06
	• <i>Student Loan Bonds; Defined</i> 201447023	144.02-00
<b>Section 146</b>	<b>Volume Cap</b> 201528005 201615008 202008005	<b>146.00-00</b>
	• <i>Carryforward of Allocation</i> 201528005 201615008 202008005 202206018 202224001	146.07-00
<b>Section 147</b>	<b>Other Requirements Applicable to Certain Private Activity Bonds</b> 201430001	<b>147.00-00</b>
	• <i>No Sky Boxes, Airplanes, etc.</i> 201847001	147.05-00
	• <i>Public Approval Requirement</i> 201430001	147.06-00
<b>Section 148</b>	<b>Arbitrage</b> 201424002 201435013 201502008 201538013 201723017 201727003 202309014 202326019	<b>148.00-00</b>
	• <i>Higher Yielding Investment</i> 201435013	148.02-00
	• <i>Temporary Period Exception</i> 202309014	148.05-00
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<b>Section 149</b>	<b>Bonds Must Be Registered To Be Tax Exempt; Other Requirements</b>	<b>149.00-00</b>
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	• Advance Refundings 201811009 201843009	149.03-00
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	201326007 201528035 201726001 201811009	
	• General Rules	150.01-00
	• <i>501(c)(3) Organization</i> 201748011	150.01-04
	• Qualified Scholarship Funding Bond 201528035 201726001	150.04-00
<b>Section 152</b>	<b>Dependent Defined</b>	<b>152.00-00</b>
	201212016 201415011	
	• Support Test for Children of Divorced Parents	152.08-00
	• <i>Release of Exemption</i> 201602009	152.08-02
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	201213023 201247010 201308027 201310039 201308027 201333005 201341029 201341031 201343003 201350008 201350009 201350010 201350026 201350027 201350028 201350029 201350030 201350031 201412002 201437004 201440027 201451014 201536006 201548011 201552028 201617002 201651014 201718029 201724012 201803005 201825027 201912001 202005019 202018005 202019023 202050015 202053010 202129001 202139004 202308010 202335013 202349003 202443004	
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	• Ordinary and Necessary (See Also Specific Headings Infra This Section) 201528026	162.02-00
	• Certain Goods and Services	162.04-00
	• <i>Capture Insurance</i> 201219009 201219010 201219011 201224018 201533011	162.04-03
	• Certain Business Expenses	162.05-00
	• <i>Compromise Settlement of Claims</i> 201825027 202203009	162.05-03
	• <i>Campaign, Political, etc., Expenses</i> 201616002	162.05-10
	• Compensation	162.07-00
	• <i>Payment of Insurance Premiums</i> 201228037	162.07-31
	• Cost of Goods Sold	162.15-00
	• <i>Cost of Materials</i> 201614037	162.15-02

• Repairs	162.16-00
• <i>Capital Expenditure v. Repair</i> 202318008	162.16-04
• Expenditures Against Public Policy 201308027 201308027	162.21-00
• <i>Fines and Penalties</i> 201308027 201308027 201513003 201528026 201623006 201748008 201825027 202129014 202434011 202439015	162.21-01
• <i>Kickbacks, Rebates, etc.</i> 202003004	162.21-05
• Lobbying and Political Expenditures	162.24-00
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• <i>Expenses of Another Individual or Entity</i> 201747006	162.25-18
• Related to Trade or Business 202053010	162.27-00
• Gift v. Deductible Expense 201543013	162.29-00
• Stock Reacquisition Expenses 201204010	162.34-00
• Health Insurance Costs of Self Employed Individuals 201912001	162.35-00
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• <i>Outside Directors</i> 201733004	162.36-05
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<b>Interest</b>	<b>163.00-00</b>
201207009 201224027 201224028 201313013 201316003 201646003 201405005 201442052 201451027 201518009 201721015 202205015	
• Installment Purchases 201405005	163.01-00
• Limitation on Investment Interest in General	163.03-00
• <i>Investment Interest</i> 201217003	163.03-02
• <i>Investment Income and Expenses</i> 201213008 201214004 201217004 201745007	163.03-03
• Personal Interest in General 201306018	163.05-00
• Qualified Residence Interest 201201017	163.06-00
• <i>Acquisition Indebtedness</i> 201201017 201328023	163.06-01

	• <i>Home Equity Indebtedness</i> 201201017	163.06-02
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	• <i>S Corporations</i> 201405005	163.07-07
	• Registration-required Obligations 202039001 201504004 201610015 201614026 202110007 202210018 202210019 202210020 202327003 202327004	163.08-00
	• Limitation on Deduction for Certain Interest Paid By Corporation to Related Person 201202021	163.10-00
	• <i>Affiliated Group Rules</i> 202141007	163.10-05
	• Disqualified Debt Instruments 201336018 201517003	163.13-00
	• Repurchase Premium 201707006	163.17-00
<b>Section 164</b>	<b>Taxes</b> 201202004 201309004 201442020 201452015 201516007 201537015 202007016	<b>164.00-00</b>
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	• Taxes Assessed Against Local Benefits 201310029	164.09-00
	• Other 201531016	164.12-00
<b>Section 165</b>	<b>Deductions For Losses</b> 201240007 201240015 201306018 201308025 201325007 201328031 201612003 201308025 201343021 201351020 201411030 201451004 201451014 201511018 201511022 201515001 201529008 201642035 201737011 201829004 201830005 201910001 202004010 202044006 202224010 202302011 202445015 202503002	<b>165.00-00</b>
	• Limitations on Losses of Individuals - Transaction Entered Into For Profit 201515001	165.03-00
	• Limitations on Losses of Individuals - Casualty and Theft 201213022 201346009 201445009	165.04-00
	• Worthless Securities 201252008 201333012 201524016 201552026 201610004 201650013 201829004 201830005 202140002 202501010	165.06-00
	• <i>Securities In Affiliated Corporations</i> 201314005 201325007 201347002 201829004	165.06-02
	• <i>Other</i> 201548003	165.06-03
	• Disaster Losses 201306017 201542002 202002014 202325007	165.07-00
	• Wagering Losses 201539028 202042015	165.08-00
	• Other 201552026	165.11-00

	• Abandonment Losses 201612003 202302011	165.13-00
<b>Section 166</b>	<b>Bad Debts</b> 201328031 201515018 201602005 201842006 202224011	<b>166.00-00</b>
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	• Worthless Securities 201450011	166.05-00
	• Other 201302024	166.06-00
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	• Reasonable Allowance 201625011	167.03-00
	• Basis 201214007 201249013	167.07-00
	• Tangibles	167.13-00
	• <i>Buildings</i> 201515007	167.13-05
	• Date Property Placed in Service 201205005 201302007 201311003 201326008 201326009	167.19-00
	• Public Utility Property 201718017 201722006 202020011 202303003	167.22-00
	• <i>Normalization Rules</i> 201223013 201223014 201334036 201418024 201436037 201436038 201438003 201519021 201531010 201531011 201531012 201532018 201532024 201532025 201534001 201541010 201544018 201548017 201603017 201619005 201640005 201709008 201717008 201718015 201739001 201743009 201745002 201752002 201817006 201828010 201842001 201921005 201949006 202020011 202142002 202205002 202213001 202239002	167.22-01
	• Computer Software 201549024	167.28-00
<b>Section 168</b>	<b>Modified Accelerated Cost Recovery System</b> 201202017 201246034 201249003 201713004 201713005 201340006 201347013 201447018 201505029 201505030 201505031 201505032 201505033 201506007 201507014 201507015 201508004 201508005 201508006 201508007 201510031 201510032 201510033 201510034 201510035 201515007 201516021 201516041 201536003 201537005 201537006 201538003 201609002 201642010 201714004 201714005 201714006 201718017 201733007 201750012 201901004 201905001 201906001 201928008 201929012 201930015 201930016 201935008 202004008 202020011 202050002 202051001 202051002 202052001 202141001 202145023 202230005 202243002 202247006 202309004 202315007 202329008 202330008 202418007 202434008 202440010 202440011 202443010	<b>168.00-00</b>
	• Recovery Period 201216029	168.18-00
	• Classification of Property 201216029 201243003 201244015 201310028 201404001 201509029 201543001	168.20-00



	• <i>Assigned</i> 201539024	168.20-01
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	• <i>Normalization Rules</i> 201816005 201824005 201824006 202009014 202010002 202017015 202033002 202124003 202150003 202206010 202211004 202227002 202350001 202402003 202426002 202426003 202426004	168.24-01
	• <i>Property Used Predominantly Outside the United States</i> 201216008 201510038	168.25-00
	• <i>Alternative Depreciation System (ADS)</i> 201316006 201316007	168.29-00
	• <i>Outside the United States</i> 201324005 201324006 201943021	168.29-01
	• <i>Tax-Exempt Use Property</i> 201436048 201606005 201722001 201737002	168.29-02
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	• <i>Retirements</i> 201710006	168.35-00
<b>Section 169</b>	<b>Amortization of Pollution Control Facilities</b>	<b>169.00-00</b>
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	• <i>Time of Making Contribution</i> 201730012 201730017 201730018 201730019	170.01-00
	• <i>Value of Contribution</i> 201319010 201443019 201443020	170.02-00
	• <i>Percentage Limitations</i>	170.07-00
	• <i>Educational Organizations</i> 201417018	170.07-02
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	• <i>Donees of Charitable Contributions in General</i> 201228026 201239011 201240036 201342011 201711014	170.09-00
	• <i>United States, States, Political Subdivisions, Etc.</i> 201228026 201837011	170.09-01
	• <i>Religious, Charitable, Etc. Organizations</i> 201438032	170.09-02
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	• <i>Corporations</i> 201226021	170.10-02
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	• <i>Partial Interests in Property</i> 201249002	170.12-03
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	• Qualified Conservation Contribution 201212009 201212010 201239008 201334039 202002011 202020002 202141022	170.14-00
	• <i>Conservation Purpose</i> 202130014	170.14-03
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<b>Section 172</b>	<b>Net Operating Loss Deductions (Deductible v. Not Deductible)</b> 201226021 201243014 201315002 201328028 201328031 201536011 202120015 202219015	<b>172.00-00</b>
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	• <i>Allowance Only to Same Taxpayer (Libson Shops)</i> 201605018	172.01-01
	• Specified Business 201612013 201447006	172.03-00
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<b>Section 174</b>	<b>Research and Experimental Expenditures (Deductible v. Not Deductible)</b> 201324008 201718011 202342010 202344014 202351011 202432019	<b>174.00-00</b>
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<b>Section 179</b>	<b>Election to Expense Certain Depreciable Business Assets</b> 201415009	<b>179.00-00</b>
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<b>Section 197</b>	<b>Amortization of Goodwill &amp; Certain Other Intangibles</b> 201203004 201228011 201317003 201501011 201543014 201642032 201702035 201709003 201820013 201906002 202024002 202037001 202119007 202120005 202224011	<b>197.00-00</b>
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<b>Section 212</b>	<b>Expenses for Production of Income</b> 202050015 202053010	<b>212.00-00</b>
<b>Section 213</b>	<b>Medical, Dental, etc., Expenses</b> 202114001 202311001 202505002	<b>213.00-00</b>
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<b>Section 215</b>	<b>Alimony, etc., Payments</b> 201206005 201246005	<b>215.00-00</b>
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	• Permanent Improvements 201213023	263.03-00
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	• Allocation Methods 201439001	263A.04-00
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	• Disproportionate Redemption of stock 201202010 201202020 201236025	302.02-00
	• Complete Termination of Interest 201228012 201405005	302.03-00
	• Redemption from Noncorporate Shareholder in Partial Liquidation 202146006	302.04-00
	• <i>Qualified Trade or Business</i> 202146006	302.04-02
	• <i>Termination of a Business</i> 202146006 202210005	302.04-03
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<b>Section 305</b>	<b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b> 201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016 201505035 201516047 201544015 201550017 201631005 201709011	<b>305.00-00</b>
	• Stock Dividends 201304002 201404005 201446013 201447019 201516047 201537020	305.01-00
	• Distributions in Lieu of Money 201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015 201552011 201607003 201629003 201631005 201637013 201709011 201717005	305.03-00

	• Disproportionate Distributions 201213011 201404005 201446013 201537020 201604008 201717005 202406001 202406002 202406005 202406006 202406007 202406008 202406009 202406010 202406011 202406012 202406013	305.04-00
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<b>Section 306</b>	<b>Dispositions of Certain Stock</b> 201308001 201308001	<b>306.00-00</b>
	• Section 306 Stock v. Not 306 Stock 201308001 201308001	306.01-00
<b>Section 311</b>	<b>Taxability of Corporation on Distribution</b> 201352007 201405005 201421015 201511020	<b>311.00-00</b>
	• With Respect to its Stock 201405005 201835001	311.01-00
<b>Section 312</b>	<b>Effect on Earnings and Profits (Decrease v. No Decrease)</b> 201330002 201330002 201637010	<b>312.00-00</b>
	• Computations of Earnings and Profits 201601001	312.01-00
	• Tax Free Distributions 202244008 202246005	312.06-00
	• Allocation in Separations 201240017 201249012 201330002 201330002 201527003 201644018	312.09-00
<b>Section 316</b>	<b>Dividend v. Not a Dividend</b>	<b>316.00-00</b>
	• Source of Distribution	316.09-00
	• <i>Earnings and Profits</i> 201637010	316.09-03
<b>Section 317</b>	<b>Other Definitions</b>	<b>317.00-00</b>
	• Redemption of Stock v. Not a Redemption 201247010	317.02-00
<b>Section 331</b>	<b>Gain or Loss to Shareholders in Corporate Liquidations</b> 201211020 201252008 201330004 201330004 201334006 201511020 202031002	<b>331.00-00</b>
	• Year Liquidation Occurs 201228023 202017023	331.04-00
	• Form v. Substance 201252008	331.07-00
<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b> 201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201731008 202134013 201308002 201333007 201350001 201352007 201404002 201406005 201411002 201418039 201418046 201433007 201441010 201443017 201445008 201452016 201504007 201511001 201512001 201528006 201535007 201537018 201607003 201622012 201626002 201633014 201721002 201802007 201827008 201921002 201923003 202351007	<b>332.00-00</b>
	• Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002 201730010 201827006	332.01-00
	• Debts of Parent to Subsidiary 201213018	332.07-00

<b>Section 336</b>	<b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b>	<b>336.00-00</b>
	201237017 201418025 201511020 201942004 202002005 202012006 202016010 202017024 202042006 202043002 202046008 202050012 202053009 202110012 202119006 202120005 202137002 202152015 202239010 202250008 202302008 202310010 202336004 202336005 202336006 202351008 202402006 202424017 202436002 202448010	
	• General Rule 202031002	336.01-00
	• Liquidation in a Reorganization	336.03-00
	• <i>Distribution of Property to a Related Person</i> 201418025	336.03-01
	• <i>Disqualified Property</i> 201418025	336.03-02
	• <i>Liquidation to which section 332 Applies</i> 201328003	336.03-05
	• Stock Sales and Distributions Treated as Asset Transfers	336.05-00
	201749004 201546011 201611006 201622019 201625006 201633013 201636011 201640009 201652014 201702024 201711007 201714019 201721011 201730004 201730005 201733003 201739005 201740003 201740014 201751009 201802008 201808008 201808011 201824011 201825014 201827001 201836002 201836003 201842002 201848010 201902028 201909008 201910015 201910018 201923024 201928001 201929002 201929018 201930001 201931003 201934005 201940001 201941001 201942004 201943016 202002005 202003002 202005013 202012002 202012006 202016009 202016010 202016012 202017024 202020012 202023003 202042006 202043001 202043002 202046008 202050012 202053009 202101004 202106001 202109004 202119006 202119008 202120012 202130013 202137002 202147010 202149008 202152015 202152016 202208008 202215013 202220005 202239010 202240012 202242005 202244006 202246006 202247009 202250008 202301007 202302008 202302009 202302010 202309011 202309012 202310010 202316007 202317012 202322003 202322016 202330004 202336004 202336005 202336006 202338005 202342011 202342012 202347012 202350008 202351008 202352015 202352016 202402006 202403007 202403010 202414002 202424017 202424020 202427001 202436002 202439013 202441007 202448010 202503013 202505011 <b>202506009</b>	
<b>Section 337</b>	<b>Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)</b>	<b>337.00-00</b>
	202134013 201404004 201536004 201625009 201725017	
	• Adoption of Plan and 12-Month Period	337.01-00
	• <i>Date Plan Adopted</i> 201731008	337.01-01
	• Sale or Exchange 201801006 201801009 201910010 201910011 201910012 201910013 201910016 201910017	337.03-00
	• Liquidation v. Reorganization 201921002	337.07-00
	• Section 332 Liquidations 201404004 201921002	337.10-00
	• Loss on Stock of Subsidiary 201606017 201606025	337.13-00
	• Conversion to Tax Exempt 201725017	337.14-00



	• <i>Transfer of Substantially All Assets to Tax Exempt</i> 201404004	337.14-01
	• Loss Disallowance 201310015 201606017 201606025	337.16-00
	• <i>Basis Reductions on Deconsolidation</i> 201521008	337.16-01
	• <i>Allowable Worthless Stock Loss</i> 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	337.16-02
<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b>	<b>338.00-00</b>
	201211009 201213013 201214012 201351004 201412012 201429016 201435002 201702035 202114014 202131008 202131009 202133012 202135001 202137001 202210015 202224004 202226008 202240004 202309010 202501010	
	• Express Election 201214018 201412012 201924014 202114014 202131008 202131009 202133012 202135001 202137001 202226008 202240004 202309010	338.01-00
	• <i>Time in which Election must be made</i> 201206010 201246021 201632019 201338011 201437005 201438018 201503007 201510037 201530017 201534007 201611016 201738002 201826004 201835003 201850019 201924005 202037010 202114014 202131008 202135001 202137001 202210015 202224004 202240004 202309010	338.01-02
	• Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035	338.02-00
	• Consistency Rules 201213013 201214012	338.04-00
	• Elective Recognition of Gain or Loss by Target Corporation - Together with Nonrecognition of Gain or Loss on Stock Sold by Selling Consolidated Group 202334005	338.05-00
	• Purchase from Related Corporation 201203004 201702035	338.09-00
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 201203004 201702035	338.80-00
<b>Section 341</b>	<b>Collapsible Corporations</b>	<b>341.00-00</b>
	201209025	
<b>Section 346</b>	<b>(Amended-1982) Partial Liquidation Defined</b>	<b>346.00-00</b>
	202146006	
<b>Section 351</b>	<b>Transfer to Corporation Controlled by Transferor</b>	<b>351.00-00</b>
	201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201731008 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019 201505012 201506008 201511015 201641011 201746022 201810005 201820016 201822008 201835001 202048003 202125001 202309002 202426005	
	• Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007 201506008 201601001 201818010	351.01-00
	• Series of Transactions 201212001 201506008 201531014	351.02-00

	• "Property" Defined 201506008 201552026	351.05-00
	• Constructive Exchange 201350001	351.11-00
	• Section 351 v. Section 304 (See Also 0304.01-01) 201228034	351.12-00
	• Investment Company Exception 201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020 201810005 202016013	351.13-00
	• Non-Qualified Preferred Stock 201716045	351.14-00
	• Exceptions 201552026	351.15-00
<b>Section 354</b>	<b>Exchanges of Stock and Securities in Certain Reorganizations</b> 202050014 202309002	<b>354.00-00</b>
	• Exchange v. Liquidation 201423010	354.01-00
	• Substantially All of the Assets 201731008 202050014	354.05-00
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b> 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 202451015 202505001	<b>355.00-00</b>

<ul style="list-style-type: none"> <li>• Spin-Off</li> </ul>	355.01-00
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 202449006 202451015 202505001	
<ul style="list-style-type: none"> <li>• Split-Off</li> </ul>	355.01-01
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	
<ul style="list-style-type: none"> <li>• Split-Up</li> </ul>	355.01-02
201402002 201418018 201423012 201921010 201931005 201940007 202010003 202033003 202201005	
<ul style="list-style-type: none"> <li>• Non Pro Rata Distributions, etc.</li> </ul>	355.02-00
201233016 201625012 201625013	
<ul style="list-style-type: none"> <li>• Active Business</li> </ul>	355.03-00
201219003 201251006 201634010 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 201542004 201551009 201605016 201606014 201607003 201624004 201625012 201625013 201626002 201633009 201634010 201637013 201643008 201706005 201730010 201818010 201827008 201834006 201930011 201940007 201948001 201949012 202009002 202029003 202033005 202036001 202045001 202132006 202340015	
<ul style="list-style-type: none"> <li>• Five-Year Requirement</li> </ul>	355.03-01
201251006 201528016 201624004 201633009 201643008 201706005 202009002 202150004	

	• 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
<b>Section 356</b>	<b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized)</b> 201424017 201721014	<b>356.00-00</b>
	• Reorganization Exchange	356.01-00
	• <i>Series of Transactions</i> 201614017	356.01-02
	• Securities as "Other Property" 201527003	356.02-00
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b> 202244008 202246005	<b>357.00-00</b>
	• 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
<b>Section 358</b>	<b>Basis to Distributees</b> 202051009 202218002	<b>358.00-00</b>
	• Allocation of Basis 201411006 201437007 202218002 202244008 202246005	358.02-00
	• Assumption of Liabilities 201721002	358.03-00
<b>Section 361</b>	<b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)</b> 201228033 201634010 201409003 201504007 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010 201802007 201818010 201833011 201839006 201852015 201925004 201949013 201949014 202019016 202022004 202026001 202036005 202051009 202123006 202132005 202151001 202152010 202220003 202224012 202231004 202231013 202244009 202304005 202322006 202330002 202332001 202339007 202344013 202350010 202421003 202424004 202429015 202441010 202451015 202505001	<b>361.00-00</b>
	• 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 202449006 202451015	
<b>Section 362</b>	<b>Basis to Corporations</b>	<b>362.00-00</b>
	201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028 201839013 202050010 202051009 202203010 202430006 202450011	
	• 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	
<b>Section 367</b>	<b>Foreign Corporations</b>	<b>367.00-00</b>
	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	
	• Transactions Described in Section 367(b) Complete liquidation of Foreign	367.10-00
	• <i>Deficit in Earnings and Profits</i>	367.10-05
	202504005	
	• 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**

**368.00-00**

201201012 201212001 201213019 201213021 201214013 201216027 201224006  
201228030 201236014 201238018 201239003 201240017 201247009 201249012  
201252017 201308001 201308017 201308018 201310023 201312017 201314003  
201325009 201330022 201308001 201308017 201308018 201330022 201341026  
201349006 201402002 201404006 201406005 201416002 201419005 201424005  
201424006 201424009 201424011 201426004 201512001 201746022 201839006  
201931005 201944002 201949013 201949014 202019016 202033003 202035009  
202036001 202107010 202107011 202118004 202126005 202132005 202132006  
202145020 202150009 202151001 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 202451015 202505001

