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Section 6110 Index

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

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

Department of the Treasury
Internal Revenue Service

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	• <i>Qualified Stock Purchase</i> 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035	338.02-00
	• <i>Consistency Rules</i> 201213013 201214012	338.04-00
	• <i>Elective Recognition of Gain or Loss by Target Corporation - Together with Nonrecognition of Gain or Loss on Stock Sold by Selling Consolidated Group</i> 202334005	338.05-00
	• <i>Purchase from Related Corporation</i> 201203004 201702035	338.09-00
	• <i>Deemed Asset Sale and Liquidation in 338(h)(10) Election</i> 201203004 201702035	338.80-00
Section 341	Collapsible Corporations	341.00-00
	201209025	
Section 346	(Amended-1982) Partial Liquidation Defined	346.00-00
	202146006	
Section 351	Transfer to Corporation Controlled by Transferor	351.00-00
	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	
	• <i>Control v. No Control by Transferor</i> 201224006 201242007 201306006 201326014 201333007 201506008 201601001 201818010	351.01-00
	• <i>Series of Transactions</i> 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
Section 354	Exchanges of Stock and Securities in Certain Reorganizations 202050014 202309002	354.00-00
	• Exchange v. Liquidation 201423010	354.01-00
	• Substantially All of the Assets 201731008 202050014	354.05-00
Section 355	Distribution of Stock and Securities of a Controlled Corporation 201202007 201208017 201213001 201213005 201216027 201228030 201228033 201229002 201232033 201236014 201238018 201240013 201244006 201245020 201252017 201305003 201306010 201310023 201312017 201323017 201325009 201328024 201330002 201330022 201612012 201634010 201731004 201330002 201330022 201333007 201334009 201334032 201337003 201338040 201339001 201340009 201341026 201347005 201349006 201352007 201402002 201407005 201411012 201416002 201416005 201418018 201418030 201419005 201419010 201419012 201422018 201423012 201424006 201424009 201424013 201426004 201437006 201441009 201441010 201441016 201503006 201505013 201512001 201524005 201535007 201537018 201601001 201603005 201603006 201603020 201624011 201626017 201633014 201634010 201641011 201643008 201644018 201651010 201706005 201716002 201721002 201734004 201740015 201801012 201805012 201817001 201818010 201827008 201848016 201851004 201852015 201919008 201920009 201921002 201921010 201930011 201931005 201940007 201944002 201948001 201949013 201949014 202009002 202010003 202019016 202022004 202026001 202029003 202033003 202035009 202036001 202036005 202045001 202045003 202047007 202051009 202118004 202123006 202126005 202132005 202132006 202145020 202150012 202151001 202152010 202201005 202218001 202218002 202220003 202223004 202224012 202225006 202227008 202231004 202231013 202235002 202236007 202243003 202244009 202246008 202248008 202304005 202304007 202305010 202322006 202322015 202328019 202330002 202332001 202339007 202340015 202343025 202344013 202345008 202347011 202349009 202350010 202351009 202404005 202419016 202421003 202421007 202425001 202429015 202438002 202441010 202443015 202445011 202451015 202505001	355.00-00

<ul style="list-style-type: none"> • Spin-Off 	355.01-00
<p>201202007 201203004 201211008 201213018 201215005 201216023 201216027 201228002 201228030 201232014 201232033 201233016 201236014 201240017 201244006 201244008 201246027 201249012 201251006 201305003 201306006 201308002 201312017 201312020 201312022 201314001 201315009 201315016 201325009 201328024 201329005 201330007 201330022 201612012 201634010 201731003 201731004 201308002 201330007 201330022 201334009 201334032 201335001 201336012 201337007 201338040 201340009 201341004 201341013 201341026 201347005 201348005 201349006 201350007 201352007 201404002 201407005 201409002 201409003 201411002 201412013 201415001 201416005 201418030 201418039 201418046 201419005 201419010 201419012 201422004 201422012 201423006 201423010 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426008 201430002 201433007 201436033 201437006 201437013 201438009 201440014 201441008 201441009 201441016 201443017 201445008 201503006 201504007 201505007 201505013 201511001 201512001 201516014 201528006 201535006 201535007 201537018 201538015 201542004 201603005 201603006 201603020 201605016 201607003 201613008 201614017 201626017 201634010 201637013 201651010 201706005 201734004 201740015 201801012 201802007 201820016 201827006 201827008 201833011 201834006 201835001 201836001 201839006 201845009 201851005 201852015 201910004 201920009 201923003 201925004 201931007 201935009 201943011 201944002 201945022 201948001 201949014 202009002 202035009 202045001 202047007 202051011 202107009 202118004 202126005 202132006 202139001 202139006 202145020 202145027 202149006 202150009 202151001 202151004 202152010 202208012 202209002 202210012 202224002 202224012 202225006 202227008 202231004 202231013 202236007 202244008 202244009 202246005 202246008 202248008 202249011 202249014 202304005 202304007 202305010 202310007 202311005 202322006 202328019 202330002 202332001 202339007 202340015 202343025 202344013 202345008 202347004 202349009 202350010 202351007 202351009 202404005 202421003 202421007 202424004 202429015 202438002 202441010 202449006 202451015 202505001</p>	
<ul style="list-style-type: none"> • Split-Off 	355.01-01
<p>201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201731003 201308017 201308018 201330002 201330007 201337003 201350007 201352007 201403002 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005 201512001 201625012 201625013 201851004 201920008 201923003 201945016 201949013 202019016 202026001 202031006 202033005 202108010 202132005 202151001 202211009 202218002 202220003 202224002 202231013 202235002 202243003 202244009 202304005 202309013 202332001 202343025 202345008 202429015 202433001 202441010</p>	
<ul style="list-style-type: none"> • Split-Up 	355.01-02
<p>201402002 201418018 201423012 201921010 201931005 201940007 202010003 202033003 202201005</p>	
<ul style="list-style-type: none"> • Non Pro Rata Distributions, etc. 	355.02-00
<p>201233016 201625012 201625013</p>	
<ul style="list-style-type: none"> • Active Business 	355.03-00
<p>201219003 201251006 201634010 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 201542004 201551009 201605016 201606014 201607003 201624004 201625012 201625013 201626002 201633009 201634010 201637013 201643008 201706005 201730010 201818010 201827008 201834006 201930011 201940007 201948001 201949012 202009002 202029003 202033005 202036001 202045001 202132006 202340015</p>	
<ul style="list-style-type: none"> • Five-Year Requirement 	355.03-01
<p>201251006 201528016 201624004 201633009 201643008 201706005 202009002 202150004</p>	

	• Business Purpose 201308017 201308018 201308017 201308018 201730010	355.04-00
	• Control 201437013 201527003 201818010 202218002	355.05-00
	• <i>Distribution of Control</i> 201731004 201437013 201605016 201703012 201945022 202218002 202248008	355.05-01
	• Device 201734004 201743017 202051009 202113007	355.06-00
	• Continuity of Interest 201644018 202033005	355.07-00
	• Distributions Within a Consolidated Group 201305003 201352007 201445008 201730010	355.09-00
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001 201740015 201748007 201801005 201801012 201943001 202026001 202114017 202126005 202145020 202224002	355.10-00
Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized) 201424017 201721014	356.00-00
	• Reorganization Exchange	356.01-00
	• <i>Series of Transactions</i> 201614017	356.01-02
	• Securities as "Other Property" 201527003	356.02-00
Section 357	Assumption of Liability (Gain Recognized v. Not Recognized) 202244008 202246005	357.00-00
	• Liabilities in Excess of Basis	357.02-00
	• <i>In General</i> 201721002	357.02-01
	• <i>Exceptions</i> 201230008 201348006 201431002 201542004 201627001 201703012	357.02-02
Section 358	Basis to Distributees 202051009 202218002	358.00-00
	• Allocation of Basis 201411006 201437007 202218002 202244008 202246005	358.02-00
	• Assumption of Liabilities 201721002	358.03-00
Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized) 201228033 201634010 201409003 201504007 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010 201802007 201818010 201833011 201839006 201852015 201925004 201949013 201949014 202019016 202022004 202026001 202036005 202051009 202123006 202132005 202151001 202152010 202220003 202224012 202231004 202231013 202244009 202304005 202322006 202330002 202332001 202339007 202344013 202350010 202421003 202424004 202429015 202441010 202451015 202505001	361.00-00
	• Exchanges Not Solely in Kind 201423010 201440014 201910004	361.01-00

	• Distributions	361.02-00
	201607003 201627001 201827006 201839006 201925004 201949014 202019016 202151004 202231004 202244008 202244009 202246005 202332001 202350010 202429015	
	• <i>Distributions of Appreciated Property</i>	361.02-01
	201721014	
	• <i>Certain Transfers to Creditors</i>	361.02-02
	201228033 201731004 201409003 201511001 201537004 201601001 201627001 201703012 201721002 201802007 201833011 201839006 201851005 201852015 201925004 202019016 202022004 202050014 202051009 202139006 202231004 202244009 202322006 202330002 202332001 202350010 202449006 202451015	
Section 362	Basis to Corporations	362.00-00
	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	
Section 367	Foreign Corporations	367.00-00
	201348011 201432002 201639014 201746022 201935004 201936004 202107010 202107011 202334014 202335001	
	• Transfer to Foreign Corporations Subject to Section 367(a)	367.01-00
	201321018 201651015 202045007	
	• Treatment of Transfers of Stock or Securities to Foreign Corporations	367.03-00
	201321018 201651015 201935004 202045007	
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i>	367.03-01
	201249011 201250021 201324009	
	• <i>Requirements of Gain Recognition Agreement</i>	367.03-10
	202110014	
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i>	367.03-13
	201321018	
	• Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a)	367.06-00
	• <i>Anti-Abuse Rule</i>	367.06-07
	201530020	
	• 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"> • Assets for Control of Transferee (Type "D") 	368.04-00
201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014 201238018 201240013 201240016 201244006 201244008 201250004 201251006 201252002 201252017 201306006 201306010 201308002 201310023 201312022 201313016 201314001 201315016 201325009 201329005 201330002 201330007 201330022 201612012 201731003 201731008 201308002 201330002 201330007 201330022 201333007 201335001 201336012 201337003 201337007 201338040 201339001 201340009 201341004 201341013 201341026 201347005 201349006 201350007 201402002 201405003 201407005 201409002 201409003 201411002 201411012 201412013 201415001 201416005 201418018 201418019 201418030 201418039 201418046 201419005 201419010 201419013 201422012 201422017 201423012 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426007 201426008 201430002 201433007 201435005 201437006 201438009 201441008 201441016 201443017 201445008 201512001 201524005 201528006 201531014 201537018 201603020 201607003 201613008 201637013 201827006 201835001 201836001 201839006 201845009 201851004 201851005 201910004 201920008 201920009 201921002 201921010 201923003 201925004 201930011 201931005 201944002 201945016 201949013 201949014 202010003 202019016 202026001 202033003 202035009 202036001 202036005 202045003 202051011 202108010 202118004 202126005 202127003 202132005 202132006 202139006 202145027 202149006 202151001 202151004 202152010 202201005 202203002 202208012 202211009 202220003 202223004 202224002 202224012 202225006 202227008 202231004 202231013 202235002 202236007 202243003 202244008 202244009 202246008 202249011 202249014 202304005 202304007 202310007 202311005 202322006 202330002 202332001 202339007 202340015 202343025 202344013 202345008 202349009 202350010 202351007 202351009 202404005 202419016 202421003 202425001 202429015 202438002 202441010 202445011 202449006 202451015 202505001	
<ul style="list-style-type: none"> • Recapitalization (Type "E") 	368.05-00
201308001 201315009 201315020 201315021 201308001 201424010 201835001 202429001 202429002	
<ul style="list-style-type: none"> • Change in Identity, etc. (Type "F") 	368.06-00
201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008 201511020 201611015 201635001 201638004 201737010 201746022 202031002 202102007 202107010 202107011 202334014 202339009 202426005 202429001 202429002 202433002	
<ul style="list-style-type: none"> • Continuity of Interest Rule 	368.08-00
201214013 201224006 201247009	
<ul style="list-style-type: none"> • <i>Proprietary Interest Continuity</i> 	368.08-02
202050014	
<ul style="list-style-type: none"> • <i>Related party Acquisitions</i> 	368.08-03
201214013	
<ul style="list-style-type: none"> • <i>Following a Qualified Stock Purchase Under Section 338</i> 	368.08-05
201918015	
<ul style="list-style-type: none"> • <i>Business Enterprise Continuity</i> 	368.08-06
201247009 201314028 201413003 201644018 201918015 202145025	
<ul style="list-style-type: none"> • <i>Historic Business Assets</i> 	368.08-07
201224006	
<ul style="list-style-type: none"> • <i>Transfers to Controlled Corporations</i> 	368.08-08
201214013 201224006 201234009 201240016 201424007 201625012 201625013	

	• Plan of Reorganization 201411002 201626002 201627001 202128001 202305010	368.09-00
	• <i>Several Steps</i> 201252014 201411002	368.09-01
	• Liquidation v. Reorganization 201505012	368.12-00
	• Transactions Involving Two or More Investment Companies 201247009	368.13-00
	• Transfer by Corporation in Title 11 Case (Type "G") 201208036 201230020 201523001 201644018 201716002 201805012 202050014	368.14-00
Section 381	Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed) 201830005	381.00-00
	• Method of Accounting 201237012 201343012	381.04-00
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes 201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 202021010 201308026 201308029 201335012 201345023 201350006 201403007 201412009 201432015 201443009 201549010 201750006 201902022 201949017 202017023 202140007 202142007 202142008 202146003 202345009 202433003 202503010	382.00-00
	• General Rule 201648004	382.01-00
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i> 201418038 201545014 201734003 201942005	382.02-05
	• Value of Old Loss Corporation 201435003	382.05-00
	• Ownership Change 201350006	382.07-00
	• <i>Segregation Rules</i> 201350006 201451015 202024013	382.07-05
	• Built-in Gains and Losses and Section 338 Gains 201629007	382.08-00
	• <i>Net Unrealized Built-in Gain</i> 201629007	382.08-01
	• Definitions and Special Rules 201215007 201403007 201902022	382.11-00
	• <i>Preferred Stock</i> 202131005	382.11-05
	• <i>Treating Interests As Stock</i> 202131005	382.11-07
	• <i>5-Percent Shareholder</i> 201215007 201403007 201902022	382.11-09
	• Operating Rules 201322032 202021010 201335012 201443009 201949017	382.12-00
	• <i>Contributions to Capital</i> 201350006	382.12-01