• *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"> <li>• Assets for Control of Transferee (Type "D")</li> </ul>	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 202449006 202451015 202505001	
<ul style="list-style-type: none"> <li>• Recapitalization (Type "E")</li> </ul>	368.05-00
201308001 201315009 201315020 201315021 201308001 201424010 201835001 202429001 202429002	
<ul style="list-style-type: none"> <li>• Change in Identity, etc. (Type "F")</li> </ul>	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"> <li>• Continuity of Interest Rule</li> </ul>	368.08-00
201214013 201224006 201247009	
<ul style="list-style-type: none"> <li>• <i>Proprietary Interest Continuity</i></li> </ul>	368.08-02
202050014	
<ul style="list-style-type: none"> <li>• <i>Related party Acquisitions</i></li> </ul>	368.08-03
201214013	
<ul style="list-style-type: none"> <li>• <i>Following a Qualified Stock Purchase Under Section 338</i></li> </ul>	368.08-05
201918015	
<ul style="list-style-type: none"> <li>• <i>Business Enterprise Continuity</i></li> </ul>	368.08-06
201247009 201314028 201413003 201644018 201918015 202145025	
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201224006	
<ul style="list-style-type: none"> <li>• <i>Transfers to Controlled Corporations</i></li> </ul>	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
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b> 201830005	<b>381.00-00</b>
	• Method of Accounting 201237012 201343012	381.04-00
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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
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	201806005	
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	• Debt v. Equity	385.01-00
	201230008 201323021	
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	201209006 201226026	
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	201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003 201750004 201837004 201923016 202035010 202042012 202044001 202114010 202114011 202114012 202125007 202202012 202202013 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	
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	201228055 201839010	
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	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 <b>202506004</b>	
	• <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	
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	• Additional Participation Requirements (See Also 410.00-00) 201810008	401.20-00
	• Medical, Etc. Benefits 201611003 201625005 201639001 201805002 202305001 202434004 202443017 202451017	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
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b>	<b>402.00-00</b>
	201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201618019 201634024 201749007 201308037 201331009 201331010 201343029 201404017 201405030 201405031 201407026 201407027 201410039 201417026 201420025 201428014 201430023 201430030 201434029 201436057 201437026 201440025 201440027 201440032 201447050 201447051 201447052 201511038 201522012 201524030 201528043 201529016 201531024 201532040 201532042 201533023 201537029 201537030 201537031 201547008 201549031 201549032 201603043 201608021 201610023 201611020 201625021 201627006 201635011 201637018 201644024 201645020 201645025 201649020 201821008 201822033 201826018 201835017 201840007 201936009 202019008 202147015 202218028 202304001 202451014	
	• 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 202451014 <b>202506004</b>	402.08-00
	• <i>Rollover Lump Sums</i> 202019008 202451014	402.08-01
	• <i>Reorganization Payments</i> 201535025	402.08-03
	• <i>By a Surviving Spouse</i> 201523019 201523020 201821008 201839005 201936009	402.08-05
	• Tax on Lump Sum Distributions 201241019 202019008 202451014	402.09-00

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	201230030	
	• Non-Forfeitable Rights	403.03-00
	201345036 201451062 201501026	
	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools	403.04-00
	201634021 201538020 201634021	
	• <i>Retirement Income Accounts</i>	403.04-05
	201742022	
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	201750004 202044001	
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	201212023 201224043 201323040 201419021 201524027 201644023	
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	201204010 201206022 201206024 201208043 201218024 201221034 201229012	
	201233023 201330030 201330030 201511039 201639018	
	• Deferred Compensation	404.10-00
	202315010	
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	201935011 201945024	
	• <i>Time of Contribution</i>	404.11-01
	201945024	
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	201540015	
<b>Section 408</b>	<b>Individual Retirement Accounts</b>	<b>408.00-00</b>
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	202114010 202114011 202114012 202140011 202210016 202322013 202322014	
	202348009	
	• Exclusive Benefit of Individual or His Beneficiary	408.01-00
	201225020	
	• Qualification	408.02-00
	• <i>Benefit Distributions</i>	408.02-01
	201628004 201628005 201628006 201633025 201706004 201750004 202044001	

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201318033 202039002 201426034 201446030 201623001 201736018 201901005  
202031007 202136004
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 201219035 201219036 201219037 201230029 201242018 201320022 201612001  
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 201506015 201511022 201511045 201645012 202136004

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	• Certain Employee Contributions 201305021 201340026 201351030 201417025 201425026 201443035 201443036 201509069 201529009 201532036 201540014 201601013 201606029 201720009 202126001 202304001	414.09-00
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	• Termination of Election 201302022	444.04-00

<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b> 201228035 201350033 201403015 201503011 201504011 201614037 202007009 202008007	<b>446.00-00</b>
	<ul style="list-style-type: none"> <li>• Clearly v. Not Clearly Reflecting Income 201504011 201547004</li> <li>• Change of Methods (Permissible v. Not Permissible) 201202021 201345025 201426025 201442050 201442051 201521012</li> <li>• <i>Correction of Method or Error</i> 201442049 201442050 201442051</li> <li>• <i>Consent Needed</i> 201442050 201442051</li> <li>• <i>Computing Depreciation</i> 201410029</li> <li>• <i>Change in Method of Accounting for Depreciation</i> 201436048</li> <li>• Method of Accounting; Banks and Financial Institutions; Specific Cash Item Changes</li> <li>• <i>Loan Fees and Finance Charges (But Not Rev. Rul. 72-100)</i> 201651014</li> <li>• Change of Methods; Inventory</li> <li>• <i>Uniform Capitalization Rules (See Also 1.263A)</i> 201430013</li> <li>• Notional Principal Contracts 201411032</li> </ul>	<ul style="list-style-type: none"> <li>446.01-00</li> <li>446.04-00</li> <li>446.04-01</li> <li>446.04-03</li> <li>446.04-13</li> <li>446.04-17</li> <li>446.11-00</li> <li>446.11-04</li> <li>446.19-00</li> <li>446.19-06</li> <li>446.21-00</li> </ul>
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b> 201203013 201321023 201607026 201852019 202002013 202444009	<b>451.00-00</b>
	<ul style="list-style-type: none"> <li>• Indeterminate Income 201607026</li> <li>• Tax Refunds 201231011</li> <li>• Prepaid and Advance Income 201619009</li> <li>• <i>Goods (1.451-5)</i> 201610017</li> <li>• Constructive Receipt 201321023 201327002</li> <li>• <i>Payments to Third Person</i> 201321023</li> <li>• Accrual Method 201321023</li> </ul>	<ul style="list-style-type: none"> <li>451.05-00</li> <li>451.08-00</li> <li>451.13-00</li> <li>451.13-04</li> <li>451.14-00</li> <li>451.14-03</li> <li>451.19-00</li> </ul>
<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b> 201405005 201440004 201451004 201503005 201524010 201524011 201524012 201524013 201530001 201540003 201825024 201909002 201943004 202319010	<b>453.00-00</b>
	<ul style="list-style-type: none"> <li>• Disposition of Obligations 201248006 201248007 201248008</li> <li>• Timely v. Untimely Elections 201530001 201616004 201750008</li> </ul>	<ul style="list-style-type: none"> <li>453.05-00</li> <li>453.06-00</li> </ul>



	• <i>Election Out</i> 201524010 201524011 201524012 201524013 201530001 201540003 201750008 202020017	453.06-06
	• Revocation of Elections 201232021 201332009 201440004 201503005 201825024 201909002 201943004 202024005 202115004	453.08-00
	• Contingent Payment Sales 201241001	453.09-00
	• <i>Alternative Basis Recovery</i> 201241001 201417006 201626009 201626010 201626011 201626012	453.09-01
	• Definitions	453.10-00
	• <i>Installment Method</i> 201348007	453.10-02
	• Dealer Dispositions	453.13-00
	• <i>Exceptions to Dealer Dispositions</i> 201622007	453.13-01
	• Gross Profit Ration Calculation 201203017	453.16-00
<b>Section 453A</b>	<b>Special Rules for Non Dealers of Real Property</b>	<b>453A.00-00</b>
	• Interest on Deferred Tax Liability 201221021	453A.03-00
	• Pledges of Installment Obligations	453A.04-00
	• <i>Secured Indebtedness</i> 202118016	453A.04-03
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b>	<b>457.00-00</b>
	201228043 201731009 201351001 201434003 201508001 201545010 201636018 201643015 201817004 201819007 201822004 201908014 201930009 201943009 202017017 202136002 202417009	
	• Year of Inclusion in Gross Income 201211001	457.01-00
	• Eligible Deferred Compensation Plan Defined 201211001 201743002	457.05-00
	• <i>State</i> 201731009 201643015	457.05-02
	• Special Rules 201508001 202417009	457.09-00
	• <i>Certain Plans Excepted</i> 202143008 202144005	457.09-05
	• <i>Nonelective Deferred Compensation</i> 201447002	457.09-06
	• <i>Length of Service Award Plans</i> 201508001 202417009	457.09-08
<b>Section 460</b>	<b>Special Rules for Long-Term Contracts</b>	<b>460.00-00</b>
	201650014 202046001	
	• Allocation of Costs to Contract (See Also 451 and 446)	460.03-00

	• <i>Construction/Real Estate ISP - Percentage of Completion Method of Accounting - Timing of Cost Recognition</i> 201537022	460.03-09
<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b> 201237012 201322023 201323006 201343012 201442048 201603024 201610006 201718029 201803005 202042014 202122004 202122005 202122006 202123003 202139004 202443004 202449012 202449013	<b>461.00-00</b>
	• <i>Accrual Method</i> 201246029 202203009	461.01-00
	• <i>Expenditure For Asset Having Long Useful Life</i> 201311021	461.01-06
	• <i>Incurred Liabilities</i> 202116012	461.06-00
	• <i>Accrual Basis</i> 201223015 201311021	461.06-01
<b>Section 465</b>	<b>Deductions Limited to Amount at Risk</b> 201805013 201916005 202009024	<b>465.00-00</b>
	• <i>Amounts Considered at Risk</i>	465.01-00
	• <i>Borrowed Amounts</i> 201606027	465.01-01
	• <i>Amounts Protected Against Loss</i> 201308028 201308028	465.01-02
	• <i>Activities to Which Section Applies</i> 201501012	465.02-00
	• <i>Activities Separate v. Not Separate</i> 201805013	465.02-05
	• <i>Other Activities</i> 201805013	465.03-00
	• <i>Exclusions</i>	465.04-00
	• <i>Real Property</i> 201606027	465.04-01
<b>Section 467</b>	<b>Certain Payments for the Use of Property or Services</b>	<b>467.00-00</b>
	• <i>In General</i> 201549027	467.01-00
<b>Section 468</b>	<b>Special Rules for Mining and Solid Waste Reclamation and Closing Costs</b>	<b>468.00-00</b>
	• <i>Mining (See Also 613.03-06 et seq)</i> 201311011 202446001 202446002 202446003 202446004 202446005	468.01-00
<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b> 201612003 201644013 201644014 201747001 201928006 201932014 201932015 201933008 201937006 202017007 202048005 202105001 202105002 202105003 202105004 202117005 202218003	<b>468A.00-00</b>
	• <i>In General</i> 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014 201432012 201450009 201450010 201451011 201451013 201510030	468A.01-00
	• <i>Ruling Amount</i> 201221011	468A.04-00

	• <i>Initial Schedules</i>	468A.04-01
	201721009 201721010 201723014 201723015 201723016 201725014 201726005 202041001 202042004	
	• <i>Revised Schedules</i>	468A.04-02
	201244007 201245011 201246009 201246010 201246011 201250006 201250007 201331003 201331004 201334002 201334003 201334004 201334035 201336015 201347009 201347010 201515014 201521005 201540007 201541005 201542006 201545019 201546007 201546008 201547001 201547002 201550019 201550020 201550021 201616003 201616005 201641006 201644011 201644012 201647006 201716022 201721009 201721010 201723013 201723014 201723015 201723016 201740008 201740009 201740012 201742014 201832010 201835002 201843003 201848006 201850007 201910006 201910007 201948005 201950005 201950006 202012004 202014013 202016016 202034005 202041001 202042004 202050004 202104003 202104004 202104005 202111006 202111007 202111008	
	• Nuclear Decommissioning Reserve Fund	468A.05-00
	• <i>Self Dealing</i>	468A.05-07
	201907005	
	• <i>Disqualification of Fund</i>	468A.05-08
	201907005 201909007 202208002	
	• Nuclear Power Plant	468A.06-00
	• <i>Disposition of Interest</i>	468A.06-03
	201729011 201729012 201730020 201825019 201825020 201825021 202009016 202009017 202009018 202009019 202009020 202009021 202117004 202117013 202122004 202122005 202122006 202123003 202218022 202223008 202223009	
	• Time When Payments Deemed Made	468A.07-00
	201450011	
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b>	<b>468B.00-00</b>
	201208036 201347019 201411027	
	• In General	468B.01-00
	201447005 201450019 202050003 202139004	
	• Taxation of Designated Settlement Funds	468B.02-00
	201347019 201411027 201718018 201803005 201923010 201930004 202203009 202337009	
	• Other Funds	468B.06-00
	201322026 201718029 201922023 202203009	
	• Clarification Of Taxation of Certain Funds	468B.07-00
	201208036 201347019 201411027	
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b>	<b>469.00-00</b>
	201244017 201312041 201324018 201411025 201427016 201515032 201804007 202006010 202006012 202007015 202229036 202308003 202309003	
	• Disallowed Loss and Credit	469.01-00
	• <i>Closely Held C Corporation</i>	469.01-02
	201411025	
	• Passive Activity Defined	469.03-00
	201341030 202151005 202229036 202308003 202309003	
	• <i>Definition of Activity</i>	469.03-03
	201221012 201634022 201341030 201411025 201634022 201651003 201725003 201804007 202006010 202007015 202308003 202309003	
	• Rules Determining Income or Loss	469.05-00
	201348013	

	• Disposition of Entire Interest in Passive Activity 201415002 201428008	469.07-00
	• Material Participation Defined 201317010 202229036	469.08-00
	• Other Definitions and Rules 201348013	469.10-00
	• Real Property Business 201321021 201427016 201504010 201638014 201638015 201638016 201804007 202006010 202006012 202007015 202223010 202223011 202226003	469.14-00
<b>Section 471</b>	<b>General Rule for Inventories</b> 201504011 202114019	<b>471.00-00</b>
	• Inventories at Cost 202114019	471.03-00
<b>Section 472</b>	<b>Last-In, First-Out Inventories</b> 201836005	<b>472.00-00</b>
	• Election 201208033 201342009 202014014	472.01-00
	• LIFO Conformity Requirement 201550031	472.05-00
<b>Section 475</b>	<b>Mark to Market Accounting Method for Dealers in Securities</b> 201238025 201423019 201507019	<b>475.00-00</b>
	• Treatment of Securities Marked to Market 201314042	475.01-00
	• Exceptions to Mark to Market Treatment	475.02-00
	• <i>Securities Held for Investment</i> 201423019	475.02-01
	• <i>Identification Requirements</i> 201432016	475.02-04
	• Character of Gain or Loss 201432016	475.04-00
	• Definitions 201238025 201529006	475.05-00
	• Commodities Dealers 201623005	475.06-00
	• Commodities Traders 201623005	475.07-00
	• Securities Traders 201239004 201423019 201432016 202009013 202037007 202048009 202143004 202143005 202145015 202150001 202325003 202329006 202403006	475.08-00
<b>Section 481</b>	<b>Adjustments Required by Changes in Method of Accounting</b> 201350033 201403015 201426025 201436048 201503011 201521012 201547004 201716002 202123007	<b>481.00-00</b>
	• Pre-1954 Adjustments	481.02-00
	• <i>Involuntary</i> 201231004 201442049	481.02-02
	• Acceleration of Adjustment 202139004	481.07-00

<b>Section 482</b>	<b>Allocation of Income and Deductions Among Taxpayers</b> 201945026 202107010 202107011 202118013	<b>482.00-00</b>
	<ul style="list-style-type: none"> <li>• Control 201751014</li> <li>• Services 201751014</li> <li>• Transfer or Use of Intangibles 202118013</li> <li>• <i>Cost Sharing Agreements</i> 202118013</li> </ul>	482.02-00  482.09-00  482.11-00  482.11-08
<b>Section 483</b>	<b>Interest on Certain Deferred Payments</b>	<b>483.00-00</b>
	<ul style="list-style-type: none"> <li>• Payments to Which Section Applies</li> <li>• <i>Indefinite as to Time, Liability, or Amount (Contingent)</i> 201451003</li> </ul>	483.02-00  483.02-01
<b>Section 501</b>	<b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b>	<b>501.00-00</b>
	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 202448012 202448013 202501013 202504019	501.01-00
	<ul style="list-style-type: none"> <li>• Instrumentalities of U.S. 201749019 201503016 201503019 201509039 202340020 202344017 202413013 202419025</li> </ul>	

• 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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202240027 202240028 202242009 202242011 202242012 202242014 202242015  
202242017 202242018 202242020 202242021 202242023 202243011 202243013  
202243017 202243019 202244017 202244019 202244021 202245006 202245009  
202246011 202246013 202246015 202247010 202247011 202247013 202247014  
202247015 202247016 202248011 202248012 202248014 202248016 202249016  
202249019 202302013 202302017 202304012 202304015 202304016 202305012  
202305014 202305015 202305016 202305017 202306009 202306012 202307007  
202308011 202309017 202310011 202310013 202310016 20231006 202314016 202316009  
202316010 202316011 202317022 202317024 202317025 202318019 202318020  
202318021 202319016 202319018 202319020 202319021 202319025 202321005  
202321006 202321007 202321008 202321009 202321010 202321011 202321012  
202321013 202321016 202322019 202323010 202323011 202324011 202324012  
202325008 202325009 202325010 202326020 202326022 202327018 202327019  
202327020 202328021 202332014 202332015 202332016 202332018 202333004  
202334016 202334017 202334018 202336016 202336017 202336018 202336019  
202336020 202336021 202336022 202336023 202336024 202336025 202336026



202336027 202336029 202336031 202338007 202338008 202338009 202338010  
202338011 202338012 202338013 202338014 202338015 202338016 202338017  
202338018 202338019 202338020 202338021 202338022 202338023 202338024  
202338025 202338026 202339011 202339012 202339013 202339014 202339015  
202339016 202339017 202339018 202339019 202339020 202339021 202339022  
202339023 202339024 202339025 202339026 202339027 202339028 202339029  
202339030 202339031 202339032 202339033 202339034 202339035 202339036  
202339037 202339040 202339041 202339042 202339043 202339044 202339045  
202340018 202340019 202340020 202342016 202342017 202343037 202344016  
202344017 202345011 202345012 202346009 202346029 202346031 202346032  
202346033 202346034 202347016 202347018 202347019 202348011 202348012  
202350017 202351012 202351013 202351015 202351016 202352021 202401019  
202402012 202402014 202403013 202403016 202403018 202403019 202404006  
202404007 202404009 202404010 202405007 202405008 202405009 202405011  
202405012 202405013 202405014 202408008 202409017 202409018 202409020  
202411013 202412010 202412011 202414005 202414006 202414010 202419018  
202419019 202419021 202419022 202419023 202419024 202419025 202420031  
202421008 202421009 202424021 202424022 202425013 202425014 202425015  
202425016 202426015 202426016 202426017 202428006 202429018 202429019  
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202432020 202433014 202434012 202436014 202436015 202436016 202436017  
202437007 202442006 202442007 202442009 202442010 202443019 202443020  
202443021 202443022 202443023 202443024 202443025 202444010 202444011  
202444012 202446012 202446013 202447017 202448012 202448013 202448014  
202449018 202450013 202450014 202452014 202452015 202452017 202501012  
202501013 202501014 202503015 202504019 202505024

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

• *Foundations* 501.03-02  
201911008 201335014 201335023 201411037 201436051 201513005 201514016  
201541013 201603033 201606030 201609001 201825004 202144028

• *Trusts* 501.03-03  
201219029 201237019 201306023 201317011 201335014 201447049 201451032  
201451035 201617011 201710031 202014015 202014019 202050017 202117014  
202129015 202131010 202223016 202233019 202235012 202420030 202433014  
202446012

• *Unincorporated Associations* 501.03-04  
201241010 201731016 201827013 202015019 202405008 202414005 202414008  
202448016

<ul style="list-style-type: none"> <li>• <i>Corporations</i></li> </ul>	501.03-05
201202038 201204019 201204020 201204021 201205011 201210041 201211026 201215011 201218041 201219025 201219028 201224033 201224036 201227006 201228042 201229001 201229010 201230025 201233018 201236033 201241011 201242014 201244021 201245021 201325014 201701020 201333014 201338052 201346012 201405023 201410035 201419016 201423026 201426028 201428021 201446025 201451036 201521016 201550043 201615018 201622035 201643025 201702042 201712014 201717048 201718038 201721022 201740022 201742028 201743018 201814010 201824012 201832013 201832015 201835012 201838008 201841007 201841008 201847011 201904016 201908024 201917008 201922038 201924018 201929021 201934008 201940010 201941030 201942011 201944017 202009028 202019028 202022005 202022006 202022007 202033006 202041009 202046010 202047009 202047012 202047014 202049005 202101006 202102012 202105009 202105011 202109007 202110044 202114023 202118021 202127040 202131011 202131013 202141028 202145031 202152021 202228015 202237011 202237019 202240028 202242016 202304014 202310011 202314016 202316009 202316010 202326022 202335015 202335019 202352021 202403015 202411012 202413013 202421010 202422012 202422013 202426017 202434014 202437006 202443022 202448013	
<ul style="list-style-type: none"> <li>• <i>Civil Rights Groups</i></li> </ul>	501.03-07
201217021 201701023 201640019	
<ul style="list-style-type: none"> <li>• <i>Educational Organizations</i></li> </ul>	501.03-08
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 202451009	
<ul style="list-style-type: none"> <li>• <i>Fraternal Beneficiary Societies; Secret Societies (See Also 0501.08-00)</i></li> </ul>	501.03-09
201951012	
<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i></li> </ul>	501.03-11
201210041 201317012 201328035 201445015 201451037 201702002 201703005 201744019 202004012	
<ul style="list-style-type: none"> <li>• <i>Libraries, Museums, etc.</i></li> </ul>	501.03-13
201221024 201517011	
<ul style="list-style-type: none"> <li>• <i>Literary Organizations</i></li> </ul>	501.03-14
201433020	
<ul style="list-style-type: none"> <li>• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i></li> </ul>	501.03-15
201215011 201322041 201335024 201438032 202429017	
<ul style="list-style-type: none"> <li>• <i>Political Action Organizations</i></li> </ul>	501.03-17
201712015 202005020	
<ul style="list-style-type: none"> <li>• <i>Prevention of Cruelty Groups</i></li> </ul>	501.03-18
201337017 201831013 202404008	
<ul style="list-style-type: none"> <li>• <i>Public Recreation Facilities and Athletic Organizations</i></li> </ul>	501.03-19
201204020 201340021 201343028 201619010 201918018 202131011 202140017 202144030 202152019 202152022 202328021 202349013 202351016	
<ul style="list-style-type: none"> <li>• <i>Religious Organizations</i></li> </ul>	501.03-20
201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022 201904008 202007019 202138010	
<ul style="list-style-type: none"> <li>• <i>Research Organizations</i></li> </ul>	501.03-21
201701022 202129017	