	• <i>Title 11 or Similar Case</i>	382.12-08
	201306003 201322032 201328027 201435003 201648004 202342007	
	• <i>Election Out</i>	382.12-13
	201519004 201949017 202235001 202342007	
	• <i>Controlled Groups</i>	382.12-16
	201232016 201232017 202021010 201335012 201421011 201421012 201421013 201443009	
Section 384	Limitation on Use of Preacquisition Losses to Offset Built-in Gains	384.00-00
	201806005	
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	385.00-00
	• Debt v. Equity	385.01-00
	201230008 201323021	
	• New Financial Products	385.03-00
	201209006 201226026	
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan	401.00-00
	201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003 201750004 201837004 201923016 202035010 202042012 202044001 202114010 202114011 202114012 202125007 202202012 202202013 202240018 202305001 202417010 202443017	
	• Impossibility of Diversion	401.01-00
	202125007	
	• <i>Exclusive Benefit of Employees or Their Beneficiaries</i>	401.01-01
	201538022 201847008	
	• <i>Definitely Determinable Benefits Under a Pension Plan</i>	401.01-03
	201501025	
	• Impossibility of Diversion	401.03-00
	201228055 201839010	
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00)	401.04-00
	201440027 201605006	
	• <i>Discrimination in Availability of Form of Benefit</i>	401.04-03
	201605006	
	• <i>Comparability Among Two or More Plans</i>	401.04-04
	201810008	
	• Required Distributions	401.06-00
	201202042 201208039 201318033 201320021 202039002 201424031 201434028 201437025 201437034 201503024 201628004 201628005 201628006 201902023 201923016 201924013 202031007 202035010 202042012 202114010 202114011 202114012 202140011 202143002	
	• <i>In General</i>	401.06-01
	201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028 201840007 201909003 202035010 202140011 202506004	
	• <i>Employee Dies Before Entire Interest Distributed</i>	401.06-02
	201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025 201750004 201923016 201924013 202042012 202044001 202114010 202114012 202140011	
	• Commencement of Benefits Under Qualified Trusts	401.11-00
	201221033 201933006	

	• Additional Participation Requirements (See Also 410.00-00) 201810008	401.20-00
	• Medical, Etc. Benefits 201611003 201625005 201639001 201805002 202305001 202434004 202443017 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
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)	402.00-00
	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
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	• 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
Section 471	General Rule for Inventories 201504011 202114019	471.00-00
	• Inventories at Cost 202114019	471.03-00
Section 472	Last-In, First-Out Inventories 201836005	472.00-00
	• Election 201208033 201342009 202014014	472.01-00
	• LIFO Conformity Requirement 201550031	472.05-00
Section 475	Mark to Market Accounting Method for Dealers in Securities 201238025 201423019 201507019	475.00-00
	• 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
Section 481	Adjustments Required by Changes in Method of Accounting 201350033 201403015 201426025 201436048 201503011 201521012 201547004 201716002 202123007	481.00-00
	• Pre-1954 Adjustments	481.02-00
	• <i>Involuntary</i> 201231004 201442049	481.02-02
	• Acceleration of Adjustment 202139004	481.07-00

Section 482	Allocation of Income and Deductions Among Taxpayers 201945026 202107010 202107011 202118013	482.00-00	
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Section 483	Interest on Certain Deferred Payments	483.00-00	
	<ul style="list-style-type: none"> • Payments to Which Section Applies • <i>Indefinite as to Time, Liability, or Amount (Contingent)</i> 201451003 	<ul style="list-style-type: none"> 483.02-00 483.02-01 	
Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)	501.00-00	
	201204019 201210044 201216040 201217018 201217019 201218041 201219024 201219025 201221023 201224033 201224036 201229001 201229010 201230025 201232036 201233017 201234030 201236032 201242014 201242015 201242017 201244021 201245021 201303017 201305013 201311028 201311029 201313034 201317011 201319031 201322041 201323024 201325017 201701021 201731016 202021026 201333014 201335014 201338052 201340020 201347022 201350044 201407014 201410035 201411037 201415008 201415010 201417017 201419015 201424024 201429027 201431032 201433016 201433017 201433020 201434022 201434023 201451030 201451033 201505040 201505041 201505042 201507026 201517008 201614040 201620011 201641025 201652029 201710035 201710036 201718036 201720010 201733015 201744020 201822029 201827013 201827014 201832013 201832015 201835009 201838008 201841007 201841008 201847011 201904008 201917008 201918018 201918019 201925017 201928016 201931012 201932016 201935013 201940010 201940011 201941030 201942011 201944015 201947020 202004012 202005022 202009025 202009028 202014017 202014022 202015019 202015022 202015025 202015027 202016025 202016028 202017026 202022006 202022007 202031010 202032007 202032008 202033006 202034012 202036008 202041007 202041009 202044011 202046010 202047009 202047010 202047012 202047014 202049005 202052040 202102009 202102010 202102011 202102012 202102013 202105008 202105009 202105011 202107012 202109007 202109008 202110044 202113009 202114023 202117014 202117023 202119002 202122011 202122012 202124009 202124010 202124011 202124012 202124013 202126024 202129015 202129016 202138008 202141024 202141025 202145028 202145031 202150020 202152019 202152022 202213011 202217008 202218025 202218026 202221009 202222007 202223016 202224015 202227010 202231015 202232017 202232020 202232021 202232022 202232023 202233019 202234007 202235012 202237011 202237019 202240028 202242009 202242012 202242015 202242016 202242023 202243019 202244020 202244021 202245009 202247015 202247016 202302017 202305015 202306011 202309017 202310013 202315011 202316009 202316011 202321016 202323011 202326008 202327019 202331003 202331004 202332018 202339039 202343037 202346030 202347002 202352021 202402012 202405008 202405009 202408009 202411012 202414005 202414008 202416014 202416015 202421010 202422012 202422013 202422014 202424022 202429021 202431012 202431014 202433014 202434014 202442010 202443020 202443023 202443025 202448012 202448013 202501013 202504019 202510014	<ul style="list-style-type: none"> • Instrumentalities of U.S. 201749019 201503016 201503019 201509039 202340020 202344017 202413013 202419025 	<ul style="list-style-type: none"> 501.01-00

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501.02-00

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

501.03-00

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

• *Foundations* 501.03-02
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• *Trusts* 501.03-03
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• *Unincorporated Associations* 501.03-04
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<ul style="list-style-type: none"> • <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201632022 201340021 201415007 201451036 201505042 201716048 202004015 	501.03-25
<ul style="list-style-type: none"> • <i>State Instrumentalities</i> 201411018 	501.03-26
<ul style="list-style-type: none"> • <i>Organizational and Operational Tests</i> 201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 201632020 201632021 201632023 201731016 201911016 202021021 202021026 201330037 201331007 201334043 201340021 201341037 201349023 201351029 201407016 201407017 201410043 201410044 201411038 201411042 201412022 201414024 201414033 201417024 201423030 201424027 201428031 201430014 201433016 201441017 201446029 201510059 201511024 201517015 201525011 201525012 201526020 201526021 201526023 201541012 201543019 201604018 201610026 201615016 201615017 201617012 201619010 201648020 201649016 201710033 201712017 201718039 201729023 201734010 201736024 201736025 201737013 201738012 201739016 201740023 201742028 201743018 201743019 201747008 201802015 201802016 201810009 201814009 201816011 201819011 201822032 201823006 201824012 201831014 201832019 201833018 201838008 201838009 201844013 201847010 201852020 201904015 201904016 201907008 201921019 201927022 201929021 201931011 201931012 201935013 201936010 201940008 201940010 201940011 201941030 201942011 201944017 201947020 201951012 202004011 202004015 202005021 202011008 202012013 202014017 202014022 202015017 202015027 202016019 202016023 202016024 202016028 202017030 202017031 202017034 202017035 202022006 202022007 202031011 202033006 202034011 202047009 202047012 202052022 202102009 202102010 202102011 202102012 202102013 202105009 202107012 202109007 202117017 202122014 202122018 202124012 202124013 202125020 202125022 202131011 202138007 202138008 202139011 202141024 202141025 202141027 202141029 202145028 202145031 202150031 202152020 202202017 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 202508005 202510014 	501.03-30
<ul style="list-style-type: none"> • <i>Limitation of Beneficiaries</i> 201923026 201931011 202011008 202014015 202014016 202034011 202241007 	501.03-31
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<ul style="list-style-type: none"> • <i>Lessening the Burdens of Government</i> 201213029 201214034 201413012 201531022 201945029 202118021 202131013 202351013 202351014 202405007 	501.03-33

<ul style="list-style-type: none"> • Civic Leagues and Social Welfare Groups (See Also 0501.03-25) 	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"> • Local Associations of Employees 	501.04-01
<p>201321033 201321035 201321036 201321038 201323027 201323032 201443020 201736026 201810010</p>	
<ul style="list-style-type: none"> • Prepaid Medical Care Association (See Also 0501.03-10) 	501.04-02
<p>201406019 201451033 202101007 202331004</p>	
<ul style="list-style-type: none"> • Political Activities Organizations 	501.04-03
<p>201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403020 201424028 201449002 201552032 201615014 201951013 202022009 202120016</p>	
<ul style="list-style-type: none"> • Community 	501.04-06
<p>201338053 201941028 202023008 202047014 202226014 202227012 202230013 202237011 202323013 202336028 202344018 202414009</p>	
<ul style="list-style-type: none"> • Homeowners Association 	501.04-07
<p>201204017 201224032 201224035 201234028 201325016 201548020 201604019 201623013 201636044 201736027 201803010 201805014 201832014 201832016 201832017 201932016 201933015 201951014 202014018 202015028 202040009 202047015 202124010 202128009 202130015 202145030 202226014 202227012 202230013 202321015 202323013 202414009 202434013 202452016 202501016 202502006</p>	
<ul style="list-style-type: none"> • Labor Organizations 	501.05-00
<p>201217022 201311031 201646007 201824014 201951011 202345010 202350014 202350016 202501015</p>	
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- Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 501.06-00

201205014 201205015 201213032 201215014 201218018 201231013 201237021
201246039 201321026 201329023 201329024 201646005 201701019 201731015
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202447016 202507012
- *Performance of Particular Services for Members* 501.06-01

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202405010 202420028 202429016 202507012
- *Conduct of Business for Profit* 501.06-02

201327015 201810011 201814011 202018008 202117016 202122016 202221016
- *Professional Associations (See Also 0501.03-11)* 501.06-03

201217022 201347022 201621017 201746028

<ul style="list-style-type: none"> • Social Clubs 	501.07-00
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	
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201204018 201213034 201213035 201515035 202226016	
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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	
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202039003 201451040 201605015 201703014 201947010 202034001 202125002	

<ul style="list-style-type: none"> • <i>Geographic Locale</i> 201221030 201330039 201330039 201415008 	501.09-02
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<ul style="list-style-type: none"> • Domestic Fraternal Societies, Orders, and Associations 201240026 201340022 201620014 201721021 201805015 202133015 202222006 202316012 202319021 	501.10-00
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<ul style="list-style-type: none"> • <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031 	501.12-02
<ul style="list-style-type: none"> • <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028 	501.12-03
<ul style="list-style-type: none"> • Cemetery Companies 201409009 201428011 201428029 201605019 202419017 202448015 	501.13-00
<ul style="list-style-type: none"> • Credit Unions 201416009 201447039 	501.14-00
<ul style="list-style-type: none"> • Insurance Companies or Associations With Net Written Premiums of \$350,000Or Less 201713012 201713013 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016 	501.15-00
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<ul style="list-style-type: none"> • Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015 202052016 202149011 202221010 	501.19-00
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<ul style="list-style-type: none"> • Religious and Apostolic Organizations 201310047 	501.26-00
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<ul style="list-style-type: none"> • Dedication of Assets to an Exempt Organization 201706019 201841007 201841008 201904016 201940010 201941030 201942011 	501.29-00
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<ul style="list-style-type: none"> • <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047 	501.30-02
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<ul style="list-style-type: none"> • <i>Income Inures v. does Not Inure to Private Individual</i> 201202038 201202039 201203024 201203025 201204019 201204021 201205010 201205012 201209011 201209012 201209013 201210042 201211025 201211026 201213030 201213031 201215012 201215013 201217019 201218021 201219028 201219032 201226029 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234030 201241011 201242015 201244021 201247018 201250025 201250027 201250029 201252024 201252026 201302040 201302041 201303017 201303019 201303020 201305011 201305012 201305013 201307014 201308032 201310046 201310049 201311029 201311030 201311033 201313032 201314045 201314048 201314049 201315029 201323028 201323035 201326019 201330037 201330043 201701021 201911008 202039019 201308032 201330037 201330043 201337017 201350047 201403018 201410035 201411038 201411039 201417017 201419019 201424024 201428022 201428026 201428027 201433019 201433020 201443021 201443022 201451043 201451045 201502017 201504017 201511026 201514011 201515037 201519033 201519034 201519035 201529012 201533014 201545028 201545029 201548021 201548025 201604018 201614038 201617011 201620011 201631014 201636046 201637017 201714031 201729023 201740023 201746027 201808019 201831013 201831014 201832019 201843013 201907008 201918020 202016022 202016026 202022005 202044011 202110034 202113008 202113009 202118022 202122017 202309016 202342018 202429016 202436013 202449017 	501.32-00
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• Private v. Public Interest Served

501.33-00

201202038 201202039 201203024 201203025 201204019 201204020 201205010
201205011 201205012 201209011 201209012 201209013 201210042 201210043
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• Trustees Serve Private Interest

501.33-01

201226029 201228041 201236033 201315028 201350043 201414024 201451043
201451045 201652029

- "Exclusively" Test 501.35-00
 201221023 201228040 201237019 201303019 201303020 201306026 201322053
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	201424025 201425016 201426029 201429029 201440022 201441019 201451044	
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	• Persons Treated as Grantors 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	671.02-00
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Section 754

Manner of Electing Optional Adjustment to Basis of Partnership Property

754.00-00

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• Timeliness of Election

754.02-00

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 201920010 201924008 201924012 201926003 201929016 201933002 201934002
 201943017 201947014 201949010 202005014 202006007 202007003 202007004
 202015014 202049001 202050011 202113003 202114003 202129004 202130009
 202138006 202143006 202143007 202144016 202144017 202144018 202144019
 202144020 202144021 202144022 202144023 202144024 202211003 202214012
 202215001 202219010 202222002 202244002 202250002 202250003 202308002
 202320003 202328003 202336015 202341007 202352014 202411008 202411009
 202411010 202411011 202416010 202418006 202418009 202432014 202439011
 202440001 202441002 202441003 202444002 202447009 202451012 202452008
 202452009 202501001 202505004 202505005 202505006 202505007 202505008
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Section 761

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201747001

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761.01-00

201235015 201323015 201329003

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	<ul style="list-style-type: none"> • Underwriting Income 832.04-00 202019001 • Premiums Earned 832.05-00 201235011 201536024 • Losses Incurred 832.06-00 201429007 201642034 • <i>Salvage and Reinsurance Recoverable</i> 832.06-01 201515017 • <i>Unpaid Losses</i> 832.06-02 201435011 201437011 • <i>Discounted Unpaid Losses</i> 832.06-03 202315010 • Interinsurers or Reciprocal Underwriters 832.15-00 201322008 	
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	<ul style="list-style-type: none"> • Treated as Stock Insurance Company 833.01-00 202309002 • Organizations Subject to Sec. 833 833.03-00 201642026 • <i>Existing Blue Cross or Blue Shield Organizations</i> 833.03-01 201642026 • <i>Material Change in Operations Existing Blue Cross or Blue Shield Organiza- tions</i> 833.03-03 201432013 201642026 	
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Section 856