<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201634025 201415003 201423030 201432037 201652029 202207010 202409019</li> </ul>	501.03-22
<ul style="list-style-type: none"> <li>• <i>Scientific Organizations</i> 201311030 201313032 201701022 201717048 201818018 202126024</li> </ul>	501.03-24
<ul style="list-style-type: none"> <li>• <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201632022 201340021 201415007 201451036 201505042 201716048 202004015</li> </ul>	501.03-25
<ul style="list-style-type: none"> <li>• <i>State Instrumentalities</i> 201411018</li> </ul>	501.03-26
<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i> 201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 201632020 201632021 201632023 201731016 201911016 202021021 202021026 201330037 201331007 201334043 201340021 201341037 201349023 201351029 201407016 201407017 201410043 201410044 201411038 201411042 201412022 201414024 201414033 201417024 201423030 201424027 201428031 201430014 201433016 201441017 201446029 201510059 201511024 201517015 201525011 201525012 201526020 201526021 201526023 201541012 201543019 201604018 201610026 201615016 201615017 201617012 201619010 201648020 201649016 201710033 201712017 201718039 201729023 201734010 201736024 201736025 201737013 201738012 201739016 201740023 201742028 201743018 201743019 201747008 201802015 201802016 201810009 201814009 201816011 201819011 201822032 201823006 201824012 201831014 201832019 201833018 201838008 201838009 201844013 201847010 201852020 201904015 201904016 201907008 201921019 201927022 201929021 201931011 201931012 201935013 201936010 201940008 201940010 201940011 201941030 201942011 201944017 201947020 201951012 202004011 202004015 202005021 202011008 202012013 202014017 202014022 202015017 202015027 202016019 202016023 202016024 202016028 202017030 202017031 202017034 202017035 202022006 202022007 202031011 202033006 202034011 202047009 202047012 202052022 202102009 202102010 202102011 202102012 202102013 202105009 202107012 202109007 202117017 202122014 202122018 202124012 202124013 202125020 202125022 202131011 202138007 202138008 202139011 202141024 202141025 202141027 202141029 202145028 202145031 202150031 202152020 202202017 202213013 202214014 202217008 202217009 202218026 202221011 202221019 202222007 202226018 202231015 202234007 202236011 202237019 202238010 202240028 202242009 202242012 202242015 202242023 202243019 202244018 202244020 202244021 202247015 202247016 202302017 202304014 202305015 202305017 202307007 202308012 202309017 202310011 202310013 202311007 202314016 202316010 202323011 202324011 202332015 202332018 202335019 202336030 202348011 202349013 202351015 202402012 202403013 202403015 202405006 202405009 202405013 202408009 202409020 202411013 202413012 202414007 202416015 202419020 202419025 202420031 202421010 202422012 202424022 202426015 202431012 202431013 202432020 202437006 202442010 202443020 202443025 202446012 202446013 202446014 202448016 202449015 202449016 202449018 202451019 202452014 202452017 202501013 202504019 202504020</li> </ul>	501.03-30
<ul style="list-style-type: none"> <li>• <i>Limitation of Beneficiaries</i> 201923026 201931011 202011008 202014015 202014016 202034011 202241007</li> </ul>	501.03-31
<ul style="list-style-type: none"> <li>• <i>Cooperative Hospital Service Organizations</i> 201218016 201433018</li> </ul>	501.03-32
<ul style="list-style-type: none"> <li>• <i>Lessening the Burdens of Government</i> 201213029 201214034 201413012 201531022 201945029 202118021 202131013 202351013 202351014 202405007</li> </ul>	501.03-33

<ul style="list-style-type: none"> <li>• Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</li> </ul>	501.04-00
<p>201204018 201205014 201213032 201214035 201215014 201219030 201219031  201221025 201221026 201221027 201221028 201221029 201224031 201224034  201234028 201252029 201313031 201317013 201318010 201318011 201318013  201318014 201318015 201318016 201318018 201318019 201318020 201318021  201318022 201318023 201318024 201318025 201318028 201319031 201321032  201321037 201321039 201323026 201323031 201323036 201323038 201323039  201325016 201327016 201329022 201731017 201749020 202021024 201331006  201333017 201333018 201334045 201335017 201338053 201338055 201349018  201351024 201403019 201403020 201406019 201409013 201411039 201414028  201424028 201425013 201429031 201443021 201449002 201451033 201503020  201505043 201507025 201511025 201518018 201552032 201615014 201640021  201641026 201642037 201710032 201710034 201736026 201750019 201801014  201802018 201803010 201810010 201820020 201832016 201832017 201907013  201922039 201932016 201933014 201933015 201941028 201951011 201951014  202009025 202014018 202015024 202015028 202017039 202022009 202023008  202047015 202052012 202105008 202110020 202120016 202124010 202126025  202128009 202130015 202135009 202145030 202151006 202210023 202214013  202216018 202227011 202227012 202228016 202230013 202232019 202233017  202235011 202244016 202247012 202251008 202306010 202306011 202306013  202317021 202319023 202321015 202323013 202331004 202333005 202336028  202347017 202402015 202414009 202434013 202501016 202502006</p>	
<ul style="list-style-type: none"> <li>• <i>Local Associations of Employees</i></li> </ul>	501.04-01
<p>201321033 201321035 201321036 201321038 201323027 201323032 201443020  201736026 201810010</p>	
<ul style="list-style-type: none"> <li>• <i>Prepaid Medical Care Association (See Also 0501.03-10)</i></li> </ul>	501.04-02
<p>201406019 201451033 202101007 202331004</p>	
<ul style="list-style-type: none"> <li>• <i>Political Activities Organizations</i></li> </ul>	501.04-03
<p>201214035 201221025 201221026 201221027 201221028 201221029 201403019  201403020 201424028 201449002 201552032 201615014 201951013 202022009  202120016</p>	
<ul style="list-style-type: none"> <li>• <i>Community</i></li> </ul>	501.04-06
<p>201338053 201941028 202023008 202047014 202226014 202227012 202230013  202237011 202323013 202336028 202344018 202414009</p>	
<ul style="list-style-type: none"> <li>• <i>Homeowners Association</i></li> </ul>	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 202452016 202501016  202502006</p>	
<ul style="list-style-type: none"> <li>• <i>Labor Organizations</i></li> </ul>	501.05-00
<p>201217022 201311031 201646007 201824014 201951011 202345010 202350014  202350016 202501015</p>	
<ul style="list-style-type: none"> <li>• <i>Agriculture and Horticulture Organizations</i></li> </ul>	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  
 201749016 201338047 201347023 201349019 201349021 201405025 201406020  
 201420021 201425014 201430018 201446026 201451038 201502015 201509041  
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 201633036 201633037 201639016 201649017 201702044 201715003 201717045  
 201718040 201721020 201733016 201736028 201750020 201751023 201809007  
 201811016 201814011 201821013 201832018 201906014 201907007 201931009  
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 202015025 202017028 202018008 202034010 202050016 202052025 202052040  
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 202232020 202232021 202232022 202232023 202237012 202248013 202309016  
 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  
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 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"> <li>• Social Clubs</li> </ul>	501.07-00
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 202505023 202505025	
<ul style="list-style-type: none"> <li>• Profit v. Not for Profit</li> </ul>	501.07-01
201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201835007 202015023 202319022 202505023 202505025	
<ul style="list-style-type: none"> <li>• Distribution of Assets</li> </ul>	501.07-02
201204018 201213034 201213035 201515035 202226016	
<ul style="list-style-type: none"> <li>• Leases or Sales of Club Property</li> </ul>	501.07-03
201204018 201302043 201306027 201315030 201629009 202201014 202227010 202343038 202422014	
<ul style="list-style-type: none"> <li>• Automobile Clubs</li> </ul>	501.07-04
201430019	
<ul style="list-style-type: none"> <li>• Business with Nonmembers</li> </ul>	501.07-05
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	
<ul style="list-style-type: none"> <li>• Payment of Benefits to Members</li> </ul>	501.07-06
201219032 201306027 201642036 201845030 201941026 201943025 202015018	
<ul style="list-style-type: none"> <li>• Fraternal Beneficiary Societies (See Also 0501.03-09)</li> </ul>	501.08-00
201425015 201717046 201720011 201951012 202003007 202239015 202332017	
<ul style="list-style-type: none"> <li>• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</li> </ul>	501.09-00
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	
<ul style="list-style-type: none"> <li>• Permissible Benefits</li> </ul>	501.09-01
202039003 201451040 201605015 201703014 201947010 202034001 202125002	

<ul style="list-style-type: none"> <li>• <i>Geographic Locale</i> 201221030 201330039 201330039 201415008</li> </ul>	501.09-02
<ul style="list-style-type: none"> <li>• <i>Inurement</i> 201321040 201634029 201351026 201605015 201625004 201625018 201734009 201833013</li> </ul>	501.09-03
<ul style="list-style-type: none"> <li>• <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014 201835011 202236004</li> </ul>	501.09-04
<ul style="list-style-type: none"> <li>• Domestic Fraternal Societies, Orders, and Associations 201240026 201340022 201620014 201721021 201805015 202133015 202222006 202316012 202319021</li> </ul>	501.10-00
<ul style="list-style-type: none"> <li>• Local Benevolent Life Insurance Associations, etc. 201247019 201431031 201814012 202232017</li> </ul>	501.12-00
<ul style="list-style-type: none"> <li>• <i>Mutual Ditch or Irrigation Companies</i> 201246038</li> </ul>	501.12-01
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031</li> </ul>	501.12-02
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028</li> </ul>	501.12-03
<ul style="list-style-type: none"> <li>• Cemetery Companies 201409009 201428011 201428029 201605019 202419017 202448015</li> </ul>	501.13-00
<ul style="list-style-type: none"> <li>• Credit Unions 201416009 201447039</li> </ul>	501.14-00
<ul style="list-style-type: none"> <li>• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201713012 201713013 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016</li> </ul>	501.15-00
<ul style="list-style-type: none"> <li>• Organized to Finance Crop Operations 201333014</li> </ul>	501.16-00
<ul style="list-style-type: none"> <li>• Supplemental Unemployment Benefit Trusts 201406018 201411041</li> </ul>	501.17-00
<ul style="list-style-type: none"> <li>• Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015 202052016 202149011 202221010</li> </ul>	501.19-00
<ul style="list-style-type: none"> <li>• Section 501(c)(25) Organizations 202226017</li> </ul>	501.25-00
<ul style="list-style-type: none"> <li>• Religious and Apostolic Organizations 201310047</li> </ul>	501.26-00
<ul style="list-style-type: none"> <li>• Cooperative Hospital Service Organizations 201218016</li> </ul>	501.27-00
<ul style="list-style-type: none"> <li>• Dedication of Assets to an Exempt Organization 201706019 201841007 201841008 201904016 201940010 201941030 201942011</li> </ul>	501.29-00
<ul style="list-style-type: none"> <li>• Control of Corporation 201224031 201224034 201247017 201428029 201433017 201839015 202020024 202101008 202504021</li> </ul>	501.30-00
<ul style="list-style-type: none"> <li>• <i>Closely Controlled Organizations</i> 201306026</li> </ul>	501.30-01

<ul style="list-style-type: none"> <li>• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047</li> </ul>	501.30-02
<ul style="list-style-type: none"> <li>• <i>Proof of Exemption</i> 201235023 201701020 201649016 201710035 201710036 201835012 202032008 202114023 202313008 202313009</li> </ul>	501.31-00
<ul style="list-style-type: none"> <li>• <i>Domestic Fraternal Societies</i> 201404012</li> </ul>	501.31-01
<ul style="list-style-type: none"> <li>• <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 202449017</li> </ul>	501.32-00
<ul style="list-style-type: none"> <li>• <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 202451019 202504020</li> </ul>	501.32-01



• Private v. Public Interest Served

501.33-00

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• Trustees Serve Private Interest

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- "Exclusively" Test 501.35-00  
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- Business Activities 501.36-00  
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- Section 501(c)(3) Organizations 501.36-01  
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- Fairs, Trade Shows, Exhibitions, etc. (See also 0512.07-00) 501.36-02  
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- Publishing Activities, Radio, Television, etc. 501.36-03  
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- Fund Raising (See also 0512.06-00) 501.36-04  
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- Legislative and Political Propaganda Activities 501.38-00  
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- "Action" Organizations 501.38-01  
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	• <i>Electing Expenditure Test</i> 201239012 201415007 201804005 202206013	501.38-02
<b>Section 502</b>	<b>Feeder Organizations (Exempt v. Not Exempt)</b> 201317011 201444043	<b>502.00-00</b>
<b>Section 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt)</b> 201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008 201928015 202414007 202451019	<b>503.00-00</b>
	• Organizations to Which Section Applies 202309016	503.01-00
	• Future Status of Organizations Denied Exemption 201209007 201209008 201520013	503.03-00
<b>Section 504</b>	<b>Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities</b>	<b>504.00-00</b>
	• Denial of Exemption 201205011 201205013 201217019 201446028 201510059	504.50-00
<b>Section 507</b>	<b>Termination of Private Foundation Status</b> 201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003 201825004 201930017 202017026 202231005 202231006 202231007 202231008 202328004 202328005 202432004 202432005 202432006 202432007 202432008	<b>507.00-00</b>
	• 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
<b>Section 508</b>	<b>Special Rules With Respect to Section 501 (c)(3) Organizations</b> 202119002	<b>508.00-00</b>
	• New Organizations 201446025	508.01-00
	• Governing Instruments 201931011	508.04-00
<b>Section 509</b>	<b>Private Foundation Defined</b> 202023012	<b>509.00-00</b>
	• Definitions 201418067	509.01-00

	• <i>Private Foundation</i>	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	
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc., Organizations (Taxable v. Not Taxable)</b>	<b>511.00-00</b>
	201206018 201219024 201251019 201701002 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 201626004 202415003	
	• <i>Organizations Subject to Tax</i>	511.01-00
	201406019	
	• <i>Section 501(c)(2) Corporations</i>	511.02-00
	201241018	
<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b>	<b>512.00-00</b>
	201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036 201321024 201321025 201323029 201328035 201701002 201406020 201407022 201409009 201413012 201422027 201423027 201423030 201425016 201426029 201430017 201434025 201440022 201441019 201451044 201501014 201503018 201613014 201613015 201630009 201636042 201636043 201710005 201729013 201729014 201730022 201837014 202133014	
	• <i>Exception, Additions, and Limitations on Unrelated Income</i>	512.01-00
	201206018 201425016 201430017 201503018 201644019 202002010	
	• <i>Rents and Royalties</i>	512.01-01
	202039018 201444043 201644019 201740002	
	• <i>Rent v. Ordinary Business Profits</i>	512.01-02
	201422027 201849009	
	• <i>Investments and Other Speculative Activities--Foundation (See Also 0501.26-06)</i>	512.04-00
	201329028 201333020 201413012 201613014 201613015 201636042 201636043 201729013 201729014 201730022	
	• <i>Advertising (See Also 0501.26-02)</i>	512.05-00
	201405029 201837014	
	• <i>Fund-Raising Activities (See Also 0501.26-06)</i>	512.06-00
	201330043 201330043	
	• <i>Definitions</i>	512.09-00

	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i>	512.09-03
	201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027 201833013 201844005	
	• Modifications	512.10-00
	201409009 201435017 201441018 201503018 201603032 202027003	
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b>	<b>513.00-00</b>
	201219024 201219031 201250025 201251019 201320023 201322054 201701002 201406020 201413012 201417018 201422027 201423027 201423030 201430018 201440023 201445015 201543017 201603032 201613014 201613015 201633032 201636042 201636043 201644019 201710005 201729013 201729014 201730022 202331004	
	• Trusts	513.01-00
	201613014 201613015 201636042 201636043 201729013 201729014 201730022	
	• Advertising, etc., Activities	513.02-00
	201811016 201837014	
	• Sales and Service to Public	513.04-00
	201205013 201221024 201428030 202125020	
	• Games of Chance	513.05-00
	202002010	
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b>	<b>514.00-00</b>
	201418061 201422027 201430017 201434024 201434026 201849009 202225007	
	• Rent and Deductions	514.01-00
	201740002	
	• Definitions--Debt-Financed Property	514.06-00
	201221024 201418061 201434024 201434026 201603032 201702002 201703005 201740002 202225007	
	• Acquisition Indebtedness	514.07-00
	201206018 201246040 201740002	
<b>Section 521</b>	<b>Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt)</b>	<b>521.00-00</b>
	201333014 201511020 201835010	
	• Farmers' v. Not a Farmers' Cooperative	521.01-00
	202402013	
<b>Section 527</b>	<b>Political Organizations</b>	<b>527.00-00</b>
	202005020	
<b>Section 528</b>	<b>Certain Homeowners Associations</b>	<b>528.00-00</b>
	201210007 201214016 201223011 201918006 202112001	
	• Revocation of Election	528.04-00
	201244005 201327008	
	• Definition of Homeowners Association	528.05-00
	201204017	
<b>Section 529</b>	<b>Qualified State Tuition Programs</b>	<b>529.00-00</b>
	201310043 201317017	
<b>Section 531</b>	<b>Imposition of Accumulated Earnings Tax (Imposed v. Not Imposed)</b>	<b>531.00-00</b>
	201653017	
<b>Section 533</b>	<b>Evidence of Purpose to Avoid Income Tax (Proscribed Purpose v. Not Proscribed Purpose)</b>	<b>533.00-00</b>
	• Holding and Investment Companies	533.02-00
	201653017	

<b>Section 534</b>	<b>Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer)</b> 201428023	<b>534.00-00</b>
<b>Section 542</b>	<b>Definition of Personal Holding Company</b>	<b>542.00-00</b>
	• Stock Ownership Requirements 201208025	542.02-00
	• Consolidated Returns 201901002	542.03-00
<b>Section 544</b>	<b>Rules for Determining Stock Ownership</b> 201208025	<b>544.00-00</b>
<b>Section 561</b>	<b>Deduction v. Not a Deduction for Dividends Paid</b>	<b>561.00-00</b>
	• Personal Holding Companies 201901002	561.03-00
	• Dividends-Paid Deduction 201901002	561.07-00
<b>Section 562</b>	<b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b> 201205004 201244012 201304004 201516047	<b>562.00-00</b>
	• Preferential Dividends 201216031 201304002 201316013 201327006 201444022 201516047 201924003 202051005	562.03-00
<b>Section 565</b>	<b>Consent Dividends</b> 201202014 201336017 201628015 201901002 202136003 202144006	<b>565.00-00</b>
	• General Rule 201316014	565.01-00
	• <i>Making and Filing Consents</i> 201201011	565.01-02
<b>Section 581</b>	<b>Bank v. Not a Bank</b> 201341017	<b>581.00-00</b>
<b>Section 597</b>	<b>Federal Financial Assistance Provided</b> 201201010	<b>597.00-00</b>
	• Federal Financial Assistance Tax	597.05-00
	• <i>Basis</i> 201733014 202224011	597.05-01
	• Taxable Transfers 201441014 201733014	597.06-00
	• Limitation on Collection 201614035	597.07-00
	• Anti-Abuse 201733014	597.12-00
<b>Section 611</b>	<b>Allowance of Deduction for Depletion (Deductible v. Not Deductible)</b> 201448020	<b>611.00-00</b>
	• By Whom Deductible	611.02-00
	• <i>Economic Interest in Mineral in Place</i> 201520004 201448020 201520004	611.02-04
<b>Section 612</b>	<b>Basis for Cost Depletion (Included v. Not Included in Basis)</b> 202341008	<b>612.00-00</b>
<b>Section 613</b>	<b>Percentage Depletion</b>	<b>613.00-00</b>

	• Gross Income From Property 201710023 201722028	613.02-00
<b>Section 613A</b>	<b>Limitations on Percentage Depletion in the Case of Oil and Gas Wells</b>	<b>613A.00-00</b>
	• Exemption for Independent Producers and Royalty Owners	613A.03-00
	• <i>General Rule</i> 201210003	613A.03-01
	• Limitations on Subsection (c)	613A.04-00
	• <i>Retailers Excluded</i> 201210003 202140003	613A.04-02
<b>Section 614</b>	<b>Definition of Property</b>	<b>614.00-00</b>
	• Election to Aggregate Separate Operating Mineral Interests in Case of Mines 201343005	614.02-00
	• Aggregating Non-Operating Mineral Interests 201405002 201746019 201852017 201952004 202044005 202052009 202150005 202407003 202501002 202501003	614.04-00
<b>Section 617</b>	<b>Deduction and Recapture of Certain Mining Exploration Expenditures</b> 201718011	<b>617.00-00</b>
	• Recapture on Reaching Producing Stage 201350033	617.03-00
<b>Section 638</b>	<b>Continental Shelf Areas</b> 201311024	<b>638.00-00</b>
<b>Section 641</b>	<b>Imposition of Tax</b> 201727008 202335014	<b>641.00-00</b>
<b>Section 642</b>	<b>Special Rules for Credits and Deductions</b> 201216045 201343002 201345033 201345034 201803004 201908008	<b>642.00-00</b>
	• Charitable Deduction 201202019 201225004 202001013 202001014 202001015 201343002 201611002 201714002 201714003 201721003 201803004 202332011 202423002 <b>202506004</b>	642.03-00
	• <i>Gross Income Requirement</i> 202423002	642.03-01
	• <i>Pursuant to Governing Instrument</i> 201438014 201747005	642.03-02
	• <i>Paid or Permanently Set Aside</i> 202423002	642.03-03
	• <i>Pooled Income Funds</i> 201450016	642.03-06
<b>Section 643</b>	<b>Definitions Applicable to Subparts A, B, C, and D</b> 201238004 201245007 202134003 201436043 201516008 201516020 201516028 201519012 201527032 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201702005 201702006 201722007 202133005 202239006	<b>643.00-00</b>
	• Income Defined 201320009	643.02-00
	• Treatment of Property Distributed in Kind 202239006	643.05-00

	• Multiple Trusts 201928004	643.06-00
<b>Section 661</b>	<b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b> 201223012 201238004 202134003 202134004 201436043 201928004 201928005 202133005 202322005	<b>661.00-00</b>
	• Amounts Paid, Credited, or Required to Be Distributed 201651013 201747005	661.01-00
<b>Section 662</b>	<b>Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus</b> 201223012 202134004 201436043 201519012 201928004 202322005	<b>662.00-00</b>
<b>Section 663</b>	<b>Special Rules Applicable to Sections 661 and 662</b> 201710003 201928010 202007002 202012001 202044010	<b>663.00-00</b>
	• 65-Day Rule 201245008 201709010 201801011 202012001	663.04-00
<b>Section 664</b>	<b>Charitable Remainder Trusts</b> 201249002 201332011 201332012 201340012 201420010 201426006 201442067 201648007 201648008 201648009 201845014 202047005 202448002	<b>664.00-00</b>
	• Definitions 201340012 201648007 201648008 201648009 201845014 202047005 202448002	664.03-00
	• <i>Charitable Remainder Annuity Trust</i> 201333006	664.03-01
	• <i>Charitable Remainder Unitrust</i> 201340012 201613014 201613015 201636042 201636043 201648007 201648008 201648009 201729014 201730022 201845014 202047005 202145026 202448002	664.03-02
	• Valuation 201325018 201325019 201325020 201325021	664.04-00
<b>Section 671</b>	<b>Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners</b> 201244004 201245006 201310002 201310003 201310004 201310005 201310006 201343021 201349001 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201440008 201440009 201440010 201440011 201440012 201507008 201532023 201613007 201614006 201614007 201614008 201636027 201636028 201636029 201636030 201636031 201636032 201642019 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201709020 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201832005 201832006 201832007 201832008 201832009 201836006 201848002 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201908008 201925005 201925006 201925007 201925008 201925009 201925010 202006002 202006003 202006004 202006005 202006006 202007010 202022002	<b>671.00-00</b>