Definition of Real Estate Investment Trust

856.00-00

201204006 201205004 201208007 201208012 201208014 201214009 201216031
201218007 201226004 201232032 201234006 201238009 201244012 201250019
201251005 201252009 201304004 201310020 201311009 201313017 201314002
201315007 201316013 201317001 201320007 201323016 201327006 201328018
202001011 201341032 201407011 201418037 201423011 201424020 201427001
201428004 201428005 201429017 201429024 201431018 201431020 201432014
201433011 201441014 201443017 201444022 201450005 201450017 201509019
201516018 201516049 201521006 201523015 201528006 201537020 201546006
201549013 201549023 201551007 201620001 201647005 201705007 201716002
201716043 201720008 201725002 201732012 201819006 201828008 201828009
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202002009 202002012 202006001 202012003 202012012 202015015 202020007
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202051004 202051006 202051008 202053008 202102002 202104002 202104008
202105006 202110004 202110005 202111003 202120006 202120013 202121006
202123002 202128006 202129005 202142005 202144006 202144011 202144012
202148004 202148005 202149005 202205003 202205004 202205005 202205006
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202324003 202329004 202329005 202334011 202336001 202340012 202344007
202349012 202401011 202402002 202405001 202413004 202414004 202421004
202424011 202432017 202440007 202505013 202506007 202510011 202510012

• 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
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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

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856.03-00

201225008 201225009 201530014 201848008 201917006 202038009

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856.04-00

201206001 201225008 201225009 201250003 201250008 201301007 201320001
201320002 201334033 201341015 201450017 201549013 201716044 201740017
201751011 201812009 201901001 201907001 201930003 201944011 202002009
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202150014 202205001 202211002 202304003 202317017 202317018 202413004
202415001 202510011 202510012

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856.05-00

202510011 202510012

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856.05-01

202205001

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	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	
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	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 202506010	
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	201221004 201525010 201730012 201730017 201730018 201730019	
	<ul style="list-style-type: none"> • <i>Sale or Other Disposition of Certain Term Interest After October 9, 1969</i> 	1001.02-03
	202339008	
	<ul style="list-style-type: none"> • <i>Property Differing Materially</i> 	1001.02-07
	201443004 201516022 201516023	
Section 1011	Adjusted Basis for Determining Gain or Loss	1011.00-00
	201418007 201845020 202235004	
	<ul style="list-style-type: none"> • Allocation of Basis 	1011.01-00
	201709001	
Section 1012	Basis of Property--Costs	1012.00-00
	201617002	

Section 1014	Basis of Property Acquired From a Decedent	1014.00-00
	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	
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust	1015.00-00
	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
Section 1031	Exchange of Property Held for Productive Use or Investment	1031.00-00
	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
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition)	1032.00-00
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Section 1033	Involuntary Conversion	1033.00-00
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	• 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
Section 1035	Exchanges of Insurance Policies 201304003 201330016 201330016	1035.00-00
Section 1041	Transfers of Property Between Spouses or Incident to Divorce 201206005 201707007 201707008 201927003 202137005 202137006	1041.00-00
	• Transfers Incident to Divorce 201901003	1041.01-00
Section 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooper- atives	1042.00-00
	• Nonrecognition of Gain 201435014	1042.01-00
	• Recapture on Disposition of Qualified Replacement Property 202206009	1042.05-00
Section 1045	Rollover of Gain from One Qualified Business Stock to Another 201650010 202244004 202245003 202317008 202419010	1045.00-00
Section 1059	Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends	1059.00-00
	• Election to Substitute Fair Market Value 202114016 202137003 202227009	1059.06-00
	• <i>Written Determination</i> 202114016 202137003 202227009	1059.06-02
Section 1060	Special Allocation Rules for Certain Asset Acquisitions 201501011 201642032	1060.00-00
	• Applicable Asset Acquisition 202449012 202449013	1060.03-00
Section 1091	Loss From Wash Sales of Stock or Securities 201737011	1091.00-00
Section 1092	Straddles 201515001 201543008 202415004 202446010	1092.00-00
	• 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
	• Definitions and Special Rules 201241005	1092.08-00

Section 1202	50-Percent Exclusion for Gain from Certain Small Business Stocks 201436001 201603010 201603011 201603012 201603013 201603014 201636003 201717010 202114002 202125004 202144026 202204007 202221006 202319013 202342013 202342014 202342015 202352009 202418001	1202.00-00
Section 1221	Capital Asset v. Not a Capital Asset 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	1221.00-00 1221.01-00 1221.02-00 1221.12-00 1221.12-02
Section 1222	Other Terms Relating to Capital Gains and Losses 201642035	1222.00-00
Section 1223	Holding Period of Capital Assets 201204001 201204002 201204003 201204004 201204005 201216010 202134003 202134004 201418007 201436043 201443004 201516022 201516023 201525001 202133005 202303004 202303005 202303006 202303007 202303008 202303009 202303012 202322005 202432012 202432013 • Reorganization 202244008 202246005	1223.00-00 1223.10-00
Section 1234	Option to Buy or Sell 201547004 • Gain or Loss of Purchaser 201214021 • Sale v. Option 201547004	1234.00-00 1234.01-00 1234.03-00
Section 1234A	Gains or Losses From Certain Terminations 201642035 • Right or Obligation With Respect to Personal Property 202224010	1234A.00-00 1234A.01-00
Section 1235	Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction) 201701009	1235.00-00
Section 1248	Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations 201423006 201426008	1248.00-00
Section 1250	Gain From Dispositions of Certain Depreciable Realty • Section 1250 Property 201243003 • Exceptions and Limitations • <i>Gifts</i> 201318003	1250.00-00 1250.01-00 1250.04-00 1250.04-01
Section 1253	Transfers of Franchises, Trademarks, and Trade Names 201322020 202120005	1253.00-00
Section 1256	Section 1256 Contracts Marked to Market	1256.00-00

	• Definitions	1256.07-00
	• <i>Qualified Board or Exchange</i>	1256.07-05
	201322033 202451018 202506011	
Section 1258	Recharacterization of Gain from Certain Transactions	1258.00-00
	201501012	
Section 1272	Current Inclusion in Income of Original Issue Discount	1272.00-00
	• OID Election	1272.05-00
	201435004 201720004 202340007	
Section 1275	Other Definitions & Special Rules	1275.00-00
	• Integration	1275.08-00
	201614010 202034003 202116008 202118006 202122011 202201010 202223013 202223014	
Section 1276	Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income	1276.00-00
	202328019	
	• Accrued Market Discount	1276.02-00
	• <i>Constant Interest Rate Election</i>	1276.02-02
	201619004 202124006 202124007	
	• Treatment of Nonrecognition Transactions	1276.03-00
	202328019	
	• <i>Transferred Basis Property</i>	1276.03-01
	202328019	
	• Special Rules	1276.04-00
	202328019	
Section 1278	Definitions and Special Rules	1278.00-00
	• Election to Include Market Discount Currently	1278.02-00
	202340007	
Section 1286	Tax Treatment of Stripped Bonds	1286.00-00
	201229003 201701017 201502006 201502007 202446009	
Section 1295	Qualified Electing Fund	1295.00-00
	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	

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Section 1296	Passive Foreign Investment Company 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"> • Characterization of Income 1296.02-00 • <i>Application of Income Look-Through Rules</i> 1296.02-02 201445005 	
Section 1297	Special Rules 1297.00-00 201322009 201515006	
Section 1301	Averaging of Farm Income 1301.00-00 <ul style="list-style-type: none"> • Engaged in Farm Business 1301.01-00 201435006 	
Section 1311	Correction of Error 1311.00-00 201208027 201313027 <ul style="list-style-type: none"> • Inconsistent Position v. No Inconsistent Position 1311.01-00 201710029 • Correction Not Barred v. Barred at Time of Error 1311.02-00 201823004 	
Section 1313	Definitions 1313.00-00 <ul style="list-style-type: none"> • Determination v. No Determination 1313.01-00 201247001 201247011 201622032 	
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 1341.00-00 201224029 201328031	

Section 1361

Definitions

1361.00-00

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202507006

• **Small Business Corporation v. Not a Small Business Corporation** 1361.01-00
201201006 201218005 201237014 201250018 201314003 201314008 201322036
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• **Number of Shareholders** 1361.01-01
201926008 202343022

• **Shareholder Not an Individual or Permitted Trust or Estate** 1361.01-02
201205002 201208013 201218005 201237014 201250013 201250018 202021007
201338039 201424021 201426001 201523012 201523013 201525009 201528037
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• **Non-Resident Alien as Shareholder** 1361.01-03
201312023 201545015 202004001 202344002 202419011 202430002

• **More than One Class of Stock** 1361.01-04
201207002 201214001 201218004 201234001 201236003 201309003 201314014
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<ul style="list-style-type: none"> • <i>Qualified Subchapter S Trusts</i> 	1361.03-02
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• Qualified Subchapter S Subsidiary

1361.05-00

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201710017 201710021 201710022 201714007 201721008 201722019 201724013
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201813011 201813012 201813013 201813014 201813015 201815003 201815004
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201918004 201918011 201921006 201922001 201922002 201922003 201925003
201933001 201935006 201935010 201936005 201936007 201938001 201938003
201938007 201943002 201943015 201943019 201944004 201947011 201949009
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202509001 202509007

• Eligible v. Ineligible

1362.01-00

201205002 201206009 201217009 201226017 201227003 201233001 201233004
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• Shareholder Consent

1362.01-01

201634003 201634004 202001001 202021007 202021016 201516009 201528017
201539019 201610005 201634003 201634004 201638003 201714018 201724021
201801004 201804001 201815003 201824004 201831008 201905002 201928012
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• Election After Termination

1362.01-02

201206009 201217009 201312023 201320012 201550022 201645007 201702014
201709015 201710017 201710021 201710022 201729016 201732020 201801008
201839011 201845011 201908009 202009015 202229031 202240002 202330009
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• *Late Elections*

1362.01-03

201201006 201202016 201203009 201203011 201204007 201207004 201208015
201208016 201208018 201208024 201210010 201210016 201210024 201210025
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201216016 201216028 201216030 201217007 201217016 201219008 201219014
201221007 201223008 201224004 201224026 201225001 201226001 201226016
201226017 201227003 201227004 201228001 201228003 201228006 201228022
201228027 201228028 201230015 201230016 201233001 201233002 201233004
201233012 201234003 201234010 201234011 201234014 201234019 201234022
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201719001 201724006 201728016 201729002 201730016 201732015 201743016
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202247002 202249003 202326002 202327001 202334003 202334004 202334010
202348003 202401003 202410003 202410004 202410007 202415002 202420010
202420011 202420012 202420013 202420014 202432015 202435012 202435015
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• *Termination of Election*

1362.02-00

201201006 201205002 201206009 201217009 201226013 201232023 201237001
201238017 201243009 201252001 201306004 201306005 201320008 202021016
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201922003 201933001 201935006 201938003 201943015 201947011 201949009
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202140015 202141002 202142003 202147002 202147004 202207007 202210014
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202344002 202344004 202345001 202345006 202352017 202403002 202405003
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202450002 202451004 202451005 202506003

<ul style="list-style-type: none"> • <i>Ceases to be Small Business Corporation</i> 	1362.02-02
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<ul style="list-style-type: none"> • <i>Passive Investment Income</i> 	1362.02-03
201223007 201226013 201229007 201232023 201244002 201248001 201306004 201306005 201310008 201320008 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201330010 201330010 201350005 201351013 201420002 201426010 201441013 201450014 201515011 201516015 201519008 201519018 201523004 201523005 201523008 201528028 201538010 201541003 201629001 201710013 201722019 201738011 201827010 201831005 201848004 201935006 202005004 202040006 202138003	
<ul style="list-style-type: none"> • S Termination Year 	1362.03-00
201507011 201706013	

• Inadvertent Terminations

1362.04-00

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

	• Accumulated Adjustments Account 201421015 201440013 201446021	1368.01-00
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) 201202014 201219003 201314008 201348007 201722008	1374.00-00
Section 1375	Tax Imposed On Certain Passive Investment Income 202005004	1375.00-00
Section 1378	Taxable Year of S Corporations 202141023	1378.00-00
Section 1381	Organizations to Which Part Applies 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001	1381.00-00
	• Certain Other Cooperatives 201228014	1381.02-00
Section 1382	Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 201945011 202014011 202214004 202224003 202326010	1382.00-00
	• Gross Income 201852003 201902001 202048004	1382.01-00
	• Patronage Dividends 201228035 201809005 202035006	1382.02-00
	• Exceptions 201407003 201852001	1382.04-00
Section 1385	Amounts Includible in Patron's Gross Income 201604008 201750003	1385.00-00
Section 1388	Definitions; Special Rules 201234018 201750003 201809005 201945011 202014011 202035006 202214004 202224003 202326010	1388.00-00
Section 1400	Establishment of DC Enterprise Zone	1400.00-00
	• Applicable DC Area 202440004 202442003 202448006 202448009 202448011 202502004 202504001 202504012 202506008 202508004	1400.02-00
Section 1402	Definitions 201402004	1402.00-00
	• 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
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201202001 201311006 201727005 201727006	1441.00-00
	• 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
Section 1442	Withholding of Tax on Foreign Corporations (Required v. Not Required) 202134017 201808010	1442.00-00
Section 1443	Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding)	1443.00-00
	• Income Subject to Withholding 201808010	1443.02-00
Section 1445	Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00). 202449011	1445.00-00
	• Withholding With Respect to Distributions From Publicly Traded Partnerships Trusts and REITs. 202449011	1445.08-00
Section 1461	Liability for Withheld Tax 201503013	1461.00-00
Section 1501	Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) 201213012 201306007 201726015 202035012 202111013 202130016 202234012 202428009 202435016	1501.00-00
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 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	1502.00-00
	• 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"> • <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 201605013 201722012 201810001 201810002 202203009 202219002 202248009 	1502.13-01	
<ul style="list-style-type: none"> • <i>Obligations of Members</i> 201707006 	1502.13-02	
<ul style="list-style-type: none"> • <i>Anti-Avoidance</i> 201640018 	1502.13-03	
<ul style="list-style-type: none"> • <i>Stock, Bonds, and Other Obligations of Members</i> 201208034 	1502.14-00	R
<ul style="list-style-type: none"> • <i>Limitation on Built-in Losses</i> 201232011 	1502.15-00	
<ul style="list-style-type: none"> • <i>Excess Losses</i> 201749002 201350007 201441010 201930012 202305010 	1502.19-00	
<ul style="list-style-type: none"> • <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 	1502.21-00	
<ul style="list-style-type: none"> • <i>Basis of Property</i> 201828006 	1502.31-00	
<ul style="list-style-type: none"> • <i>Investment Adjustment</i> 201213013 201214012 201339001 201411007 201430002 201550028 201641019 201921003 201936004 202410011 	1502.32-00	
<ul style="list-style-type: none"> • <i>Earnings and Profits</i> 201411007 201936004 	1502.33-00	
<ul style="list-style-type: none"> • <i>Accumulated Earnings Tax on Separate Basis</i> 201316008 	1502.47-00	
<ul style="list-style-type: none"> • <i>Life and Non-Life</i> 201210015 201213012 202045003 202445003 	1502.50-00	