	• Persons Treated as Grantors	671.02-00
	201226019 201326011 201430003 201430004 201430005 201430006 201430007 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201523017 201527004 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201628010 201653007 201653008 201653009 201739004 201832005 201832006 201832007 201832008 201832009 202006002 202006003 202006004 202006005 202006006 202007010 202014001 202014002 202014003 202014004 202014005 202017018 202022002	
	• Allocation of Income and Deductions	671.03-00
	201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006	
<b>Section 672</b>	<b>Definitions and Rules</b>	<b>672.00-00</b>
	• Subpart E not to Result in Foreign Ownership	672.05-00
	201532023 201807001	
	• <i>Exceptions to General Rule</i>	672.05-01
	201532023 201544002 201807001	
<b>Section 673</b>	<b>Reversionary Interests</b>	<b>673.00-00</b>
	201642019	
<b>Section 674</b>	<b>Power to Control Beneficial Enjoyment</b>	<b>674.00-00</b>
	201507008 201908005	
	• Power Exercisable Only by Will	674.01-00
	201326011	
<b>Section 675</b>	<b>Administrative Powers</b>	<b>675.00-00</b>
	201235006 201507008	
	• General Powers of Administration	675.04-00
	201216034	
<b>Section 677</b>	<b>Income for Benefit of Grantor</b>	<b>677.00-00</b>
	201326011 201507008	
<b>Section 678</b>	<b>Person Other Than Grantor Treated as Substantial Owner</b>	<b>678.00-00</b>
	202022002	
	• Power to Vest Corpus or Income in Self	678.01-00
	201633021	
<b>Section 691</b>	<b>Recipients of Income in Respect of Decedents</b>	<b>691.00-00</b>
	201330011 201330011 201338028 201430022 201444024 202332011	
	• Includibility of Item as Income in Respect of Decedent Generally	691.01-00
	201438014 201611002 201909003 <b>202506004</b>	
<b>Section 701</b>	<b>Partners, Not Partnerships, Subject to Tax</b>	<b>701.00-00</b>
	201507018	
	• Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2	701.01-00
	201917007	
<b>Section 702</b>	<b>Income and Credits of Partner</b>	<b>702.00-00</b>
	• Partner's Income v. Partnership Income	702.05-00
	201421016	
<b>Section 704</b>	<b>Partner's Distributive Share</b>	<b>704.00-00</b>
	201241005 201721013 201729020	
	• Partnership Agreement	704.01-00
	201517006 201537002 201537003	

	• <i>Section 704(c) Considerations</i>	704.01-04
	201216019 201421001 201505001 201537002 201537003 201710007 201710008 201747001	
	• Limitation on Allowance of Losses	704.06-00
	201606027	
<b>Section 705</b>	<b>Determination of Basis of Partner's Interest</b>	<b>705.00-00</b>
	201421016	
<b>Section 706</b>	<b>Taxable Years of Partner and Partnership</b>	<b>706.00-00</b>
	201319021	
	• Closing of Partnership Taxable Year	706.05-00
	201806005	
<b>Section 707</b>	<b>Transactions Between Partner and Partnership</b>	<b>707.00-00</b>
	201613001 201613002 201613003 201714028	
	• Not in Capacity as Partner	707.01-00
	201324013	
	• Sales or Exchanges With Respect to Controlled Partnership	707.02-00
	201737011	
	• <i>Losses Disallowed</i>	707.02-01
	201343021	
<b>Section 708</b>	<b>Continuation of Partnership</b>	<b>708.00-00</b>
	201315026 201605004 201619001 201643016 201643017 201643018 201643019 201745005	
	• Termination	708.01-00
	201244004 201326007 201528007 201619001 201643016 201643017 201643018 201643019 201723008 201723009	
	• Merger, Conversion or Consolidation	708.02-00
	201619001 201643016 201643017 201643018 201643019 201929019	
	• Division	708.03-00
	201619001 201643016 201643017 201643018 201643019	
<b>Section 721</b>	<b>Nonrecognition of Gain or Loss on Contributions</b>	<b>721.00-00</b>
	201308019 201326014 201308019 201422004 201511020 201547003 201633028 201710007 201710008 201810005 202016013	
	• Transfer of Intangibles	721.03-00
	202047006	
	• Gain Includible by Non U.S. Person	721.04-00
	202047006	
<b>Section 731</b>	<b>Extent of Recognition of Gain or Loss on Distribution</b>	<b>731.00-00</b>
	201314004 201421001 201421016 201511020 201537002 201537003	
<b>Section 732</b>	<b>Basis of Distributed Property Other Than Money</b>	<b>732.00-00</b>
	201505001	
<b>Section 734</b>	<b>Optional Adjustment to Basis of Undistributed Partnership Property</b>	<b>734.00-00</b>
	201521012	
<b>Section 737</b>	<b>Recognition of Precontribution Gain in Case of Certain Distributions to Contributing Partner</b>	<b>737.00-00</b>
	201537002 201537003	
<b>Section 741</b>	<b>Recognition and Character of Gain or Loss on Sale or Exchange</b>	<b>741.00-00</b>
	202309015 202346016 202452012	

	• Sale of Interest v. Sale of Assets 202309015	741.02-00
<b>Section 743</b>	<b>Optional Adjustments to Basis of Partnership Property</b> 201726012 202450004 202451003	<b>743.00-00</b>
	• Adjustments to Basis 201929019	743.02-00
<b>Section 751</b>	<b>Unrealized Receivables and Inventory Items</b>	<b>751.00-00</b>
	• Sale or Exchange of Interest in Partnership 202309015	751.01-00
	• Inventory Items 202309015	751.04-00
<b>Section 752</b>	<b>Treatment of Certain Liabilities</b> 201511020 201608005 201841006	<b>752.00-00</b>
	• Liability to Which Property is Subject 201525010	752.03-00
	• Sale or Exchange of an Interest 201929019	752.04-00
	• Sharing Recourse Liabilities 201525010	752.06-00
	• <i>Economic Risk of Loss</i> 201606027	752.06-01
	• Sharing Non-recourse Liabilities 201525010	752.07-00
	• Partnership Liability Versus Partner Liability 201525010	752.08-00

**Section 754**

**Manner of Electing Optional Adjustment to Basis of Partnership Property**

**754.00-00**

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 202505014 **202506006**

• **Timeliness of Election**

**754.02-00**

201201007 201201014 201251004 201314013 201632006 201632007 201632008  
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 202440001 202441002 202441003 202444002 202447009 202451012 202452008  
 202452009 202501001 202505004 202505005 202505006 202505007 202505008

**Section 761**

**Terms Defined**

**761.00-00**

201747001

• **Partnership**

**761.01-00**

201235015 201323015 201329003

• *Organizations Treated as a Partnership*

**761.01-01**

201329003

	• Partner 201411035	761.02-00
	• Partnership Agreement 201517006	761.03-00
	• Distributions of Partnership Interests Treated as Exchanges 201929019	761.05-00
<b>Section 803</b>	<b>Life Insurance Gross Income</b> 201845020 202235004	<b>803.00-00</b>
<b>Section 805</b>	<b>General Deductions</b> 201845020 202235004	<b>805.00-00</b>
<b>Section 806</b>	<b>Small Life Insurance Company Deduction</b> 201412001	<b>806.00-00</b>
<b>Section 807</b>	<b>Rules for Certain Reserves</b> 201312031 201746022 202235004	<b>807.00-00</b>
	• Adjustments for Increase or Decrease 201845020 202235004	807.01-00
	• Method of Computing Reserves for Purposes of Computing Income 201312031 201939003	807.03-00
	• <i>Amount of Reserve</i> 201844009	807.03-01
	• <i>Applicable Federal Interest Rate/Prevailing State Assumed Interest Rate</i> 201640008 201645010 201939003	807.03-03
	• <i>Prevailing Commissioners' Standard Tables</i> 201230009	807.03-04
	• Special Rules for Computing Reserve	807.04-00
	• <i>Contracts Issued by Foreign Branches of Domestic Life Insurance Companies</i> 201746022	807.04-03
	• Adjustments for Change in Computing Reserves 201511013	807.05-00
<b>Section 812</b>	<b>Definitions of Company's Share and Policyholder's Share</b> 201603023	<b>812.00-00</b>
<b>Section 816</b>	<b>Life Insurance Company Defined</b> 201733012	<b>816.00-00</b>
	• Life Insurance Reserves 201733012	816.02-00
	• Total Reserves Defined 201733012	816.03-00
<b>Section 817</b>	<b>Treatment of Variable Contracts</b> 201235001 201240018 201309011 201323001 201323002 201323003 201323004 201338004 201338005 201341033 201410012 201417007 201436005 201502003 201504005 201540004 201651002 201651012 201705003 202041002 202041005	<b>817.00-00</b>
	• Treatment Nondiversified Contracts	817.08-00
	• <i>Look-Through Diversification</i> 201540004	817.08-04

<b>Section 831</b>	<b>Tax On Insurance Companies Other Than Life Insurance Companies</b> 201225013 201229008 201314020 201317002 201323009 201428006 201438022 201440015 201451012 201511021 201517018 201527014 201527015 201532028 201535009 201540008 201611001 201633027 201645004 201702037 201714021 201716014 201728017 201728018 201732021 201744009 201802004 201802014 201821007 201825006 201843001 201845024 201918007 201923020 201927016 201945013 201950003 202040004 202102008 202109005 202207005 202210021 202214007 202304006 202443012 202448007	<b>831.00-00</b>
	<ul style="list-style-type: none"> <li>• Alternative Tax Small Companies 831.02-00 201433012 201744009 201845024 201950003 202040004 202102008</li> <li>• Whether Company Qualifies as Insurance Company 831.03-00 201219009 201219010 201219011 201224018 201351006 201419007</li> </ul>	
<b>Section 832</b>	<b>Insurance Company Taxable Income</b> 201232030 201235011 201250022 201328027 201428006 201429007 201438022 201503011 201515017 201533011 202227004 202328019	<b>832.00-00</b>
	<ul style="list-style-type: none"> <li>• Underwriting Income 832.04-00 202019001</li> <li>• Premiums Earned 832.05-00 201235011 201536024</li> <li>• Losses Incurred 832.06-00 201429007 201642034</li> <li>• <i>Salvage and Reinsurance Recoverable</i> 832.06-01 201515017</li> <li>• <i>Unpaid Losses</i> 832.06-02 201435011 201437011</li> <li>• <i>Discounted Unpaid Losses</i> 832.06-03 202315010</li> <li>• Interinsurers or Reciprocal Underwriters 832.15-00 201322008</li> </ul>	
<b>Section 833</b>	<b>Treatment of Blue Cross Blue Shield Organizations</b> 201416002 201642026 202218001 202309002	<b>833.00-00</b>
	<ul style="list-style-type: none"> <li>• Treated as Stock Insurance Company 833.01-00 202309002</li> <li>• Organizations Subject to Sec. 833 833.03-00 201642026</li> <li>• <i>Existing Blue Cross or Blue Shield Organizations</i> 833.03-01 201642026</li> <li>• <i>Material Change in Operations Existing Blue Cross or Blue Shield Organiza- tions</i> 833.03-03 201432013 201642026</li> </ul>	
<b>Section 846</b>	<b>Discounted Unpaid Losses Defined</b>	<b>846.00-00</b>
	<ul style="list-style-type: none"> <li>• Determination of Undiscounted Unpaid Losses 846.01-00 201435011</li> </ul>	
<b>Section 847</b>	<b>Special Estimated Tax Payments</b> 201640017	<b>847.00-00</b>
<b>Section 848</b>	<b>Capitalization of Policy Acquisition Expenses</b> 201746022	<b>848.00-00</b>
	<ul style="list-style-type: none"> <li>• Net Premiums 848.05-00</li> </ul>	

	• <i>Special Rules for Reinsurance</i> 201501011 201642032	848.05-03
	• Classification of Contracts	848.06-00
	• <i>Exceptions</i> 201746022	848.06-02
	• <i>Treatment of Reinsurance Contract</i> 201501011 201642032	848.06-06
<b>Section 851</b>	<b>Definition of Regulated Investment Company</b> 201325002 202021020 202022003 202124006 202340007	<b>851.00-00</b>
	• Election to be Regulated Investment Company 202021020 201521014 202022003 202124006 202340007	851.01-00
	• Gross Income Requirement 201206015 201319003 201406007 201425009 201524020 201716001 201716024 201716025 201716026 201716027 201716028 201716029 201716030 201716031 201716032 201716033 201716034 201716035 201716036 201716037 201716038 201716039 201716040 201716041 201716042 201716046 201717020 201717021 201717022 201717024 201717025 201717026 201717027 201717028 201717029 201717031 201717032 201717033 201717034 201717035 201718030 201718032 201719021	851.02-00
<b>Section 852</b>	<b>Taxation of Regulated Investment Companies and Their Shareholders</b> 201340016 201619004 202052011 202340007	<b>852.00-00</b>
<b>Section 853</b>	<b>Foreign Tax Credit Allowed Shareholders</b> 202017016 202146004 202202004 202203006	<b>853.00-00</b>
	• Election 201629004 201705005 201707009 201734001 201845015 201845016 201845017 201845018 201845019 202017016 202146004 202202004 202203006	853.01-00
<b>Section 854</b>	<b>Limitations Applicable to Dividends Received From Regulated Investment Company</b> 201640018	<b>854.00-00</b>
<b>Section 855</b>	<b>Dividends Paid by Regulated Investment Company After Close of Taxable Year</b> 202021020 201530006 201619004 201740017 202022003 202032001 202124006 202124007 202340007	<b>855.00-00</b>
	• General Rule 201244003	855.01-00

Section 856

Definition of Real Estate Investment Trust

856.00-00

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202324003 202329004 202329005 202334011 202336001 202340012 202344007
202349012 202401011 202402002 202405001 202413004 202414004 202421004
202424011 202432017 202440007 202505013 202506007

• Income Requirements

856.01-00

201225008 201225009 201246013 201407011 201418022 201428002 201433005
201518010 201522002 201524017 201527012 201527013 201546006 201602003
201605005 201620001 201649013 201652012 201722016 201732012 201742008
201742009 201742010 201742011 201742012 201742013 201751011 201816002
201816003 201820012 201841002 201845001 201848013 201901001 201907001
201910002 201928013 201939001 202005017 202005018 202006001 202024003
202029002 202102002 202132002 202133003 202150014 202205001 202235006
202305009 202317017 202317018 202334007 202335004 202335005 202346008
202409002 202410005 202415001 202419004 202419005 202419006 202419007
202419008 202419009 202424011 202506007

• Investment Requirements

856.02-00

201236006 201315007 201406009 201428002 201450017 201503010 201515009
201518010 201521006 201524017 201551007 201602003 201628009 201740017
201820012 201930003 202002009 202002012 202031001 202424011 202506007

• Other Requirements

856.03-00

201225008 201225009 201530014 201848008 201917006 202038009

• Rents From Real Property

856.04-00

201206001 201225008 201225009 201250003 201250008 201301007 201320001
201320002 201334033 201341015 201450017 201549013 201716044 201740017
201751011 201812009 201901001 201907001 201930003 201944011 202002009
202002012 202013006 202013007 202031001 202047003 202132002 202133003
202150014 202205001 202211002 202304003 202317017 202317018 202413004
202415001

• Interest

856.05-00

• Not Dependent on Profit

856.05-01

202205001



	• Treatment of Wholly Owned Subsidiaries	856.07-00
	201210021 201214002 201232011 201311009 201345021 201424016 201426017 201432011 201433001 201452013 201511019 201516018 201521015 201527016 201530005 201532006 201533005 201533006 201539007 201539008 201550025 201552009 201614022 201615007 201628020 201628021 201638010 201638021 201640002 201652005 201653016 201710012 201722017 201723012 201726011 201736008 201738004 201748006 201751013 201802006 201811010 201815014 201844007 201844008 201920004 201920011 201926005 201952003 202349012 202414004 202432017	
<b>Section 857</b>	<b>Taxation of Real Estate Investment Trusts and Their Beneficiaries</b>	<b>857.00-00</b>
	201315004 201340004 201346005 201609004 202024003 202235006	
	• Requirements to be Taxed as a REIT	857.01-00
	201717005	
	• Taxation of Trusts	857.02-00
	• <i>Income from Foreclosure Property</i>	857.02-02
	201623007	
	• <i>Income from Prohibited Transactions</i>	857.02-03
	201614009 201640007 201707010 201844003	
	• Earnings and Profits	857.05-00
	201652012 202024003	
<b>Section 858</b>	<b>Dividends Paid by Real Estate Investment Trust After Close of Taxable Year</b>	<b>858.00-00</b>
	201244009	
	• Receipt by Shareholders	858.01-00
	201816001	
<b>Section 860</b>	<b>Deduction for Deficiency Dividends</b>	<b>860.00-00</b>
	201727004 202207002 202233007 202233008	
	• Interest and Addition to Tax	860.02-00
	201727004	
	• Adjustments	860.03-00
	201239006	
	• Determination	860.04-00
	201727004	
	• Claim Required for Dividend Deduction	860.06-00
	201727004	
	• Suspension of Statute of Limitations	860.07-00
	201727004	
<b>Section 860B</b>	<b>Taxation of Holders of Regular Interests</b>	<b>860B.00-00</b>
	202035003	
<b>Section 860C</b>	<b>Taxation of Residual Interest</b>	<b>860C.00-00</b>
	• Taxable Income or Net Loss	860C.02-00
	201306021	
<b>Section 860D</b>	<b>REMIC Defined</b>	<b>860D.00-00</b>
	201713007 201731001 201731002 201749005 201749008 201601005 201649006 201649009 201649010 201650011 201714017 201730006 201738001 201738003 201742007	
	• Election	860D.01-00
	202323007 202341006	
<b>Section 860F</b>	<b>Other Rules</b>	<b>860F.00-00</b>

	• Treatment of Transfers to the REMIC 201517007	860F.04-00
<b>Section 860G</b>	<b>Other Definitions and Special Rules</b> 201623007	<b>860G.00-00</b>
<b>Section 861</b>	<b>Income From Sources Within the U.S.</b>	<b>861.00-00</b>
	• Interest 201205007 201447030	861.02-00
	• Compensation for Labor or Services 201438027	861.04-00
	• <i>Place Where Services Performed</i> 202502005	861.04-01
	• Allocation and Apportionment of Deductions (In General) 201446018	861.08-00
	• <i>Apportionment</i> 201614031	861.08-02
	• <i>Net Operating Losses</i> 201228013	861.08-12
	• Allocation and Apportionment of Interest Expense (In General) 201320017 201701018 201335008 201423001 201505036 201638012 201702036 201718034 201718035 201744014 201744015 201744016	861.09-00
	• <i>Apportionment Rules -- Corporations</i> 201423001 201718034	861.09-05
	• <i>Asset Method of Apportionment</i> 201210019 201210020 201223001 201320017 201701018 201335008 201505036 201638012 201702036 201744014	861.09-06
	• <i>Fair Market Value Method</i> 201320017 201701018 201335008 201423001 201505036 201638012 201702036 201718034 201718035 201744014 201744015 201744016	861.09-07
	• <i>Modified Gross Income Method of Apportionment</i> 201744015 201744016	861.09-08
	• Characterization Rules and Adjustments for Certain Assets (In General) 201336018	861.12-00
	• <i>Miscellaneous</i> 201336018	861.12-04
<b>Section 863</b>	<b>Items Not Specified in Sections 861 or 862</b> 202346017 202346018 202346020	<b>863.00-00</b>
	• Partly From Sources Within and Partly From Sources Without U.S.	863.02-00
	• <i>Transportation</i> 201311024	863.02-04
<b>Section 864</b>	<b>Definitions</b>	<b>864.00-00</b>
	• U.S. Trade or Business 201501013	864.01-00
	• <i>Trade or Business Conducted Through Partnership</i> 201501013	864.01-02
	• <i>Trading in Securities</i> 201501013	864.01-04

	• Effectively Connected Income 201325012 201908016	864.02-00
	• <i>U.S. Source Interest, Dividends, etc.</i> 201325012	864.02-01
	• <i>Deferred Payments</i> 201908016	864.02-06
	• Rules for Allocating Interest, etc. (See Also 861.08 through 861.14) 201210019 201210020 201341017	864.04-00
<b>Section 865</b>	<b>Source Rules for Personal Property Sales</b> 202140016	<b>865.00-00</b>
<b>Section 871</b>	<b>Tax on Nonresident Alien Individuals</b> 201539028 201727005 201727006 201852014	<b>871.00-00</b>
	• Tax on Nonresident Aliens	871.02-00
	• <i>Fixed or Determinable Annual Or Periodical Income</i> 202235010	871.02-03
	• <i>Exemption from Tax on Certain Interest and Dividends</i> 201223006 202340003	871.02-13
	• Repeal of Tax on Interest of Non-resident Alien Individuals Received From Certain Portfolio Debt Investments	871.04-00
	• <i>Statement That Beneficial Owner Is Not a U.S. Person</i> 201434021	871.04-04
<b>Section 881</b>	<b>Tax on Income of Foreign Corporations Not Connected with United States Business</b> 202422010	<b>881.00-00</b>
<b>Section 882</b>	<b>Tax on Income of Foreign Corporations Connected with United States Business</b>	<b>882.00-00</b>
	• Return Required 201515029	882.03-00
	• Allocation of Deductions 201908016	882.04-00
	• Interest deductions	882.07-00
	• <i>Liability/Asset Ratio</i> 201908016	882.07-02
<b>Section 884</b>	<b>Branch Tax</b> 201752001 202032003 202130001 202245005 202249013 202418011 202434003	<b>884.00-00</b>
	• Branch Profits Tax 201628016 202434003	884.01-00
	• Rules for Termination, Liquidation, Reorganization or Incorporation 201443003 201543007 202130001 202245005 202249013 202418011	884.08-00
	• <i>Complete Termination of a U. S. Business</i> 201405012 201543007 201714010 201750008 201813004 202130001 202418011	884.08-10
	• <i>Reorganization of a Foreign Corporation</i> 201443003	884.08-30
	• <i>Incorporation of a U. S. Business</i> 202245005 202249013	884.08-40