• Filing Requirements	1502.75-00
201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201442018 201507003 201514007 201524008 201527036 201529001 201533004 201541006 201542005 201548016 201550033 201601007 201606019 201631004 201648012 201648014 201702019 201711008 201716007 201717018 201717023 201728002 201730008 201732025 201738006 201744011 201751012 201802009 201813006 201819008 201825016 201827007 201833009 201839009 201902029 201921011 201929001 201933009 201949008 201951004 202008002 202011006 202013008 202031004 202031005 202045005 202101003 202111013 202121004 202130016 202234012 202249010 202309002 202317019 202318016 202406004 202423008 202428009 202435016 202436008	
• <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
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• <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 202509012	
• <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
Section 1503	Computation and Payment of Taxes	1503.00-00
	• Dual Consolidated Loss 202110015 202304008	1503.04-00
Section 1504	Definitions	1504.00-00
	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
Section 1563	Definitions and Special Rules	1563.00-00
	201405009	
Section 2001	Imposition and Rate of Tax	2001.00-00
	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
Section 2010	Unified Credit Against Estate Tax	2010.00-00
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Section 2031	Definition	2031.00-00
	201808001 201808002 201808003	

Section 2032	Alternate Valuation	2032.00-00
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Section 2032A	Valuation of Farm Real Property	2032A.00-00
	201224019 201230023 201418011 201633001 201652017 201743013 201812004 201814004 201908018	
Section 2033	Property in Which Decedent Had an Interest	2033.00-00
	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
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death	2035.00-00
	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
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)	2036.00-00
	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

Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)	2037.00-00
	201323007 201342001 201345004 201345026 201345027 201345028 201418007 201432005 201433006 201434004 201434005 201436003 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201525001 201647001 201702005 201702006 201709020 201722007 201947001 201947002 201947003 201947004 201947005 201947006 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023	
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate)	2038.00-00
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	<ul style="list-style-type: none"> • Power to Alter or Amend 2038.01-00 201342001 • <i>Power to Change Beneficiaries or Their Shares</i> 2038.01-01 201323007 201928004 	
Section 2040	Joint Interests (Included v. Not Included in Gross Estate)	2040.00-00
	201216005	

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	201209003 201210008 201214022 201218003 201229005 201231007 201243001 201634015 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201429009 201436036 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201613007 201614006 201614007 201614008 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201803003 201817002 201817003 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845006 201845029 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201908008 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 202009012 202014001 202014002 202014003 202014004 202014005 202020008 202020009 202020010 202108001 202108002 202108003 202108004 202108005 202108006 202120003 202152006 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
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate) 201235006 201328030 201919002 201919003	2042.00-00
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i> 201327010	2042.07-09
Section 2043	Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate) 201206005	2043.00-00

Section 2044	Certain Property for which Marital Deduction was Previously Allowed 201528014 201536010 201603004 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006 202146001 202339008	2044.00-00
Section 2053	Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible) 201206005 • Claims Against the Estate • <i>Consideration v. No Adequate Consideration</i>	2053.00-00 2053.09-00 2053.09-09
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) 201216045 201236022 201316004 201450003 201702004 201803003 201845014 201850009 201930017 201933007 • Transfers Not Exclusively for Charitable Purposes 201947007 • Charitable and Noncharitable Interest (Tax Reform Act of 1969) 202145026 • <i>Unitrust Lead Interest</i> 202233014 • <i>Guaranteed Annuity Lead Interest</i> 201933007 • <i>Reformations of Nonqualifying Interests</i> 201333006	2055.00-00 2055.07-00 2055.12-00 2055.12-06 2055.12-07 2055.12-10
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction) 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 201731006 201450002 201624015 201717001 201751005 201850010 201937011 202230007 202341004 • Interest of Spouse Conditional on Survival for Limited Period (Six-Month Rule) 202133010 • Qualified Terminable Interest Property 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> 201345006 201636026 201714020 201923004 202238008 202418012 • <i>Partial Election</i> 201447008 • <i>Qualifying Interest</i> 201410011	2056.00-00 2056.01-00 2056.03-00 2056.07-00 2056.07-01 2056.07-02 2056.07-03

	• 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
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Section 2203	Definition of Executor 201405016	2203.00-00
Section 2207	Liability of Recipient of Property Over Which Decedent Had Power of Appointment 202339008	2207.00-00
Section 2207A	Right of Recovery in the Case of Certain Marital Deduction Property 201243004 201303003 201426016 201536010 202009012	2207A.00-00
Section 2209	Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States 201924009	2209.00-00

Section 2501

Imposition of Gift Tax (Imposed v. Not Imposed)

2501.00-00

201216010 201218003 201223012 201233008 201243001 201245007 201310002
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202146001 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 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 202406001 202406002 202406005 202406006 202406007 202406008
202406009 202406010 202406011 202406012 202406013 202432012 202432013
202509010

	• Gift v. Not a Gift	2501.01-00
	201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201342001 201345004 201345026 201345027 201345028 201407008 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201521002 201521003 201521004 201527032 201544005 201642027 201642028 201642029 201642030 201707003 201707004 201707005 201928004 201932002 201932005 201932009 201932010 201947001 201947002 201947003 201947004 201947005 201947006 202116002 202116003 202116004	
	• Transfers of Intangible Property By Non-Resident Not Citizens	2501.03-00
	201250001	
Section 2503	Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)	2503.00-00
	• Present v. Future Interests	2503.03-00
	201208026	
Section 2504	Taxable Gifts for Preceding Years	2504.00-00
	• Valuation of Certain Gifts for Preceding Periods	2504.02-00
	201811002 201811003	
Section 2511	Transfers in General (Gift v. Not a Gift)	2511.00-00
	201206005 201243004 201244014 201334001 201422005 201440007 201507008 201525002 201525003 201528014 201536010 201721006 201834011 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845002 201845029 201946009 202006002 202006003 202006004 202006005 202006006 202007010 202016001 202016002 202016003 202016004 202016005 202016006 202118008 202146001 202339008 202406001 202406002 202406005 202406006 202406007 202406008 202406009 202406010 202406011 202406012 202406013	
	• Gifts Indirectly Made	2511.04-00
	201208026 201442053	
	• Gift of Remainder	2511.11-00
	201407009 201440007 201845002	
	• Renunciation of Testate or Intestate Share	2511.18-00
	201228017 201334001 201403005 201540006 201831003 201921004 201921012	
Section 2512	Valuation of Gifts	2512.00-00
	201206005 201330033 201330033 201928003 202152018	
	• Listed Stock	2512.07-00
	201939002	
	• Transfers for Insufficient Consideration	2512.13-00
	• <i>Sufficient v. Insufficient Consideration</i>	2512.13-01
	201745012	
Section 2513	Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)	2513.00-00
	201240003 201240004 201523003 201644002 201724007 201811002 201811003	