<b>Section 887</b>	<b>Imposition of Tax On Gross Transportation Income Of Nonresident Aliens and Foreign Corporations</b> 201212012	<b>887.00-00</b>
<b>Section 894</b>	<b>Income Affected by Treaty</b>	<b>894.00-00</b>
	• Teachers, Students, and Trainees 201251015	894.10-00
	• Pensions 201412016	894.11-00
<b>Section 897</b>	<b>Disposition of Investment in United States Real Property</b> 201321007 202040005 202343003	<b>897.00-00</b>
	• U.S. Real Property Interest 202449011	897.02-00
	• Distributions of U.S. Real Property Interest By Foreign Corporation 201321007	897.05-00
	• Coordination With Nonrecognition Provisions Such As Exchange of U.S. Real Property Interest By Nonresident Alien Individual or Foreign Corporation 202040005	897.06-00
	• Special Rules for REITS 202449011	897.09-00
<b>Section 901</b>	<b>Taxes of Foreign Countries and of Possessions of U.S.</b> 201423022	<b>901.00-00</b>
	• Allowance of Credit 201617009	901.01-00
	• Amount Allowed 201349015	901.02-00
	• Denial of Credit with Respect to Certain Abusive Transactions 201312045	901.11-00
<b>Section 902</b>	<b>Deemed Paid Credit Where Domestic Corporation Owns 10 Percent or More of Voting Stock of Foreign Corporation (See Also 960.00-00 et. seq.)</b>	<b>902.00-00</b>
	• Computation of Credit	902.01-00
	• <i>Post-1986 Undistributed Earnings</i> 201441015 201444039	902.01-01
	• <i>Post-1986 Foreign Income Taxes</i> 201441015 201444039	902.01-02
<b>Section 904</b>	<b>Limitation on Credit</b>	<b>904.00-00</b>
	• Carryback and Carryover 201438027	904.02-00
	• Recapture of Overall Foreign Loss 201240017 201249012	904.05-00
	• <i>Overall Foreign Loss Accounts</i> 201452002	904.05-04
<b>Section 905</b>	<b>Applicable Rules</b> 201429026	<b>905.00-00</b>
	• Adjustments on Payment of Accrued Taxes	905.03-00
	• <i>Pooling Adjustments</i> 201441015 201444039	905.03-02

	• <i>Redetermination of U.S. Liability</i> 201444039	905.03-03
<b>Section 911</b>	<b>Citizens or Residents of the United States Living Abroad</b> 201313023 201538016 201620006 201729001	<b>911.00-00</b>
	• <i>Election</i> 201507013 201507016 201539018 201620006 201650006	911.11-00
	• <i>Timely filed returns</i> 201507013 201507016 201539018 201650006	911.11-01
	• <i>Reelection</i> 201231006 201308023 201308023 201344007 201347016 201429015 201433002 201444023 201504002 201509027 201511017 201517004 201538016 201620006 201743014 201909006 202122001 202303010 202336002 202408006	911.11-03
<b>Section 932</b>	<b>Coordination of United States and Virgin Islands Income Taxes</b>	<b>932.00-00</b>
	• <i>Bona Fide Residents of the Virgin Islands</i> 201503012	932.02-00
<b>Section 951</b>	<b>Amounts Included in Gross Income of U.S. Shareholders (Included v. Not Included)</b> 201436047 202142009 202502003	<b>951.00-00</b>
	• <i>Definition of U.S. shareholder</i> 202502003	951.02-00
<b>Section 952</b>	<b>Subpart F Income Defined</b> 201240019	<b>952.00-00</b>
<b>Section 953</b>	<b>Insurance Income</b> 201407010 201503009 201504006 201504008 201637005	<b>953.00-00</b>
	• <i>Election by Foreign Insurance Company to be Treated as Domestic Corporation</i> 201303005 201612007 202021019 202134017 201351010 201451012 201537009 201539006 201611001 201722003 201730007 201744009 201807007 201845024 201845025 201905003 201950003 202037005 202040004 202051007 202102008 202422010	953.06-00
<b>Section 954</b>	<b>Foreign Base Company Income</b> 201235007	<b>954.00-00</b>
	• <i>Foreign Personal Holding Company Income</i> 201201016 201228020 201407010 201503009 201504006 201504008 201637005 201644008 201644009 201644010 201648015 201648016 201718020 201739009	954.02-00
	• <i>Exclusion of Certain Dividends, Interest, Rents and Royalties from Related Persons</i> 202501008	954.02-02
	• <i>Sale or Exchange of Property</i> 201201016	954.02-05
	• <i>Commodities Transactions</i> 201330006 201330006	954.02-06
	• <i>Nonfunctional Currency Transactions</i> 201226011 201241002	954.02-07
	• <i>Foreign Base Company Sales Income</i> 201206003 201325005 201332007 201340010 201532033	954.03-00
<b>Section 956</b>	<b>Investment of Earnings in U.S. Property</b> 201420017 201436047 201446020 201521006 201811014 202203013	<b>956.00-00</b>

	• U.S. Property Defined 201516064	956.03-00
	• Pledges and Guarantees 201203010 201436047	956.05-00
<b>Section 961</b>	<b>Adjustments to Basis of Stock In Controlled Foreign Corporations and of Other Property (Increase v. Reduction)</b> 202304008	<b>961.00-00</b>
<b>Section 962</b>	<b>Election by Individuals to be Subject to Tax at Corporate Rates</b> 202238006 202238007	<b>962.00-00</b>
<b>Section 982</b>	<b>Admissibility of Documentation Maintained in Foreign Countries</b> 201333013	<b>982.00-00</b>
	• Motion to Quash 202038001	982.05-00
<b>Section 985</b>	<b>Functional Currency</b> 201902030	<b>985.00-00</b>
<b>Section 987</b>	<b>Branch Transactions</b> 201902030	<b>987.00-00</b>
	• Remittances (Definition) 201321007	987.03-00
<b>Section 988</b>	<b>Treatment of Certain Foreign Currency Transactions</b> 201619004 201816009 201902030 202340007	<b>988.00-00</b>
	• Definition of Section 988 Transaction and Other Terms 202142001	988.01-00
	• Hedging Transactions 201728003 201816009 202152012 202440005	988.05-00
<b>Section 989</b>	<b>Other Definitions and Special Rules</b>	<b>989.00-00</b>
	• Definition of Qualified Business Unit 201902030	989.01-00
<b>Section 992</b>	<b>Requirements of a Domestic International Sales Corporation</b> 201433003 201944009 202349008	<b>992.00-00</b>
	• Definition of DISC	992.01-00
	• <i>Qualified Export Assets</i> 201735003	992.01-02
	• <i>Capitalization</i> 201444018	992.01-03

	• Election	992.02-00
	201216006 201221003 201224025 201237006 201242001 201304001 201305002 201310018 201327001 201327004 201327005 201618007 201634002 201634020 201701003 201701010 202021017 201335002 201336013 201341023 201343011 201343015 201346003 201347006 201347018 201349003 201351012 201351015 201404008 201411008 201418040 201421010 201429020 201433004 201434002 201436002 201436041 201440019 201441012 201444018 201451026 201502005 201506006 201516013 201516052 201519020 201521010 201527037 201528002 201532005 201533003 201535001 201535014 201536001 201536008 201540002 201543009 201544010 201544011 201548014 201552003 201552005 201601003 201604007 201622022 201628017 201629006 201631010 201633007 201634002 201634020 201635003 201638008 201640003 201641007 201642012 201645003 201649004 201652018 201708001 201712011 201714013 201717015 201717017 201722010 201722024 201726009 201736005 201744010 201745003 201746018 201746021 201748005 201750005 201751010 201807005 201809001 201809002 201817007 201833001 201839007 201839008 201842005 201904009 201909001 201917005 201918014 201922025 201937002 201940003 201943013 202104009 202122010 202122012 202126021 202229004 202303011 202314001 202314013 202317016 202322017 202347003 202347010 202411002 202436001 <b>202506010</b>	
<b>Section 1001</b>	<b>Determination of Amount of and Recognition of Gain or Loss</b>	<b>1001.00-00</b>
	201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012 201238004 201243004 201243006 201245007 201308016 201319018 201320009 201326014 20134003 20134004 201308016 201334006 201342001 201418007 201418017 201418031 201418032 201419001 201419011 201436043 201443004 201516008 201516020 201516022 201516023 201525001 201527032 201528024 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201536010 201628008 201638004 201647001 201702005 201702006 201709020 201722007 201737011 201812001 201812002 201812005 201814001 201814002 201814005 201817012 201817013 201817014 201817016 201818005 201833015 201834011 201835001 201845020 201928004 201932001 201932002 201932003 201932004 201932005 201932006 201932007 201932008 201932009 201932010 202108001 202108002 202108003 202108004 202108005 202108006 202116002 202116003 202116004 202133005 202146001 202203009 202216001 202216002 202216003 202216004 202216005 202216006 202224010 202227004 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 202313006 202316008 202317001 202317010 202317011 202318010 202318011 202318012 202318013 202318014 202322005 202432012 202432013 202504006 202504007	
	• Amount Realized	1001.02-00
	201221004 201525010 201730012 201730017 201730018 201730019	
	• <i>Sale or Other Disposition of Certain Term Interest After October 9, 1969</i>	1001.02-03
	202339008	
	• <i>Property Differing Materially</i>	1001.02-07
	201443004 201516022 201516023	
<b>Section 1011</b>	<b>Adjusted Basis for Determining Gain or Loss</b>	<b>1011.00-00</b>
	201418007 201845020 202235004	
	• Allocation of Basis	1011.01-00
	201709001	
<b>Section 1012</b>	<b>Basis of Property--Costs</b>	<b>1012.00-00</b>
	201617002	

<b>Section 1014</b>	<b>Basis of Property Acquired From a Decedent</b>	<b>1014.00-00</b>
	201245006 201544002 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201744006 201744007 201744008 201751001 201751002 201751003 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 201852009 201852014 202006002 202006003 202006004 202006005 202006006 202007010	
<b>Section 1015</b>	<b>Basis of Property Acquired by Gift or Transfer in Trust</b>	<b>1015.00-00</b>
	201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003 20134004 201418007 201419001 201426016 201436043 201525001 201604001 201702005 201702006 201709020 201722007 202133005 202303004 202303005 202303006 202303007 202303008 202303009 202303012	
	• Acquired by Gift After December 31, 1920 202322005	1015.02-00
	• Transfer in Trust After December 31, 1920 202303004 202303005 202303006 202303007 202303008 202303009 202303012	1015.03-00
	• <i>Basis in Hands of Trustee or Beneficiaries of an Irrevocable Trust</i> 202303004 202303005 202303006 202303007 202303008 202303009 202303012	1015.03-01
<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b>	<b>1031.00-00</b>
	201234018 201242003 201302009 201313024 201411036 201416006 201648013 201706009 201834010 201944006 202053007 202124008 202335002 202416012 202449007 202450005 202450006 202450007 202450008 202450009	
	• Property Held For Productive Use or Investment 201601011 201605017 202416012 202449007 202450005 202450006 202450007 202450008 202450009	1031.01-00
	• Like Kind Property 201216007 201238027 201531009 201532021 201706009 201850014 202124008 202309007	1031.02-00
	• Like Kind Real Estate 202309007	1031.03-00
	• Deferred Exchanges 201238027 201242003 201252018 201308020 201308020 201332010 201416006 201437012 201648013	1031.05-00
	• Multi-Party Exchanges 201252018 201332010	1031.06-00
	• Exchanges Not Solely In Kind 201325011 201648013	1031.07-00
<b>Section 1032</b>	<b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b>	<b>1032.00-00</b>
	201249011 201250021 201324009 202203009 202309002 <b>202506003</b>	
<b>Section 1033</b>	<b>Involuntary Conversion</b>	<b>1033.00-00</b>
	202001016 201333010 201333011 201924017 201925011 201925012 202042002 202042003 202125006 202318004	
	• General Rule 202001016 201609003 201636034 201702034 201816008 201821012 201924017 201925011 201925012 202042002 202042003 202125006 202318004 202350001	1033.01-00
	• Definition of Involuntary Conversion Events 201252010 202001016 201609003 201702034 201816008 201821012 201924017 201925011 201925012 202042002 202042003 202125006 202125007	1033.02-00
	• Property Similar or Related in Service or Use 201609003 201636034 201702034 201816008 202125006 202125007 202318004	1033.03-00



	• Special Rule for Outdoor Advertising Displays 201450004 202344008	1033.07-00
	• Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters 201240006	1033.10-00
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<b>Section 1041</b>	<b>Transfers of Property Between Spouses or Incident to Divorce</b> 201206005 201707007 201707008 201927003 202137005 202137006	<b>1041.00-00</b>
	• Transfers Incident to Divorce 201901003	1041.01-00
<b>Section 1042</b>	<b>Sales of Stock to Employee Stock Ownership Plans or Certain Cooper- atives</b>	<b>1042.00-00</b>
	• Nonrecognition of Gain 201435014	1042.01-00
	• Recapture on Disposition of Qualified Replacement Property 202206009	1042.05-00
<b>Section 1045</b>	<b>Rollover of Gain from One Qualified Business Stock to Another</b> 201650010 202244004 202245003 202317008 202419010	<b>1045.00-00</b>
<b>Section 1059</b>	<b>Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends</b>	<b>1059.00-00</b>
	• Election to Substitute Fair Market Value 202114016 202137003 202227009	1059.06-00
	• <i>Written Determination</i> 202114016 202137003 202227009	1059.06-02
<b>Section 1060</b>	<b>Special Allocation Rules for Certain Asset Acquisitions</b> 201501011 201642032	<b>1060.00-00</b>
	• Applicable Asset Acquisition 202449012 202449013	1060.03-00
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<b>Section 1092</b>	<b>Straddles</b> 201515001 201543008 202415004 202446010	<b>1092.00-00</b>
	• Special Rule for Identified Straddles 201241005 201515001	1092.02-00
	• <i>Defined</i> 201515001 202445015 202503002	1092.02-01
	• Mixed Straddles 201543008 201615001 201637011 201639004 201820014 202107004 202107005 202107006 202107007 202107008 202210009 202344011 202415004 202446010	1092.05-00
	• <i>Mixed Straddle Account</i> 201327007 201516010 201637011 201820014 201848015 202415004 202446010	1092.05-02
	• Straddle Defined 201310027	1092.06-00
	• Qualified Covered Call Options 201317009	1092.07-00
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<b>Section 1202</b>	<b>50-Percent Exclusion for Gain from Certain Small Business Stocks</b> 201436001 201603010 201603011 201603012 201603013 201603014 201636003 201717010 202114002 202125004 202144026 202204007 202221006 202319013 202342013 202342014 202342015 202352009 202418001	<b>1202.00-00</b>
<b>Section 1221</b>	<b>Capital Asset v. Not a Capital Asset</b> 201203003 201208038 201209014 202309015  • Property Held Properly In Inventory 202309015  • Property Held Primarily For Sale In Ordinary Course of Business 202309015  • Securities 202419005  • <i>Business Hedges</i> 202419004 202419006 202419007 202419008 202419009	<b>1221.00-00</b>  1221.01-00  1221.02-00  1221.12-00  1221.12-02
<b>Section 1222</b>	<b>Other Terms Relating to Capital Gains and Losses</b> 201642035	<b>1222.00-00</b>
<b>Section 1223</b>	<b>Holding Period of Capital Assets</b> 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	<b>1223.00-00</b>       1223.10-00
<b>Section 1234</b>	<b>Option to Buy or Sell</b> 201547004  • Gain or Loss of Purchaser 201214021  • Sale v. Option 201547004	<b>1234.00-00</b>  1234.01-00  1234.03-00
<b>Section 1234A</b>	<b>Gains or Losses From Certain Terminations</b> 201642035  • Right or Obligation With Respect to Personal Property 202224010	<b>1234A.00-00</b>  1234A.01-00
<b>Section 1235</b>	<b>Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction)</b> 201701009	<b>1235.00-00</b>
<b>Section 1248</b>	<b>Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations</b> 201423006 201426008	<b>1248.00-00</b>
<b>Section 1250</b>	<b>Gain From Dispositions of Certain Depreciable Realty</b>  • Section 1250 Property 201243003  • Exceptions and Limitations  • <i>Gifts</i> 201318003	<b>1250.00-00</b>  1250.01-00  1250.04-00  1250.04-01
<b>Section 1253</b>	<b>Transfers of Franchises, Trademarks, and Trade Names</b> 201322020 202120005	<b>1253.00-00</b>
<b>Section 1256</b>	<b>Section 1256 Contracts Marked to Market</b>	<b>1256.00-00</b>

	• Definitions	1256.07-00
	• <i>Qualified Board or Exchange</i>	1256.07-05
	201322033 202451018 <b>202506011</b>	
<b>Section 1258</b>	<b>Recharacterization of Gain from Certain Transactions</b>	<b>1258.00-00</b>
	201501012	
<b>Section 1272</b>	<b>Current Inclusion in Income of Original Issue Discount</b>	<b>1272.00-00</b>
	• OID Election	1272.05-00
	201435004 201720004 202340007	
<b>Section 1275</b>	<b>Other Definitions &amp; Special Rules</b>	<b>1275.00-00</b>
	• Integration	1275.08-00
	201614010 202034003 202116008 202118006 202122011 202201010 202223013 202223014	
<b>Section 1276</b>	<b>Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income</b>	<b>1276.00-00</b>
	202328019	
	• Accrued Market Discount	1276.02-00
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	201619004 202124006 202124007	
	• Treatment of Nonrecognition Transactions	1276.03-00
	202328019	
	• <i>Transferred Basis Property</i>	1276.03-01
	202328019	
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<b>Section 1278</b>	<b>Definitions and Special Rules</b>	<b>1278.00-00</b>
	• Election to Include Market Discount Currently	1278.02-00
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<b>Section 1286</b>	<b>Tax Treatment of Stripped Bonds</b>	<b>1286.00-00</b>
	201229003 201701017 201502006 201502007 202446009	
<b>Section 1295</b>	<b>Qualified Electing Fund</b>	<b>1295.00-00</b>
	202344015 202432003	
	• Time For Making Election	1295.02-00
	201228021 201249014 202038002 202111001 202111002 202229008 202319001 202344015 202350015 202412001 202412002 202412003 202413001 202413002 202419001 202422001 202422002 202424001 202424002 202432003 202438001	

	<ul style="list-style-type: none"> <li>• <i>Retroactive Elections</i> 1295.02-02</li> </ul>	
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<b>Section 1296</b>	<b>Passive Foreign Investment Company</b> 1296.00-00 201244003 201311014 201447003 201806001 201806002 201806003 201806004 201845015 201845016 201845018 201930005 201930006 201930007 201930008 202041006 202110016 202226006 202235007 202423007 202426014 <ul style="list-style-type: none"> <li>• Characterization of Income 1296.02-00</li> <li>• <i>Application of Income Look-Through Rules</i> 1296.02-02  201445005</li> </ul>	
<b>Section 1297</b>	<b>Special Rules</b> 1297.00-00 201322009 201515006	
<b>Section 1301</b>	<b>Averaging of Farm Income</b> 1301.00-00 <ul style="list-style-type: none"> <li>• Engaged in Farm Business 1301.01-00  201435006</li> </ul>	
<b>Section 1311</b>	<b>Correction of Error</b> 1311.00-00 201208027 201313027 <ul style="list-style-type: none"> <li>• Inconsistent Position v. No Inconsistent Position 1311.01-00  201710029</li> <li>• Correction Not Barred v. Barred at Time of Error 1311.02-00  201823004</li> </ul>	
<b>Section 1313</b>	<b>Definitions</b> 1313.00-00 <ul style="list-style-type: none"> <li>• Determination v. No Determination 1313.01-00  201247001 201247011 201622032</li> </ul>	
<b>Section 1341</b>	<b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b> 1341.00-00 201224029 201328031	

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201203006 201216027 201232003 201233014 201237015 201238018 201238019 201238020 201238021 201238022 201238023 201238024 201243007 201243008 201301004 201302004 201302005 201302006 201310022 201314003 201322016 201322036 201325008 201618003 201634019 202021002 202021006 202021007 202039004 201341009 201414006 201419009 201426004 201436039 201442016 201447007 201450012 201604009 201604010 201608007 201610012 201614002 201614003 201614019 201634019 201650007 201735019 201740006 201810003 201815003 201819002 201820001 201820009 201825018 201831001 201849005 201849006 201852011 201918013 201923025 201926008 201929007 201933001 201938003 201940006 201943015 201947011 201949009 201952001 202009022 202010001 202019025 202020005 202101001 202110001 202126006 202126007 202126008 202126009 202126010 202126011 202126012 202126013 202126014 202126015 202126016 202126017 202126018 202126019 202126020 202127004 202127005 202127006 202127007 202127008 202127009 202127010 202127011 202127012 202127013 202127014 202127015 202127016 202127017 202127018 202127019 202127020 202127021 202127022 202127023 202127024 202127025 202127026 202127027 202127028 202127029 202127030 202127031 202127032 202127033 202127034 202127035 202127036 202127037 202128003 202131009 202139005 202140015 202141002 202142003 202147001 202152016 202207007 202210014 202211006 202220002 202231011 202233004 202233005 202233006 202302004 202303002 202305004 202310001 202315004 202340002 202340005 202343022 202344002 202345001 202352017 202405003 202407005 202410003 202413006 202418008 202419011 202424005 202429006 202430002 202430003 202432010 202436002 202445004 202449001 202450002 202450003 **202506003**

• Small Business Corporation v. Not a Small Business Corporation 1361.01-00  
201201006 201218005 201237014 201250018 201314003 201314008 201322036 201338039 201433014 201523012 201523013 201604011 201608007 201735019 201747006 201750002 201825018 201831001 201837012 201845013 201902005 201918002 201918013 201926008 201949009 202019010 202141002 202142003 202210014 202220002 202233004 202233005 202233006 202302004 202310001 202345001 202405003 202430003 202447008

• Number of Shareholders 1361.01-01  
201926008 202343022

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

1361.05-00

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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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202437004 202439003 202441001 202445004 202447004 202451013

• *Termination of Election*

1362.02-00

201201006 201205002 201206009 201217009 201226013 201232023 201237001  
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202005004 202009001 202017020 202024001 202027001 202046002 202052003  
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202450002 202451004 202451005 **202506003**

<ul style="list-style-type: none"> <li>• <i>Ceases to be Small Business Corporation</i></li> </ul>	1362.02-02
201206009 201217009 201252001 201324004 201330017 201330018 201330017 201330018 201426018 201432006 201443014 201444007 201508002 201516001 201516002 201644007 201702014 201709015 201710017 201710021 201710022 201729016 201730021 201732020 201737005 201751007 201801008 201811001 201824001 201824002 201824003 201845008 201846001 201852001 201852002 201908012 201908015 201908017 201918001 201918003 201919001 201922021 201933001 201938003 201943015 201947011 201949003 201949015 201949016 202007001 202008001 202008008 202009001 202009003 202009011 202019007 202046002 202139005 202140015 202147004 202207007 202209001 202218004 202218005 202218006 202238009 202250007 202305002 202305004 202317014 202317015 202322009 202322010 202340002 202340008 202340009 202343022 202344002 202345006 202428003 202430003 202438003 202438004 202438005 202438006 202438007 202438008 202438009 202438010 202438011 <b>202506003</b>	
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<ul style="list-style-type: none"> <li>• S Termination Year</li> </ul>	1362.03-00
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• Inadvertent Terminations

1362.04-00

201201005 201201006 201201009 201202002 201202003 201203002 201203007  
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<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b>	<b>1366.00-00</b>
	201327009 201333008 201429025 202335014	
<b>Section 1367</b>	<b>Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders</b>	<b>1367.00-00</b>
	201237017 201421015 201440013	
<b>Section 1368</b>	<b>Distributions</b>	<b>1368.00-00</b>
	201207002 201216027 201328025 202345005	

	• Accumulated Adjustments Account 201421015 201440013 201446021	1368.01-00
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b> 201202014 201219003 201314008 201348007 201722008	<b>1374.00-00</b>
<b>Section 1375</b>	<b>Tax Imposed On Certain Passive Investment Income</b> 202005004	<b>1375.00-00</b>
<b>Section 1378</b>	<b>Taxable Year of S Corporations</b> 202141023	<b>1378.00-00</b>
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b> 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001	<b>1381.00-00</b>
	• Certain Other Cooperatives 201228014	1381.02-00
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b> 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 201945011 202014011 202214004 202224003 202326010	<b>1382.00-00</b>
	• Gross Income 201852003 201902001 202048004	1382.01-00
	• Patronage Dividends 201228035 201809005 202035006	1382.02-00
	• Exceptions 201407003 201852001	1382.04-00
<b>Section 1385</b>	<b>Amounts Includible in Patron's Gross Income</b> 201604008 201750003	<b>1385.00-00</b>
<b>Section 1388</b>	<b>Definitions; Special Rules</b> 201234018 201750003 201809005 201945011 202014011 202035006 202214004 202224003 202326010	<b>1388.00-00</b>
<b>Section 1400</b>	<b>Establishment of DC Enterprise Zone</b>	<b>1400.00-00</b>
	• Applicable DC Area 202440004 202442003 202448006 202448009 202448011 202502004 202504001 202504012 <b>202506008</b>	1400.02-00
<b>Section 1402</b>	<b>Definitions</b> 201402004	<b>1402.00-00</b>
	• Net Earnings From Self-Employment 201916005 202009024 202151005	1402.01-00
	• <i>Rentals from Real Estate</i> 202151005	1402.01-01
	• <i>Limited Partners</i> 201436049 201640014	1402.01-03
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.05-00
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 201202001 201311006 201727005 201727006	<b>1441.00-00</b>
	• Who must Withhold	1441.01-00
	• <i>Liability of Withholding Agent</i> 201428007	1441.01-02

	• Income Subject to Withholding v. Not Subject to Withholding	1441.02-00
	• <i>Sale or Exchange of Capital Assets</i> 201343020	1441.02-03
	• Exemptions from Withholding	1441.03-00
	• <i>Effectively Connected Income</i> 201428007	1441.03-01
<b>Section 1442</b>	<b>Withholding of Tax on Foreign Corporations (Required v. Not Required)</b> 202134017 201808010	<b>1442.00-00</b>
<b>Section 1443</b>	<b>Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding)</b>	<b>1443.00-00</b>
	• Income Subject to Withholding 201808010	1443.02-00
<b>Section 1445</b>	<b>Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).</b> 202449011	<b>1445.00-00</b>
	• Withholding With Respect to Distributions From Publicly Traded Partnerships Trusts and REITs. 202449011	1445.08-00
<b>Section 1461</b>	<b>Liability for Withheld Tax</b> 201503013	<b>1461.00-00</b>
<b>Section 1501</b>	<b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b> 201213012 201306007 201726015 202035012 202111013 202130016 202234012 202428009 202435016	<b>1501.00-00</b>
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201749002 201341018 201342004 201402001 201414009 201418033 201418043 201930012 201936004 201949008 202008002 202013008 202035012 202111013 202121004 202229030 202231014 202236007 202248009 202249009 202310014 202317019 202334014 202340016 202348015 202352022 202406004 202417006 202417018 202427004 202436008 202445003	<b>1502.00-00</b>
	• Computation of Tax Liability 202412009	1502.02-00
	• Consolidated Investment Credit 202347009	1502.03-00
	• Consolidated Foreign Tax Credit 202348014	1502.04-00
	• 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

<ul style="list-style-type: none"> <li>• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 201605013 201722012 201810001 201810002 202203009 202219002 202248009</li> </ul>	1502.13-01	
<ul style="list-style-type: none"> <li>• <i>Obligations of Members</i> 201707006</li> </ul>	1502.13-02	
<ul style="list-style-type: none"> <li>• <i>Anti-Avoidance</i> 201640018</li> </ul>	1502.13-03	
<ul style="list-style-type: none"> <li>• <i>Stock, Bonds, and Other Obligations of Members</i> 201208034</li> </ul>	1502.14-00	R
<ul style="list-style-type: none"> <li>• <i>Limitation on Built-in Losses</i> 201232011</li> </ul>	1502.15-00	
<ul style="list-style-type: none"> <li>• <i>Excess Losses</i> 201749002 201350007 201441010 201930012 202305010</li> </ul>	1502.19-00	
<ul style="list-style-type: none"> <li>• <i>Consolidated Net Operating Loss Deduction</i> 201206006 201208001 201208032 201214019 201223003 201223004 201224003 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010 201242008 201242010 201245009 201247005 201248012 201249004 201249010 201250002 201301009 201305005 201305010 201306001 201310024 201310025 201312025 201315002 201322034 201323011 201328028 201330001 201632002 201330001 201332003 201335007 201336002 201336004 201336008 201338019 201340003 201342005 201342008 201344005 201349008 201349009 201351016 201352005 201411011 201412004 201418016 201418020 201418033 201418043 201423003 201424001 201424015 201426024 201431005 201431008 201431009 201431010 201431012 201431013 201431014 201431015 201431016 201434001 201438004 201438019 201442013 201444015 201448001 201503008 201521007 201523011 201527038 201530015 201532004 201532030 201544021 201601010 201605018 201610010 201610011 201611005 201613013 201616006 201620009 201628003 201630003 201630004 201636016 201637002 201637003 201644005 201651011 201703010 201717039 201717040 201738005 201752007 201817017 201825002 201825015 201837003 201901006 201901007 201903016 201904014 201905004 202053006 202117010 202117011 202228001 202229006 202249009 202314014 202319014 202340017 202349011 202427004 202445013</li> </ul>	1502.21-00	
<ul style="list-style-type: none"> <li>• <i>Basis of Property</i> 201828006</li> </ul>	1502.31-00	
<ul style="list-style-type: none"> <li>• <i>Investment Adjustment</i> 201213013 201214012 201339001 201411007 201430002 201550028 201641019 201921003 201936004 202410011</li> </ul>	1502.32-00	
<ul style="list-style-type: none"> <li>• <i>Earnings and Profits</i> 201411007 201936004</li> </ul>	1502.33-00	
<ul style="list-style-type: none"> <li>• <i>Accumulated Earnings Tax on Separate Basis</i> 201316008</li> </ul>	1502.47-00	
<ul style="list-style-type: none"> <li>• <i>Life and Non-Life</i> 201210015 201213012 202045003 202445003</li> </ul>	1502.50-00	



• Filing Requirements	1502.75-00
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• <i>When Group Remains in Existence</i>	1502.75-10
201228002 201314028 201350007 201424010 201505006 201933009 202218001 202309002 202426005	
• <i>Common Parent No Longer in Existence</i>	1502.75-11
201250017 201326006	
• Taxable Year of Members of Group	1502.76-00
201520001 201414015 201520001 201843002 201933009 202032004	
• <i>Income Allocation</i>	1502.76-01
201235003 201542007	
• Common Parent Agent for Subsidiaries	1502.77-00
201522005 201552025 202231014	
• Separate Return Years	1502.79-00
201251003 201324004	
• Applicability of Other Provisions of Law	1502.80-00
201650013	
• Consolidated Returns for Subsequent Years	1502.89-00
201324004	
• Election to File Separate Returns	1502.90-00
• <i>Changes in Affiliated Groups</i>	1502.90-01
201251003	
• Carryover and Carryback	1502.92-00
201228005 201312019	
• Intercompany Transactions	1502.93-00
201208034 201402001 202145025 202335001	
• Stock Transactions	1502.94-00
201208034	
• Application of Section 382 with Respect to a Consolidated Group	1502.98-00
201414009 201511012 202229030	
• <i>Rules Upon Becoming a Member</i>	1502.98-03
202035012	
• <i>Apportionment</i>	1502.98-05
201207003 201414009 202229005 202229030 202435001	
• <i>Limitation on Use of Credits and Net Capital Losses</i>	1502.98-08
201435012	

	• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 202334014 202335001	1502.99-00
<b>Section 1503</b>	<b>Computation and Payment of Taxes</b>	<b>1503.00-00</b>
	• Dual Consolidated Loss 202110015 202304008	1503.04-00
<b>Section 1504</b>	<b>Definitions</b>	<b>1504.00-00</b>
	201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012 201815008 201927002 202417008	
	• Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004 202049002	1504.01-00
	• Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003 201429007 201433013 201815008 202045003 202417008 202423008	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002	1504.02-01
	• <i>Maquiladora ISP - IRC Section 1504(d) Election</i> 201248002	1504.02-02
<b>Section 1563</b>	<b>Definitions and Special Rules</b>	<b>1563.00-00</b>
	201405009	
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b>	<b>2001.00-00</b>
	201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201732029 201817012 201817013 201817014 201817016 202108001 202108002 202108003 202108004 202108005 202108006 202152006	
	• Determination of Amount of Taxable Estate 202322005	2001.01-00
<b>Section 2010</b>	<b>Unified Credit Against Estate Tax</b>	<b>2010.00-00</b>
	201612005 201612009 201612010 201618006 201632001 201632003 201632005 201632014 201632017 201632018 201701008 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	
<b>Section 2031</b>	<b>Definition</b>	<b>2031.00-00</b>
	201808001 201808002 201808003	

<b>Section 2032</b>	<b>Alternate Valuation</b>	<b>2032.00-00</b>
	201216013 201216037 201236002 201431017 201441001 201451025 201503003 201719014 201815001 201820010 201825013 201926013 201938002 202019015 202329001 202410006 202425012	
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b>	<b>2032A.00-00</b>
	201224019 201230023 201418011 201633001 201652017 201743013 201812004 201814004 201908018	
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b>	<b>2033.00-00</b>
	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	
	• Interest v. No Interest at Time of Death 201323007	2033.01-00
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b>	<b>2035.00-00</b>
	201223012 201238004 201647001 201702005 201709020 201947001 201947002 201947003 201947004 201947005 201947006	
	• Inclusion of Certain Property in Gross Estate 201323007 201342001 201702006	2035.01-00
	• Coordination with Other Code Sections 201327010	2035.06-00
<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b>	<b>2036.00-00</b>
	201210008 201218003 201233008 201235006 201238004 201245007 201322025 201342001 201345026 201345027 201345028 201417001 201417002 201418007 201429009 201432005 201433006 201434004 201434005 201436003 201436043 201442042 201442043 201442044 201442045 201442046 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201544005 201604001 201647001 201702005 201702006 201709020 201722007 201723002 201723003 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 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 201735005 201947001 201947002 201947003 201947004 201947005 201947006 202303004 202303005 202303006 202303007 202303008 202303009 202303012	2036.01-00
	• Retention of Right to Designate Who Shall Enjoy Property or Income 201323007	2036.02-00

<b>Section 2037</b>	<b>Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)</b>	<b>2037.00-00</b>
	201323007 201342001 201345004 201345026 201345027 201345028 201418007 201432005 201433006 201434004 201434005 201436003 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201525001 201647001 201702005 201702006 201709020 201722007 201947001 201947002 201947003 201947004 201947005 201947006 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023	
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b>	<b>2038.00-00</b>
	201218003 201223012 201233008 201235006 201322025 201330033 201330033 201345004 201345026 201345027 201345028 201417001 201417002 201429009 201432005 201433006 201434004 201434005 201436003 201442042 201442043 201442044 201442045 201442046 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201544005 201604001 201647001 201702005 201709020 201722007 201723002 201723003 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 201947001 201947002 201947003 201947004 201947005 201947006 202009012 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	
	<ul style="list-style-type: none"> <li>• Power to Alter or Amend <span style="float: right;">2038.01-00</span></li> <li>201342001</li> <li>• <i>Power to Change Beneficiaries or Their Shares</i> <span style="float: right;">2038.01-01</span></li> <li>201323007 201928004</li> </ul>	
<b>Section 2040</b>	<b>Joint Interests (Included v. Not Included in Gross Estate)</b>	<b>2040.00-00</b>
	201216005	

<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b>	<b>2041.00-00</b>
	201209003 201210008 201214022 201218003 201229005 201231007 201243001 201634015 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201429009 201436036 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201613007 201614006 201614007 201614008 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201803003 201817002 201817003 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845006 201845029 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201908008 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 202009012 202014001 202014002 202014003 202014004 202014005 202020008 202020009 202020010 202108001 202108002 202108003 202108004 202108005 202108006 202120003 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 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	2041.03-00
	• Special Powers 202120003	2041.04-00
	• Exercise of Powers 201425007 202120003	2041.05-00
	• Effect of State Laws 201920001 201920002 201920003	2041.12-00
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b> 201235006 201328030 201919002 201919003	<b>2042.00-00</b>
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i> 201327010	2042.07-09
<b>Section 2043</b>	<b>Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)</b> 201206005	<b>2043.00-00</b>

<b>Section 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b>	<b>2044.00-00</b>
	201528014 201536010 201603004 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006 202146001 202339008	
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b>	<b>2053.00-00</b>
	201206005	
	• Claims Against the Estate	2053.09-00
	• <i>Consideration v. No Adequate Consideration</i>	2053.09-09
	201745012	
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b>	<b>2055.00-00</b>
	201216045 201236022 201316004 201450003 201702004 201803003 201845014 201850009 201930017 201933007	
	• Transfers Not Exclusively for Charitable Purposes	2055.07-00
	201947007	
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	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	
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction)</b>	<b>2056.00-00</b>
	201243004 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018 201830001 201845014 201850008 201923004 201937011 201943010 201946009 202233014 202249006 202339008 202352016 202403011 202441005 202441006 202451016 202503007 202504002 202504004	
	• 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 202451016 202504002 202504004 202504006 202504007	
	• <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 202233014	2056.08-00
	• Passed From Decedent v. Not Passed From Decedent 201410011 201416007	2056.13-00
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen 201634018 201634018 201830001	2056.19-00
	• <i>Exception For Property Transferred to Qualified Domestic Trust</i> 201634018 201634018 201830001	2056.19-02
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b> 201243012 201634018 201406003 201429012 201516055 201622021 201622025 201628011 201634018 201640006 201647002 201830001 201903012 201928009 202120004 202146008 202202006 202244005 202332013 202338006	<b>2056A.00-00</b>
<b>Section 2203</b>	<b>Definition of Executor</b> 201405016	<b>2203.00-00</b>
<b>Section 2207</b>	<b>Liability of Recipient of Property Over Which Decedent Had Power of Appointment</b> 202339008	<b>2207.00-00</b>
<b>Section 2207A</b>	<b>Right of Recovery in the Case of Certain Marital Deduction Property</b> 201243004 201303003 201426016 201536010 202009012	<b>2207A.00-00</b>
<b>Section 2209</b>	<b>Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States</b> 201924009	<b>2209.00-00</b>

**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  
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	• Gift v. Not a Gift	2501.01-00
	201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201342001 201345004 201345026 201345027 201345028 201407008 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201521002 201521003 201521004 201527032 201544005 201642027 201642028 201642029 201642030 201707003 201707004 201707005 201928004 201932002 201932005 201932009 201932010 201947001 201947002 201947003 201947004 201947005 201947006 202116002 202116003 202116004	
	• Transfers of Intangible Property By Non-Resident Not Citizens	2501.03-00
	201250001	
<b>Section 2503</b>	<b>Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)</b>	<b>2503.00-00</b>
	• Present v. Future Interests	2503.03-00
	201208026	
<b>Section 2504</b>	<b>Taxable Gifts for Preceding Years</b>	<b>2504.00-00</b>
	• Valuation of Certain Gifts for Preceding Periods	2504.02-00
	201811002 201811003	
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b>	<b>2511.00-00</b>
	201206005 201243004 201244014 201334001 201422005 201440007 201507008 201525002 201525003 201528014 201536010 201721006 201834011 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845002 201845029 201946009 202006002 202006003 202006004 202006005 202006006 202007010 202016001 202016002 202016003 202016004 202016005 202016006 202118008 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	
<b>Section 2512</b>	<b>Valuation of Gifts</b>	<b>2512.00-00</b>
	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	
<b>Section 2513</b>	<b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b>	<b>2513.00-00</b>
	201240003 201240004 201523003 201644002 201724007 201811002 201811003	

<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b>	<b>2514.00-00</b>
	201210008 201310002 201310003 201310004 201310005 201310006 201634015 201345004 201345026 201345027 201345028 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201430003 201430004 201430005 201430006 201430007 201432005 201433006 201434004 201434005 201436003 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201436036 201438010 201438011 201438012 201438013 201440008 201440009 201440010 201440011 201440012 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201613007 201614006 201614007 201614008 201628010 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201702016 201702017 201702018 201707007 201707008 201718003 201718004 201718005 201718006 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201817002 201817003 201832005 201832006 201832007 201832008 201832009 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 201848002 201848009 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201920001 201920002 201920003 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 202014001 202014002 202014003 202014004 202014005 202017018 202020008 202020009 202020010 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	
<b>Section 2516</b>	<b>Certain Property Settlements (Exempt v. Not Exempt &gt;From Gift Tax)</b>	<b>2516.00-00</b>
	201206005 201901003	
<b>Section 2518</b>	<b>Disclaimers</b>	<b>2518.00-00</b>
	201208005 201245004 201516056 201803003 202045011 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
<b>Section 2519</b>	<b>Disposition of Certain Life Estates</b> 201243004 201303003 201419001 201426016 201528014 201536010 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006 202116001 202118008 202146001 202339008 202504006 202504007	<b>2519.00-00</b>
<b>Section 2522</b>	<b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b> 201321012 201323007 201845014 202016001 202016002 202016003 202016004 202016005 202016006 202047005	<b>2522.00-00</b>
	• 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
<b>Section 2523</b>	<b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b>	<b>2523.00-00</b>
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 201233011 202016001 202016002 202016004 202016005 202016006	2523.06-01
	• <i>Treatment of Joint and Survivor Annuities</i> 202016003	2523.06-04
<b>Section 2524</b>	<b>Extent of Deductions</b> 201718007	<b>2524.00-00</b>

**Section 2601**

**Tax On Generation Skipping Transfers**

**2601.00-00**

201204001 201204002 201204003 201204004 201204005 201208005 201209003  
201216010 201218001 201218002 201218003 201223012 201233008 201234016  
201243001 201245007 201246004 201314017 201320009 201634016 201634017  
202134003 202134004 201341005 201345005 201406008 201418001 201434019  
201434020 201438016 201442042 201442043 201442044 201442045 201442046  
201443004 201448018 201451005 201509002 201509003 201509004 201509005  
201509006 201509007 201509008 201509009 201509010 201509011 201509012  
201509013 201509014 201509015 201509016 201509017 201509018 201510009  
201510010 201510011 201510012 201510013 201510014 201510015 201510016  
201510017 201510018 201510019 201510020 201510021 201510022 201510023  
201511002 201511003 201511004 201511005 201511006 201511007 201511008  
201511009 201511010 201515002 201515003 201515004 201515005 201516008  
201516019 201516020 201516022 201516023 201516036 201521002 201521003  
201521004 201525001 201527011 201528029 201530008 201530009 201530010  
201530011 201530012 201530013 201531003 201531004 201531005 201531006  
201532008 201532009 201532010 201532011 201532012 201532013 201543006  
201604001 201606002 201628008 201633022 201633023 201634016 201634017  
201647001 201706002 201711002 201712003 201712004 201712005 201718014  
201719008 201723002 201723003 201735005 201735009 201803003 201812001  
201812002 201812005 201814001 201814002 201814005 201817002 201817003  
201817012 201817013 201817014 201817016 201818005 201820007 201820008  
201825007 201832007 201833015 201845006 201932001 201932002 201932003  
201932004 201932005 201932006 201932007 201932008 201932009 201932010  
201938004 201938005 201938006 201947001 201947002 201947003 201947004  
201947005 201947006 202009012 202011001 202011002 202011003 202011004  
202011005 202013001 202013002 202013003 202013004 202013005 202014006  
202014007 202014008 202014009 202014010 202015004 202015005 202015006  
202015007 202015008 202015009 202015010 202015011 202015012 202015013  
202017001 202017002 202017003 202017004 202017005 202017006 202017011  
202017012 202017013 202017014 202020008 202020009 202020010 202108001  
202108002 202108003 202108004 202108005 202108006 202120003 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

• Irrevocable Trusts 2601.03-01

201205001 201207001 201208003 201208004 201208006 201208031 201209001  
201209002 201210001 201210002 201243006 201320009 201345004 201345026  
201345027 201345028 201407008 201417001 201417002 201418017 201418031  
201418032 201432005 201433006 201434004 201434005 201436003 201528024  
201642027 201642028 201642029 201642030 201702016 201702017 201702018  
201706002 201707007 201707008 201735009 202452005 202452006 202452007

• Additions to Irrevocable Trusts 2601.03-05

201342001 202120003

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

201518002 201518003 201518004 201518005 201519012 201626016

	• <i>Constructive Additions</i>	2601.03-08
	201250001 201418005 201425007 201735009	
	• <i>Transitional Rules</i>	2601.04-00
	201216010 201314017 201320009 201345005 201406008 201422011 201550013 201614015 201706002 201711002 201818005 201833015	
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	2601.04-01
	201322010 201322011 201322012 201322013 201322014 201322015 201345005 201416001 201516028 201516036 201527032 201707003 201707004 201707005 201818005 201833015	
	• <i>Amendments to Wills or Revocable Trusts</i>	2601.04-03
	201316004 201947001 201947002 201947003 201947004 201947005 201947006	
	• <i>Cases of Mental Incompetency</i>	2601.04-05
	201314017 201316004 201406008 201550013 201614015	
<b>Section 2602</b>	<b>Amount of Tax</b>	<b>2602.00-00</b>
	201516036	
<b>Section 2612</b>	<b>Taxable Termination; Taxable Distribution; Direct Skip</b>	<b>2612.00-00</b>
	201422005	
<b>Section 2613</b>	<b>Skip Person and Non-Skip Person</b>	<b>2613.00-00</b>
	201352001 201352002 201352003	
<b>Section 2623</b>	<b>Taxable Amount in Case of Direct Skip</b>	<b>2623.00-00</b>
	201352001 201352002 201352003	
<b>Section 2624</b>	<b>Valuation</b>	<b>2624.00-00</b>
	201352001 201352002 201352003	
<b>Section 2631</b>	<b>GST Exemption</b>	<b>2631.00-00</b>
	201250005	

**Section 2632**

**Special Rules for Allocation of GST Exemption**

**2632.00-00**

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  
201839014 201850008 201850009 201852005 201852006 201852007 201852008  
201903001 201903002 201903003 201903004 201903005 201903006 201920001  
201920002 201920003 201921001 201923022 201924001 201924002 201924015  
201924016 201925001 201925013 201927013 201927014 201927015 201929003  
201929004 201929005 201929006 201929010 201929011 201936001 201937009  
201937010 201937011 201941008 201941009 201941010 201941011 201941012  
201941013 201941014 201941015 201941016 201941017 201941018 201941019  
201941020 201941021 201941022 201941023 201944008 202007011 202007012  
202007013 202017009 202017010 202019011 202107001 202107002 202117002  
202117003 202120001 202133006 202133007 202133008 202145014 202148002  
202148003 202205019 202210011 202220009 202233002 202244003 202247007  
202248006 202309006 202313004 202313008 202316006 202326005 202326011  
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 202449004 202449005 202450001  
202451010 202451011 202501004

• 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

2632.02-00

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

<b>Section 2642</b>	<b>Inclusion Ratio</b>	<b>2642.00-00</b>
	201217011 201217012 201232002 201233013 201240003 201240004 201240010 201242005 201243001 201251001 201302002 201302003 201303006 201306002 201307004 201312018 201313003 201314018 201315005 201321002 201322025 201330015 201634016 201634017 201731005 201731010 202001002 202001003 202134005 202134006 201330015 201338002 201340013 201341021 201345017 201345029 201407001 201414005 201417003 201418001 201418003 201418026 201419004 201432004 201437001 201437003 201438001 201444019 201447026 201450018 201517001 201519014 201526004 201526005 201527001 201527002 201529002 201529003 201532031 201536007 201536012 201536013 201537011 201548001 201548002 201549025 201606001 201607022 201607023 201608009 201611009 201611014 201615005 201615006 201622005 201622006 201628013 201634016 201634017 201636020 201638017 201640013 201644001 201644002 201648010 201653013 201705002 201711001 201724008 201724018 201724022 201724023 201725004 201725005 201725006 201725007 201725010 201729007 201729018 201732029 201736017 201737006 201737007 201738008 201738009 201743004 201743005 201747002 201801001 201802001 201802002 201806006 201811003 201815012 201817005 201825023 201826001 201826006 201834002 201839001 201839003 201839012 201839014 201840001 201840002 201843005 201843006 201843007 201843008 201845007 201847002 201847003 201849007 201849008 201852005 201852006 201852007 201852008 201903001 201903002 201903003 201903004 201903005 201903006 201903013 201923022 201927013 201927014 201927015 201929003 201929004 201929005 201929006 201929010 201929011 201937009 201937010 201942001 201944008 202005003 202007011 202007012 202007013 202017009 202017010 202019011 202107001 202107002 202116006 202117001 202117002 202117003 202120001 202133006 202133007 202133008 202145014 202148002 202148003 202210011 202220009 202233002 202247007 202248001 202248006 202309006 202313004 202313008 202316006 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 202449004 202449005 202450001 202451010 202451011 202501004	
	• 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 202450001	
<b>Section 2652</b>	<b>Other Definitions</b>	<b>2652.00-00</b>
	201243001 201731006 201523003 201526004 201526005 201636022 201642004 201724007 201829005 201937011 202152006 202503007	
	• Transferor Defined	2652.01-00
	201210008 201320005 201731006 201352001 201352002 201352003 201447008 201636022 201937011 202116006 202202007 202343029 202351004 202351005	
	• <i>Gift Splitting by Married Couples</i>	2652.01-01
	202445014	
	• <i>Special Election for QTIP</i>	2652.01-02
	201217011 201232019 201242002 201246020 201316011 201320005 201322031 201731006 201447008 201447014 201532017 201608001 201615004 201622013 201624015 201642004 201717001 201750014 201820015 201840001 201845010 201850010 201907002 201942008 201943007 202009012 202202007 202230007 202341004 202343029 202419002 202424016	
<b>Section 2653</b>	<b>Taxation of Multiple Skips</b>	<b>2653.00-00</b>
	201352001 201352002 201352003	

<b>Section 2654</b>	<b>Special Rules</b> 201243004 201246020 201322031 201731006 201447008 201447014 201624015 201750014 201907002 201937011 201943007 202202007 202343029 202419002	<b>2654.00-00</b>
	• Separate Shares 201516036 201825023 201845007	2654.03-00
<b>Section 2663</b>	<b>Regulations</b> 201311004	<b>2663.00-00</b>
<b>Section 2701</b>	<b>Special Valuation Rules for Transfers of Interests in Corporations or Partnerships</b>	<b>2701.00-00</b>
	• Valuation Rules	2701.01-00
	• <i>Subtraction Method of Valuation</i> 201442053	2701.01-01
	• Other Definitions and Rules	2701.11-00
	• <i>Certain Changes Treated as Transfers</i> 201442053	2701.11-05
<b>Section 2702</b>	<b>Special Valuation Rules for Transfers in Trust</b> 201243004 201303003 201426016 201434007 201434008 201434009 201435007 201435008 201435009 201435010 201525002 201525003 201528014 201536010 201721006 201808001 201808002 201808003 201946009 202146001 202504006 202504007	<b>2702.00-00</b>
	• Valuation of Retained Interests	2702.01-00
	• <i>Not a Qualified Interest</i> 201652002	2702.01-01
	• <i>Qualified Interests</i> 202152018	2702.01-02
	• Definition of Qualified Interests 201652002	2702.03-00
<b>Section 2703</b>	<b>Certain Rights and Restrictions Disregarded</b> 201536009 202014006 202014007 202014008 202014009 202014010 202015004 202015005 202015006 202015007 202015008 202015009 202015010 202015011 202015012 202015013 202017001 202017002 202017003 202017004 202017005 202017006 202017011 202017012 202017013 202017014	<b>2703.00-00</b>
	• General Rule	2703.01-00
	• <i>Right to Sell or Use Restrictions</i> 201313001	2703.01-02
<b>Section 3101</b>	<b>Rate and Measure of Employee Tax</b> 201202028 201311002	<b>3101.00-00</b>
<b>Section 3111</b>	<b>Liability and Payment of Employer Tax</b> 201418053	<b>3111.00-00</b>
<b>Section 3112</b>	<b>Instrumentalities of U.S. (Exemption)</b> 202326018 202333002	<b>3112.00-00</b>
<b>Section 3121</b>	<b>Definitions</b> 201214023 201251016 201302031 201634023 201411020 201527040 201528004 201634023 201706010 201710027 201927018 202102004 202243009	<b>3121.00-00</b>
	• 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
	• <i>Supplemental Unemployment Benefit Plans</i> 201201003 201634023 201634023 201639015	3121.01-11
	• <i>Stock-based Remuneration and Stock Options</i> 202327014	3121.01-22
	• Employment 202102004	3121.02-00
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i> 201308010 201308010 201519027 201635004 202102004	3121.02-05
	• <i>Mandatory Coverage of State, etc., Employees</i> 201308010 201308010	3121.02-07
	• <i>Services of Ministers or Members of an Order</i> 201340015 201904008	3121.02-08
	• Employees 201926011	3121.04-00
	• <i>Common Law Tests</i> 201214026	3121.04-01
	• <i>Corporate Officers and Directors</i> 201735021	3121.04-15
	• Not Employees Under Section 530 of 1978 Revenue Act 201735021 202038010	3121.10-00
	• <i>In General</i> 201724025	3121.10-01
	• Application of Hospital Insurance Tax to Federal, State, and Local Government 202102004	3121.15-00
	• Treatment of Certain Deferred Compensation and Salary Reduction Arrangements	3121.16-00
	• <i>Nonqualified Deferred Compensation Plans</i> 201310034 201414018	3121.16-02
<b>Section 3301</b>	<b>Rate of Tax</b> 201527040	<b>3301.00-00</b>
<b>Section 3306</b>	<b>Definitions</b> 201528004 202102004 202243009	<b>3306.00-00</b>
	• Wages 201947010 202043003 202043004 202043005	3306.02-00
	• Employment 201605015 201635004 202102004	3306.03-00
<b>Section 3401</b>	<b>Definitions</b> 201347020 201415011 201528004 201550036	<b>3401.00-00</b>
	• Wages Subject to Withholding 201205008 201319015 201414019 201522004 201532036 201605015 201643009 201947010 202043003 202043004 202043005 202327014	3401.01-00
	• Employer-Employee Relationship	3401.04-00

	• <i>Employer v. Not an Employer</i> 201947010	3401.04-01
	• Not Employees Under Section 530 of 1978 Revenue Act	3401.06-00
	• <i>Benefits Provided Under Certain Employee Benefit Plans</i> 202304001	3401.06-07
<b>Section 3402</b>	<b>Income Tax Collected at Source</b> 201340015 201551006 201723020 201904008 202129006 202202010	<b>3402.00-00</b>
	• Withholding on Gambling Winnings 202449014	3402.15-00
	• Withholding on Payments of Indian Casino Profits 201710023 201710030	3402.20-00
<b>Section 3406</b>	<b>Backup Withholding</b> 201246028 201248022 201447025 201539025 202252008	<b>3406.00-00</b>
	• Requirement to Deduct and Withhold 201246028 201248022 202252008	3406.01-00
	• <i>Notification of Incorrect TIN</i> 201246028 201248022	3406.01-01
	• Reportable Payment 202252008	3406.02-00
	• <i>Interest or Dividend</i> 202252008	3406.02-01
	• Withholding Applied to New Accounts and Instruments	3406.04-00
	• <i>Broker Notifies Payor</i> 201308024 201308024	3406.04-03
<b>Section 3504</b>	<b>Acts to be Performed by Agents</b> 201438021 201746023	<b>3504.00-00</b>
<b>Section 3508</b>	<b>Treatment of Real Estate Agents and Direct Sellers</b>	<b>3508.00-00</b>
	• Definitions	3508.01-00
	• <i>Direct Seller</i> 201652020	3508.01-02
<b>Section 4051</b>	<b>Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)</b> 201245018 201306019 201403014 201414016 201447001 201519028 201532032 202050001 202323004	<b>4051.00-00</b>
<b>Section 4052</b>	<b>Definition and Special Rules</b> 201306019 201403014	<b>4052.00-00</b>
<b>Section 4053</b>	<b>Exemptions</b> 201414016 201519028 202050001	<b>4053.00-00</b>
<b>Section 4101</b>	<b>Registration and Bond for Petroleum Products</b> 201322040	<b>4101.00-00</b>
<b>Section 4121</b>	<b>Imposition of Tax on Coal</b> 201826003	<b>4121.00-00</b>
<b>Section 4161</b>	<b>Sporting Goods Taxes</b> 202140004	<b>4161.00-00</b>
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	• Bows and Arrows	4161.02-00
	• <i>Parts and Accessories</i> 201348010	4161.02-01
<b>Section 4216</b>	<b>Definition of Price</b>	<b>4216.00-00</b>
	• Computation of Tax on Leases and Installment Sales 201443016	4216.06-00
<b>Section 4217</b>	<b>Leases</b>	<b>4217.00-00</b>
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	• Lease Considered as a Sale 201443016	4217.01-00
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<b>Section 4251</b>	<b>Communications Tax (Taxable v. Not Taxable)</b>	<b>4251.00-00</b>
	201312044 201412014	
<b>Section 4261</b>	<b>Transportation of Persons by Air (Taxable v. Nontaxable)</b>	<b>4261.00-00</b>
	201210026 201233015 201245019 201252016 201606028 201638002 201730015	
	• Amounts Paid 201226015 201606028	4261.01-00
	• Exemption for Certain Helicopter Uses 201351005	4261.05-00
<b>Section 4281</b>	<b>Small Aircraft on Nonestablished Lines (Taxable v. Nontaxable)</b>	<b>4281.00-00</b>
	201233015	
<b>Section 4291</b>	<b>Cases Where Persons Receiving Payment Must Collect Services and Facilities Tax</b>	<b>4291.00-00</b>
	201730015	
<b>Section 4401</b>	<b>Wagering Tax (Taxable v. Not Taxable)</b>	<b>4401.00-00</b>
	201242011 201251012 201909009	
<b>Section 4411</b>	<b>Occupational Tax (Taxable v. Not Taxable)</b>	<b>4411.00-00</b>
	201242011	
<b>Section 4611</b>	<b>Imposition and Rate of Tax on Petroleum</b>	<b>4611.00-00</b>
	201211010	
<b>Section 4940</b>	<b>Excise Tax on Net Investment Income (Applicable v. Not Applicable)</b>	<b>4940.00-00</b>
	201230026 201321024 201417020 201417021 201435016 201652004 201724001 201825004 202017026 202231005 202231006 202231007 202231008 202328004 202328005	
	• Computation of Net Investment Income 201418060	4940.02-00
	• <i>Gross Investment Income--Items Included</i> 201441018 201448026 201603033 201603034 201609001	4940.02-01
	• Exempt Operating Foundations 201306023	4940.03-00

<b>Section 4941</b>	<b>Excise Taxes on Acts of Self-Dealing</b>	<b>4941.00-00</b>
	201216045 201221031 201230026 201231014 201231015 201243015 201301015 201316021 201317018 201321027 201321034 201325018 201325019 201325020 201325021 201345033 201345034 201347024 201407021 201407023 201417021 201417022 201421023 201421024 201423032 201423033 201426006 201427019 201432025 201433021 201433022 201433023 201433024 201435016 201435017 201441018 201441020 201446024 201510050 201603034 201642001 201652004 201718002 201723005 201723006 201724001 201725008 201725009 201730012 201730017 201730018 201730019 201825004 201850012 201907004 201937003 201937004 202016001 202016002 202016003 202016004 202016005 202016006 202017026 202035002 202037009 202042007 202101002 202119002 202204003 202231005 202231006 202231007 202231008 202328004 202328005 202432004 202432005 202432006 202432007 202432008 202504014	
	• 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> 202243008	4941.05-02
<b>Section 4942</b>	<b>Taxes on Failure to Distribute Income</b>	<b>4942.00-00</b>
	201216045 201230026 201243015 201315031 201335020 201336019 201415010 201417020 201417021 201417022 201652004 201724001 201725008 201825004 201831007 201851003 202017026 202035002 202119002 202123004 202137007 202204003 202231005 202231006 202231007 202231008 202231010 202328004 202328005 202342009	
	• Initial 15% Tax on Undistributed Income	4942.01-00
	• <i>Non-Application to Operating Foundations</i> 201710005 201830003	4942.01-01
	• Definitions of Principal Terms 201243015 201335019 202231010	4942.03-00
	• <i>Distributable Amount</i> 201231016 201418060 201625003 201852012	4942.03-02
	• <i>Minimum Investment Return</i> 201323029 201415010 201419017 201829003 202024014	4942.03-03
	• <i>Qualifying Distribution</i> 201335020 201436051 201437014 201437015 201442061 201448026 201513005 201514016 201527043 201603033 201606030 201609001 201625003 201719004 201821005 201829003 201852012 201937004 202024014 202034001 202231010	4942.03-05
	• <i>Contributions to "Pass-Through" Organizations</i> 201231016 201852012 202231010	4942.03-06

	• <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 202501017	
	• Other Definitions	4942.04-00
	201335019 201603034	
	• Operating Foundations	4942.05-00
	201829003	
	• <i>Active Conduct of Exempt Purpose Activities</i>	4942.05-01
	201829003	
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	201701002	
<b>Section 4943</b>	<b>Excise Taxes on Excess Business Holdings</b>	<b>4943.00-00</b>
	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 202503009	
	• 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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	• Other Definitions and Rules	4943.04-00
	201311035 201328034	
	• <i>Business Enterprise</i>	4943.04-03
	201422027 201430017 201435017 201703003 201710005 201723006 202037009	
<b>Section 4944</b>	<b>Excise Tax on "Jeopardizing" Investments</b>	<b>4944.00-00</b>
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	• Initial 5% Tax on Investments	4944.01-00
	201329028 201333020	
	• Exception for Program-Related Investments	4944.03-00
	201442061 201821005	

	• Definitions	4944.05-00
	201335019 201418060 201447043 201513005 201514016 201609001 201630009	
<b>Section 4945</b>	<b>Excise Taxes on Taxable Expenditures</b>	<b>4945.00-00</b>
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	• Definition of Taxable Expenditure	4945.04-00
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	201745001 201830003 202034001 202303014	
	• <i>Influencing The Outcome of Elections</i>	4945.04-03
	201307013 201531023	

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 201303021 201435016 201723005 201723006 201907004

• *Disqualified Person* 4946.01-00  
 201301015 201432025 201642001 201723005 201723006 201907004

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 201642001

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 201419024

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	• Excess Contributions 201440027	4972.02-00
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	201432029	
	• Excess Contributions 201430021	4973.02-00
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	201432029	
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<b>Section 4975</b>	<b>Tax on Prohibited Transactions</b>	<b>4975.00-00</b>
	201212013 201419025	
	• Statutory Exemptions 201828007	4975.04-00
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	• <i>Correction</i> 201425019	4975.05-07
	• Calculation of Tax	4975.06-00
	• <i>Continuing Transaction (Loan/Lease)</i> 201312035	4975.06-01
	• Statute of Limitations 201312035	4975.08-00
<b>Section 4976</b>	<b>Taxes with Respect to Funded Welfare Benefit Plans</b>	<b>4976.00-00</b>
	201424004 201442064 201442065 201451044 201625019 201702029	
	• Disqualified Benefits 201232022 201424004 201442064 201442065 201528038 201530022 201545026 201625019 201702029 201825012 201833014 201927001	4976.01-00
<b>Section 4978</b>	<b>Tax on Certain Dispositions by Employee Stock Ownership Plans And Certain Cooperatives</b>	<b>4978.00-00</b>
	• Tax on Disposition of Certain Securities 201625005	4978.01-00
<b>Section 4980</b>	<b>Tax on Reversion of Qualified Plan Assets to Employer</b>	<b>4980.00-00</b>
	201424032 201430025 201532035 201625005 201951001 202045002 202230006 202242006 202348005 202429010 202435008 <b>202506005</b>	
	• Amount of Reversion 202435008	4980.01-00
	• Exceptions 201538022 201626003 201626005 201839010 201847008 201935003 201951001 202045002 202111004 202111005 202348005	4980.02-00

<b>Section 4980A</b>	<b>Tax on Excess Distributions from Qualified Retirement Plans</b> 201221059	<b>4980A.00-00</b>
<b>Section 4980B</b>	<b>Failure to Satisfy Continuation Coverage Requirements of Group Health Plans (See Also 162.33-00 et. seq.)</b> 201212011	<b>4980B.00-00</b>
<b>Section 4982</b>	<b>Excise Tax on Undistributed Income of Regulated Investment Companies</b> 201305004 201709017 201709018 201932011 201932012 201932013 201944010	<b>4982.00-00</b>
	• Distributed Amount 201934004	4982.03-00
	• Definitions and Special Rules 201305004 201709017 201709018 201932011 201932012 201932013 201934004	4982.05-00
	• <i>Capital Gain Net Income</i> 201305004	4982.05-01
	• Election to Use Taxable Year 201202006 201412008 201709017 201709018 201932011 201932012 201934004	4982.06-00
<b>Section 5000</b>	<b>Certain Group Health Plans</b> 201447035	<b>5000.00-00</b>
<b>Section 6001</b>	<b>Notice or Regulations Requiring Records, Statements, and Special Returns (Sufficient v. Insufficient Records) (See 7602.00-00)</b>	<b>6001.00-00</b>
	• Automatic Data Processing Systems 201210028	6001.03-00
<b>Section 6011</b>	<b>General Requirement of Return, Statement, or List</b> 201603031	<b>6011.00-00</b>
	• Employer Requirements 201438021	6011.04-00
	• <i>Taxpayer Identification Number</i> 201650020	6011.04-02
	• Form of Return	6011.06-00
	• <i>Magnetic Media</i> 201407013 201625015	6011.06-01
<b>Section 6012</b>	<b>Persons Required to Make Returns of Income (Required v. Not Required)</b> 201432022 202019005 202046009 202326003 202405002	<b>6012.00-00</b>
	• Individuals 201211015	6012.01-00
	• Corporations	6012.03-00
	• <i>Consolidated Returns</i> 202423008	6012.03-04
	• Receivers 202423008	6012.04-00
	• Fiduciaries	6012.05-00
	• <i>Estates or Trusts</i> 201550026 201735001 201821002 201821003 201821004 201837011 202040007 202405002	6012.05-01
<b>Section 6013</b>	<b>Joint Returns of Income Tax by Husband and Wife</b> 201325013 201411017	<b>6013.00-00</b>
	• Signatures on Return	6013.01-00

	• <i>Agent or Guardian</i> 201211015	6013.01-01
	• Marital Status	6013.03-00
	• <i>Nonresident Alien</i> 201329016	6013.03-04
<b>Section 6015</b>	<b>Declaration of Estimated Income Tax by Individual (Repealed 1984) (See Also 6654.00-00)</b> 201826011 202129009 202141006	<b>6015.00-00</b>
<b>Section 6018</b>	<b>Estate Tax Returns</b> 202202011	<b>6018.00-00</b>
<b>Section 6019</b>	<b>Gift Tax Returns</b>	<b>6019.00-00</b>
	• Deceased Donor 202147014	6019.05-00
<b>Section 6020</b>	<b>Returns Prepared for or Executed by Secretary</b> 201238028	<b>6020.00-00</b>
<b>Section 6031</b>	<b>Return of Partnership Income</b>	<b>6031.00-00</b>
	• Information Required to be Provided to Partners	6031.04-00
	• <i>Penalties</i> 201733013	6031.04-02
<b>Section 6033</b>	<b>Returns by Exempt Organizations (Section 501 Organizations)</b> 201217025 202328004 202328005	<b>6033.00-00</b>
	• Exempt v. Non Exempt From Filing 201204016 201217025 201551001	6033.01-00
<b>Section 6034A</b>	<b>Information to Beneficiaries of Estates and Trusts</b> 201207006	<b>6034A.00-00</b>
<b>Section 6035</b>	<b>Returns of Officers, Directors, &amp; Shareholders of Foreign Personal Holding Companies</b> 201935012	<b>6035.00-00</b>
<b>Section 6037</b>	<b>Return of S Corporation</b> 201747006 202305011	<b>6037.00-00</b>
<b>Section 6038</b>	<b>Information with Respect to Certain Foreign Corporations and Partnerships</b> 201736021	<b>6038.00-00</b>
<b>Section 6038A</b>	<b>Information with Respect to Certain Foreign Corporations</b> 201736021	<b>6038A.00-00</b>
<b>Section 6038B</b>	<b>Notice of Certain Transfers to Foreign Persons</b>	<b>6038B.00-00</b>
	• Penalty 201736021	6038B.02-00
<b>Section 6038C</b>	<b>Information with Respect to Certain Foreign Corporations</b> 201927017	<b>6038C.00-00</b>
<b>Section 6039F</b>	<b>Notice of Large Gifts Received from Foreign Persons</b> 201402010	<b>6039F.00-00</b>
<b>Section 6041</b>	<b>Information at Source</b> 201201001 201219013 201221002 201252005 201307005 201310043 201311006 201348006 201349013 201426002 201431002 201444001 201447025 201527018 201539025 201622011 201815005 201816004 202112002 202318001	<b>6041.00-00</b>

	• Fixed or Determinable Gains, Profits, or Income 201607004 202047002	6041.03-00
	• Payments Specifically Included 201533012	6041.05-00
	• Exceptions 201327002 201349013 202112002	6041.06-00
	• Payments By United States Or A State 201623003 201624012 201743010	6041.08-00
	• Bingo, Keno, and Slot Machine Winnings 201246028 201248022 201433015	6041.10-00
<b>Section 6041A</b>	<b>Returns Regarding Payments of Remuneration for Services and Direct Sales</b>	<b>6041A.00-00</b>
	• Payments by Governmental Units 201624012	6041A.04-00
	• Exceptions 201349013	6041A.05-00
<b>Section 6043</b>	<b>Returns Regarding Liquidation, Dissolution, Termination, or Contraction</b> 202328004 202328005	<b>6043.00-00</b>
<b>Section 6045</b>	<b>Returns of Brokers</b> 202004009 202118005	<b>6045.00-00</b>
	• Real Estate Transactions 201313028	6045.03-00
	• <i>Persons Required to Report</i> 201514001	6045.03-06
	• Barter Exchanges 201514001	6045.05-00
	• Payments to Attorneys 201533012	6045.07-00
	• <i>Payments to Attorneys for Third Parties</i> 201533012	6045.07-01
<b>Section 6046</b>	<b>Returns as to Organization or Reorganization of Foreign Corporations and as to Acquisitions of Their Stock</b> 201736021	<b>6046.00-00</b>
<b>Section 6047</b>	<b>Information Relating to Certain Trusts and Annuity Plans (See Also 6652.0300, 6652.04, 7207.0000, and 6704.0000)</b> 202346011 202346012	<b>6047.00-00</b>
<b>Section 6048</b>	<b>Returns as to Certain Foreign Trusts</b> 201208028 201402006 201736021	<b>6048.00-00</b>
<b>Section 6049</b>	<b>Returns Regarding Payments of Interest</b> 201221018 201310043 201426002	<b>6049.00-00</b>
<b>Section 6050I</b>	<b>Returns Relating to Cash Received in Trade or Business</b> 201540013	<b>6050I.00-00</b>
	• Compliance 201540013	6050I.01-00
<b>Section 6050J</b>	<b>Returns Relating to Foreclosures and Abandonments of Security</b> 201533012	<b>6050J.00-00</b>

<b>Section 6050P</b>	<b>Returns Relating to Cancellation of Indebtedness by Certain Financial Entities</b>	<b>6050P.00-00</b>
	201217001 201240001 201301013 201532022 201540009 201543004 201642011 201742017 201807008 201927005 202319009	
	• Applicable Financial Entity 201917002	6050P.01-00
<b>Section 6051</b>	<b>Receipts for Employees</b>	<b>6051.00-00</b>
	201312030 201605015 201623003 201624012	
<b>Section 6061</b>	<b>Signing of Returns and Other Documents</b>	<b>6061.00-00</b>
	201210031 201214027 201302035 201316018 201625016	
	• Electronic Signature 201650019	6061.07-00
<b>Section 6062</b>	<b>Signing of Corporation Returns</b>	<b>6062.00-00</b>
	201411024 201536025 201945027	
<b>Section 6063</b>	<b>Signing of Partnership Returns</b>	<b>6063.00-00</b>
	201425011 201945027	
<b>Section 6071</b>	<b>Time for Filing Returns and Other Documents</b>	<b>6071.00-00</b>
	• Certain Information Returns 202346011 202346012	6071.02-00
<b>Section 6081</b>	<b>Extension of Time for Filing Returns</b>	<b>6081.00-00</b>
	201202005 201409005	
<b>Section 6091</b>	<b>Place for Filing Returns or Other Documents</b>	<b>6091.00-00</b>
	• Estate Tax Returns 202202011	6091.04-00
<b>Section 6103</b>	<b>Confidentiality and Disclosure of Returns and Return Information</b>	<b>6103.00-00</b>
	201237018 201239009 201310041 201312046 201411023 201545023 201608015 201650016 201742024 201919011 201922027 202118014 202205025 202208014 202220015 202346025 202402010 202504018	
	• General Rule 201218013 201443017 201443018 201545023 201746025 201919011 202150015 202205025 202246009	6103.01-00
	• Definitions 201319013 201515028 201608013 201728022 201916003 202246009	6103.02-00
	• Disclosure Pursuant to Taxpayer's Consent 201214024 201235012 201312037 201502011 201515027 201545023 202205025 202220015	6103.03-00
	• Disclosure to Persons Having Material Interest 201302033	6103.05-00
	• Disclosure to Departments of Treasury or Justice Employees for Tax Administration Purposes 201216036 201550038 201550039 202246009 202402010	6103.08-00
	• Disclosure for Tax Administration Purpose 201250020 201742024 202147013 202346025	6103.11-00
	• Disclosure for Purposes Other Than Tax Administration 201846004	6103.12-00
	• Disclosure for Certain Tax Administration Services 201219020 202118011	6103.14-00

<b>Section 6104</b>	<b>Publicity of Information Required From Certain Exempt Organizations and Certain Trusts (Permitted v. Not Permitted)</b> 202346024	<b>6104.00-00</b>
<b>Section 6109</b>	<b>Identifying Numbers</b> 201610018	<b>6109.00-00</b>
	• Employer ID Numbers 201520011 201520011 201650020	6109.03-00
	• Requirement to Obtain 201409008	6109.04-00
<b>Section 6110</b>	<b>Public Inspection of Written Determinations</b> 201321020	<b>6110.00-00</b>
	• Limitation on Inspection 201443018 201443019	6110.02-00
	• Deletion of Certain Information 202119001	6110.05-00
<b>Section 6112</b>	<b>Organizers and Sellers of Potentially Abusive Tax Shelters Must Keep Lists of Investors</b>	<b>6112.00-00</b>
	• In General 201906005	6112.01-00
<b>Section 6166</b>	<b>Extension of Time to Pay Estate Tax</b> 201226027 201304006 201343004 201403012 201928007	<b>6166.00-00</b>
	• Election - Time and Manner 201302037	6166.01-00
	• Acceleration of Payments 201403012	6166.02-00
	• Active Trade or Business 201928007	6166.03-00
	• Extension of Time For Payment of Estate Where Estate Consists Largely of Interest in Closely Held Business 201403012	6166.50-00
	• Acceleration of Estate Tax Payable in Installments 201403012	6166.52-00
<b>Section 6201</b>	<b>Assessment Authority</b> 201221014 201246036 201320019 201341034 201347021 201438025 201510043 201526008 201735021 202208016 202346013	<b>6201.00-00</b>
	• Administrative Procedures 201211018 201211022 201909009	6201.01-00
	• Authority of Officers of Internal Revenue Service 201637001	6201.02-00
<b>Section 6203</b>	<b>Method of Assessment</b> 201310033	<b>6203.00-00</b>
<b>Section 6204</b>	<b>Supplemental Assessments</b> 201442055	<b>6204.00-00</b>
<b>Section 6205</b>	<b>Special Rules Applicable to Certain Employment Taxes</b> 201723021	<b>6205.00-00</b>
<b>Section 6206</b>	<b>Special Rules Applicable to Excessive Claims Under Sections 6420, 6421, 6424 and 6427</b> 202346014	<b>6206.00-00</b>

<b>Section 6211</b>	<b>Definition of a Deficiency</b> 201221021 201312039	<b>6211.00-00</b>
<b>Section 6212</b>	<b>Notice of Deficiency</b> 201808017	<b>6212.00-00</b>
	• Name and Address 201808017	6212.02-00
	• <i>Income and Gift Taxes</i> 201808017	6212.02-01
	• <i>Estate Tax</i> 201808017	6212.02-03
	• <i>Last Known Address</i> 201315025	6212.02-04
	• Necessity for Notice of Deficiency 201545016	6212.03-00
	• Recission of Notices of Deficiency 201246033	6212.06-00
	• Further Deficiency Notice Restricted 201223016	6212.07-00
<b>Section 6213</b>	<b>Restrictions Applicable to Deficiencies; Petition to Tax Court</b> 201916001 201916002	<b>6213.00-00</b>
	• Petition to Tax Court 201549028	6213.01-00
	• Jurisdiction of Tax Court	6213.02-00
	• <i>Decedent and Estate</i> 201334040	6213.02-02
	• Proper v. Improper Person Filing Appeal	6213.03-00
	• <i>Fiduciaries</i> 201334040	6213.03-05
	• Exceptions to Restrictions	6213.07-00
	• <i>Amount Paid</i> 201236026	6213.07-03
	• Waiver of Restrictions 201312047 201334040	6213.08-00
	• Coordination with Bankruptcy Code 201549028 201602011	6213.09-00
<b>Section 6221</b>	<b>Tax Treatment Determined At Partnership Level</b> 201202023 201207008 201303010 201307007 201319027 201423021 201424022 201509036 201608014 202019003 202044010 202121010 202346016 202444006 202444007 202452012	<b>6221.00-00</b>
<b>Section 6222</b>	<b>Partner's Return Must Be Consistent with Partnership Return or Secretary Notified of Inconsistency</b> 201447031 201711010	<b>6222.00-00</b>
	• Notification 201526009	6222.01-00
	• Effect of Failure to Notify 201520007 201520007 201711010	6222.03-00



<b>Section 6223</b>	<b>Notice to Partners of Proceedings</b> 201212019 201213027 201218012 201219018 201247014 201328033 202007017	<b>6223.00-00</b>
	<ul style="list-style-type: none"> <li>• Partnerships with More Than 100 Partners 202433013</li> <li>• Information for Secretary's Notices 201210030 201502012</li> <li>• Mailing Notice 201402005</li> <li>• Failure to Provide Notice 201236030</li> <li>• <i>Proceedings Finished</i> 201236030</li> </ul>	6223.01-00  6223.02-00  6223.03-00  6223.04-00  6223.04-01
<b>Section 6224</b>	<b>Participation in Administrative Proceedings; Waivers; Agreements</b> 201310036 201431030 201550041 201723024	<b>6224.00-00</b>
	<ul style="list-style-type: none"> <li>• Partner May Waive Rights 201337016</li> <li>• <i>Settlement Agreement</i> 201235014 201235018 201248017 201312040 201312042 201710028</li> <li>• <i>Settlement of Penalties</i> 201236029 201534011</li> <li>• <i>Tax Matters Partner May Bind Certain Other Partners</i> 201216035 201235016 201319025 201515033</li> <li>• Application of Consistent Settlement Rule 201319022</li> </ul>	6224.01-00  6224.01-01  6224.01-02  6224.01-05  6224.02-00
<b>Section 6225</b>	<b>Assessments Made Only After Partnership Level Proceedings Are Completed</b> 201419014 202433012	<b>6225.00-00</b>
	<ul style="list-style-type: none"> <li>• Restriction on Assessment and Collection 202148006 202433009 202444004 202444006 202444007</li> </ul>	6225.01-00
<b>Section 6226</b>	<b>Judicial Review of Final Partnership Administrative Adjustments</b> 202044010	<b>6226.00-00</b>
<b>Section 6227</b>	<b>Administrative Adjustments Requests</b> 201303014 201311025 201413008 201418047 201513001 201526014 201906007	<b>6227.00-00</b>
	<ul style="list-style-type: none"> <li>• Other Requests 201236028 201320018 201413007 201416008</li> </ul>	6227.05-00
<b>Section 6228</b>	<b>Judicial Review Where Administrative Adjustment Request Is Not Allowed In Full</b>	<b>6228.00-00</b>
	<ul style="list-style-type: none"> <li>• Period for Filing Petition 201319028</li> <li>• Other Requests 201241006</li> </ul>	6228.02-00  6228.05-00
<b>Section 6229</b>	<b>Period of Limitations for Making Assessments</b> 201213028 201219016 201239010 201302038 201315024 201402007 201402009 201418050 201420018 201439002 201503015 201509036 201906007	<b>6229.00-00</b>
	<ul style="list-style-type: none"> <li>• Extension by Agreement 201211012 201236027 201241008 201312038 201312043 201319023 201319029 201324015 201402011 201402012 201438026 201526016 201531017 201710028</li> <li>• Special Rule in Cases of Fraud</li> </ul>	6229.02-00  6229.03-00

	• <i>No Return Filed Equals No Limit</i> 201303011	6229.03-02
	• Suspension of Statutory Period 201221016	6229.04-00
<b>Section 6230</b>	<b>Additional Administration Provisions</b> 201215009 201502009 201510047	<b>6230.00-00</b>
	• Coordination with Deficiency Proceedings 201413011 201447037 201650015 202007017	6230.01-00
	• Claims Arising Out of Erroneous Computations 201204011	6230.03-00
	• <i>Time for Filing Claim</i> 201412017	6230.03-01
<b>Section 6231</b>	<b>Definitions and Special Rules</b> 201211023 201550040	<b>6231.00-00</b>
	• Partnerships 201235015 201303012	6231.01-00
	• <i>Exception for Small Partnerships</i> 201219022 201221019 201251017 201303011 201319014 201421020 201510046 201530019 201550040	6231.01-01
	• Partner 201319026 201326016 201550041	6231.02-00
	• Partnership Item 201210034 201211013 201221017 201326017 201447031 201515032 201534010 201608014 201617008 201721019 202002016 202020001 202121010	6231.03-00
	• Nonpartnership Item 201617008	6231.04-00
	• Affected Item 201206017 201210036 201324018 201447036 201515029 201614034 202002016 202020001	6231.05-00
	• Computational Adjustment 201210037	6231.06-00
	• Tax Matters Partner 201202024 201204013 201207005 201211017 201219017 201219019 201219023 201251013 201251014 201302034 201304008 201326018 201343023 201402014 201418051 201418052 201503014 201515030 201530018 201534009 201536021 201543018 201603029 201620010 201652019 201710023 201722025 201725028 201742025 201744018 201919013 202002015 202246010	6231.07-00
	• Pass-Thru Partner 201550040	6231.09-00
	• Husband and Wife 201319024	6231.12-00
	• Items Cease to Be Partnership Items in Certain Cases 201202025 201303013 201432019 201432021 201510044 201530021	6231.13-00
	• <i>Conversion Under 6223(e)</i> 201603029	6231.13-06
	• Regulations with Respect to Certain Special Enforcement Areas 201211017 201241007 201244019	6231.14-00
<b>Section 6233</b>	<b>Extension to Entities Filing Partnership Returns, Etc.</b> 201442056	<b>6233.00-00</b>

<b>Section 6241</b>	<b>Partner's Return Must Be Consistent with Partnership Return</b> 202346016 202452012	<b>6241.00-00</b>
<b>Section 6301</b>	<b>Collection Authority</b> 201502010	<b>6301.00-00</b>
<b>Section 6303</b>	<b>Notice and Demand for Tax</b>	<b>6303.00-00</b>
	• Lien 202346013	6303.01-00
<b>Section 6321</b>	<b>Lien for Taxes (Lien Right v. No Lien Right)</b> 201216039 201306022 201439003	<b>6321.00-00</b>
	• Property Subject v. Not Subject to Lien (See 6301.12-00) 201423024	6321.01-00
	• <i>Future Interest or Rights</i> 202226010	6321.01-18
	• <i>Trusts</i> 201324017	6321.01-51
	• Lien Priority v. No Lien Priority 201323019	6321.03-00
	• <i>State and Local Taxes and Liens</i> 201244016	6321.03-23
<b>Section 6323</b>	<b>Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid)</b> 201211023 201326015 201520012 201520012 201552030 201616010 201710025 201825029	<b>6323.00-00</b>
	• Filing Notice of Lien 201916010	6323.01-00
	• <i>Securities</i> 201311026	6323.01-05
	• Validity as Against Mortgages (See 6321.03-20) 201933010	6323.02-00
	• <i>Future Advances</i> 201526015	6323.02-02
	• Validity Against Judgment Creditors (See 6321.03-16) 202226010	6323.05-00
	• State Laws 201922028	6323.07-00
<b>Section 6324</b>	<b>Special Liens for Estate and Gift Tax</b> 201418048	<b>6324.00-00</b>
	• Estate Tax Liens 201210032 201214031	6324.01-00
<b>Section 6325</b>	<b>Release of Lien or Discharge of Property</b> 201202018 201348014 201926012 202204008	<b>6325.00-00</b>
	• Certificate of Discharge 201214028 201710024 201916009 201926012 201933011 202150017	6325.03-00
	• Refund of Sum Paid 201922028	6325.18-00
	• Escrow Agreements	6325.28-00

	• <i>Discharge of Lien</i> 201235013 201926012	6325.28-01
<b>Section 6331</b>	<b>Levy and Distraint</b> 201240022 201248016 201248020 201302029 201310040 201316019 201520009 201350036 201411019 201447028 201520009 201521001 201545024 201602006 201602007 201602008 201721018 201811013 201820018 201927019 202118010	<b>6331.00-00</b>
	• Exempt Property (See 6334.00-00) 201248020	6331.11-00
	• Failure to Surrender Property (See 6332.00-00) 201248021	6331.12-00
	• Insurance Proceeds 202137010	6331.16-00
	• Levy Procedure 201214030 201722027	6331.18-00
	• Finding of Jeopardy 201830013	6331.30-00
	• Banks 201404009	6331.31-00
	• Salary and Wages . . . 201302029	6331.33-00
<b>Section 6332</b>	<b>Surrender of Property Subject to Levy (See 6331.12-00)</b> 201509038	<b>6332.00-00</b>
	• Bank Deposit 201350036 202118010	6332.01-00
	• Enforcement of Levy 201509038	6332.05-00
<b>Section 6333</b>	<b>Production of Books</b> 201211016 201447029	<b>6333.00-00</b>
<b>Section 6334</b>	<b>Property Exempt From Levy</b> 201316019 201521001 201547005 201827012	<b>6334.00-00</b>
	• Types of Property 201818015 201919014	6334.01-00
<b>Section 6335</b>	<b>Sale of Seized Property</b> 201350035 201535018 201820018 201825030	<b>6335.00-00</b>
	• Deed 201535018	6335.05-00
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<b>Section 6401</b>	<b>Amounts Treated as Overpayments</b> 201252015 201509033	<b>6401.00-00</b>
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• Business Trusts	7701.03-09
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• Investment Trusts	7701.03-10
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• Fixed Investment Trusts	7701.03-11
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• Fiduciary v. Agent	7701.05-00
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• Indian Tribal Government	7701.20-00
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• Definition of Resident Alien	7701.21-00
• Lawful Permanent Resident (Green Card Test)	7701.21-11
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• Coordination with Section 877	7701.21-17
202501011	



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	• Treatment of Certain Contracts For Services, etc.	7701.22-00
	• <i>Factors: Lease vs. Service Contract</i> 201525007	7701.22-01
	• Motor Vehicle Operating Leases	7701.25-00
	• <i>In General</i> 202408003	7701.25-01
	• <i>Terminal Rental Adjustment Clause</i> 201304005 201337012 201404007 201727002	7701.25-04
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	• Substituted Basis Property	7701.29-00
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	• Foreign Estate or Trust 201245003 201849010	7701.31-00
<b>Section 7702</b>	<b>Life Insurance Contract Defined</b> 201230009 201443015 201736019 202018003	<b>7702.00-00</b>
	• Definition 201230009	7702.01-00
	• Cash Value Accumulation Test 201230009	7702.02-00
<b>Section 7702A</b>	<b>Modified Endowment Contracts</b> 201443015 201617004 202018003	<b>7702A.00-00</b>
<b>Section 7702B</b>	<b>Treatment of Qualified Long-Term Care Insurance</b> 201845020 202235004	<b>7702B.00-00</b>
	• Definition 201213016 201930025	7702B.02-00
<b>Section 7703</b>	<b>Determination of Marital Status</b>	<b>7703.00-00</b>
	• Married Individuals Living Apart 201334041	7703.02-00
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b> 201213004 201232020 201233009 201236023 201250014 201313014 201316005 201322024 201330026 201330027 201330026 201330027 201336016 201338035 201340011 201411004 201414004 201417005 201418021 201514003 201523017 201523018 201527039 201541009 201549013 201614004 201636039 201651008 201710019 201722023 201818001 201819001 201822002 201840006 201927007 202005011 202017008 202305003 202339002	<b>7704.00-00</b>
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	• Qualifying Income	7704.03-00
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	• Inadvertent Termination	7704.04-00
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	• Transitional Rule for Existing Partnerships	7704.05-00
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<b>Section 7803</b>	<b>Other Personnel</b>	<b>7803.00-00</b>
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<b>Section 7805</b>	<b>Rules and Regulations</b>	<b>7805.00-00</b>
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	• <i>Prospective Application of Rulings</i>	7805.01-01
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	• Reversals of Regulations or Rulings With Retroactive Effect	7805.03-00
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	• Retroactive Effect of Regulation	7805.04-00
	• <i>Retroactive Application of Rulings</i>	7805.04-01
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	• Effect of Private Rulings	7805.05-00
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<b>Section 7811</b>	<b>Taxpayer Assistance Orders</b>	<b>7811.00-00</b>
	• Authority to Issue	7811.01-00
	201739012	
<b>Section 7852</b>	<b>Other Applicable Rules</b>	<b>7852.00-00</b>
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<b>Section 7871</b>	<b>Indian Tribal Governments Treated As States For Certain Purposes</b>	<b>7871.00-00</b>
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	• Charitable Purposes	7871.01-00
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	• Tax Exempt Bonds	7871.03-00
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<b>Section 7872</b>	<b>Treatment of Loans with Below Market Interest Rates</b>	<b>7872.00-00</b>
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• Types of Below Market Loans Subject to Section 7872 7872.05-00  
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**Section 7873** **Federal Tax Treatment of Income Derived By Indians >From Exercise of** **7873.00-00**  
**Fishing Rights Secured by Treaty, Etc.**  
202053014

**Section 9100****Extension of Time for Making Certain Elections****9100.00-00**

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- Section 472; LIFO Election 9100.11-00  
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- Section 663; Special Rules Applicable to Sections 661 and 662 9100.12-00  
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• 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

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**202506009**

- 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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<b>Section 9102</b>	<b>Administrative Procedure Act</b>	<b>9102.00-00</b>
	<ul style="list-style-type: none"> <li>• Revenue Procedures 201351023</li> </ul>	9102.01-00
<b>Section 9103</b>	<b>Attorneys</b>	<b>9103.00-00</b>
	<ul style="list-style-type: none"> <li>• Authority 201736021</li> </ul>	9103.01-00
	<ul style="list-style-type: none"> <li>• Practice 201329015 201330035 201330035</li> </ul>	9103.02-00
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	<ul style="list-style-type: none"> <li>• U.S. Model Income Tax Treaty</li> </ul>	9114.01-00
	<ul style="list-style-type: none"> <li>• <i>Royalties</i> 201519003</li> </ul>	<i>9114.01-12</i>
	<ul style="list-style-type: none"> <li>• U.S. Income Tax Treaties</li> </ul>	9114.03-00
	<ul style="list-style-type: none"> <li>• <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</li> </ul>	<i>9114.03-06</i>

	• <i>China</i> 201438020	9114.03-07
	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b> 201315022	<b>9115.00-00</b>
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
<b>Section 9200</b>	<b>Tax Shelter (Use This Category Only When No Other Category Is Appropriate)</b> 201347013 202412005	<b>9200.00-00</b>
<b>Section 9832</b>	<b>Definitions for Chapter 100</b> 201618010 201610021 201616008	<b>9832.00-00</b>
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 201213025 201310032 201319019 201333009 201421021 201432018 201504016 201637014 201637015 201750003 202241006 202249005 202319015 202433010 202433011 202444008 202452013 202503003 202504016	<b>9999.00-00</b>
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020 201614032	9999.92-00
	• <i>Freedom of Information Act</i> 201515028 201621011 201631011	9999.92-01
	• <i>Privacy Act</i> 201742023	9999.92-02
	• Constitutional Issues Not Related to Code Sections	9999.94-00
	• <i>Tax Protest Cases</i> 201909010	9999.94-02
	• Substance v. Form Issues Not Contained in Present List 201311023 201501012	9999.97-00

• Not Able to Identify Under Present List

9999.98-00

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