Section 2514	Powers of Appointment (Transfer v. Not a Transfer)	2514.00-00
	201210008 201310002 201310003 201310004 201310005 201310006 201634015 201345004 201345026 201345027 201345028 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201430003 201430004 201430005 201430006 201430007 201432005 201433006 201434004 201434005 201436003 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201436036 201438010 201438011 201438012 201438013 201440008 201440009 201440010 201440011 201440012 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201613007 201614006 201614007 201614008 201628010 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201702016 201702017 201702018 201707007 201707008 201718003 201718004 201718005 201718006 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201817002 201817003 201832005 201832006 201832007 201832008 201832009 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 201848002 201848009 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201920001 201920002 201920003 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 202014001 202014002 202014003 202014004 202014005 202017018 202020008 202020009 202020010 202152006 202217005	
	• Power Created on or Before October 21, 1942	2514.01-00
	201707003 201707004 201707005	
	• Power Created After October 21, 1942	2514.02-00
	201435007 201615004 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006	
	• Definition of General Power of Appointment	2514.03-00
	201634016 201634017 201634016 201634017 202006002 202006003 202006004 202006005 202006006 202007010 202020008 202020009 202020010	
Section 2516	Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax)	2516.00-00
	201206005 201901003	
Section 2518	Disclaimers	2518.00-00
	201208005 201245004 201516056 201803003 202045011 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023	
	• Requirements for a Qualified Disclaimer	2518.01-00
	201516056	
	• <i>Time Limit</i>	2518.01-01
	201707003 201707004 201707005	
	• <i>Acceptance of Benefits</i>	2518.01-02
	201516056	
	• <i>Joint Property</i>	2518.01-03
	201516056	

	• <i>Passage Without Direction by Disclaimant</i> 201516056	2518.01-04
	• Disclaimer of Less than an Entire Interest	2518.02-00
	• <i>Severable Property</i> 201516056	2518.02-02
	• Disclaimer by Surviving Spouse 201516056	2518.04-00
Section 2519	Disposition of Certain Life Estates 201243004 201303003 201419001 201426016 201528014 201536010 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006 202116001 202118008 202146001 202339008 202504006 202504007	2519.00-00
Section 2522	Charitable and Similar Gifts (Deductible v. Not Deductible) 201321012 201323007 201845014 202016001 202016002 202016003 202016004 202016005 202016006 202047005	2522.00-00
	• Charitable Gifts 201908008	2522.01-00
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i> 201249002	2522.02-03
Section 2523	Gift to Spouse (Marital Deduction Allowed v. Not Allowed)	2523.00-00
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 201233011 202016001 202016002 202016004 202016005 202016006	2523.06-01
	• <i>Treatment of Joint and Survivor Annuities</i> 202016003	2523.06-04
Section 2524	Extent of Deductions 201718007	2524.00-00

Section 2601

Tax On Generation Skipping Transfers

2601.00-00

201204001 201204002 201204003 201204004 201204005 201208005 201209003
201216010 201218001 201218002 201218003 201223012 201233008 201234016
201243001 201245007 201246004 201314017 201320009 201634016 201634017
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 202509010

• **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	
Section 2602	Amount of Tax	2602.00-00
	201516036	
Section 2612	Taxable Termination; Taxable Distribution; Direct Skip	2612.00-00
	201422005	
Section 2613	Skip Person and Non-Skip Person	2613.00-00
	201352001 201352002 201352003	
Section 2623	Taxable Amount in Case of Direct Skip	2623.00-00
	201352001 201352002 201352003	
Section 2624	Valuation	2624.00-00
	201352001 201352002 201352003	
Section 2631	GST Exemption	2631.00-00
	201250005	

Section 2632

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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
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201941013 201941014 201941015 201941016 201941017 201941018 201941019
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202326012 202326016 202337003 202337006 202342008 202403008 202403009
202419002 202420007 202420008 202420016 202420017 202425004 202425005
202428002 202428004 202434009 202434010 202435010 202435011 202439005
202439009 202440002 202440003 202447003 202449004 202449005 202450001
202451010 202451011 202501004 202507008

• 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

Section 2642	Inclusion Ratio	2642.00-00
	201217011 201217012 201232002 201233013 201240003 201240004 201240010 201242005 201243001 201251001 201302002 201302003 201303006 201306002 201307004 201312018 201313003 201314018 201315005 201321002 201322025 201330015 201634016 201634017 201731005 201731010 202001002 202001003 202134005 202134006 201330015 201338002 201340013 201341021 201345017 201345029 201407001 201414005 201417003 201418001 201418003 201418026 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 202507003 202507005	
	• 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	
Section 2652	Other Definitions	2652.00-00
	201243001 201731006 201523003 201526004 201526005 201636022 201642004 201724007 201829005 201937011 202152006 202503007 202507008	
	• 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	
Section 2653	Taxation of Multiple Skips	2653.00-00
	201352001 201352002 201352003	

Section 2654	Special Rules 201243004 201246020 201322031 201731006 201447008 201447014 201624015 201750014 201907002 201937011 201943007 202202007 202343029 202419002 202507008	2654.00-00
	• Separate Shares 201516036 201825023 201845007	2654.03-00
Section 2663	Regulations 201311004	2663.00-00
Section 2701	Special Valuation Rules for Transfers of Interests in Corporations or Partnerships	2701.00-00
	• 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
Section 2702	Special Valuation Rules for Transfers in Trust 201243004 201303003 201426016 201434007 201434008 201434009 201435007 201435008 201435009 201435010 201525002 201525003 201528014 201536010 201721006 201808001 201808002 201808003 201946009 202146001 202504006 202504007	2702.00-00
	• 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
Section 2703	Certain Rights and Restrictions Disregarded 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	2703.00-00
	• General Rule	2703.01-00
	• <i>Right to Sell or Use Restrictions</i> 201313001	2703.01-02
Section 3101	Rate and Measure of Employee Tax 201202028 201311002	3101.00-00
Section 3111	Liability and Payment of Employer Tax 201418053	3111.00-00
Section 3112	Instrumentalities of U.S. (Exemption) 202326018 202333002	3112.00-00
Section 3121	Definitions 201214023 201251016 201302031 201634023 201411020 201527040 201528004 201634023 201706010 201710027 201927018 202102004 202243009	3121.00-00
	• 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
Section 3301	Rate of Tax 201527040	3301.00-00
Section 3306	Definitions 201528004 202102004 202243009	3306.00-00
	• Wages 201947010 202043003 202043004 202043005	3306.02-00
	• Employment 201605015 201635004 202102004	3306.03-00
Section 3401	Definitions 201347020 201415011 201528004 201550036	3401.00-00
	• 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
Section 3402	Income Tax Collected at Source 201340015 201551006 201723020 201904008 202129006 202202010	3402.00-00
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	• <i>Terminal Rental Adjustment Clause</i> 201304005 201337012 201404007 201727002	7701.25-04
	• <i>Taxable Mortgage Pools</i> 201330008 201330008 201425001 201425010	7701.26-00
	• <i>Substituted Basis Property</i>	7701.29-00
	• <i>Clarification of FMV in the Case of Nonrecourse Indebtedness</i> 201507019	7701.29-01
	• <i>Foreign Estate or Trust</i> 201245003 201849010	7701.31-00
Section 7702	Life Insurance Contract Defined 201230009 201443015 201736019 202018003	7702.00-00
	• <i>Definition</i> 201230009	7702.01-00
	• <i>Cash Value Accumulation Test</i> 201230009	7702.02-00
Section 7702A	Modified Endowment Contracts 201443015 201617004 202018003	7702A.00-00
Section 7702B	Treatment of Qualified Long-Term Care Insurance 201845020 202235004	7702B.00-00
	• <i>Definition</i> 201213016 201930025	7702B.02-00
Section 7703	Determination of Marital Status	7703.00-00
	• <i>Married Individuals Living Apart</i> 201334041	7703.02-00
Section 7704	Certain Publicly Traded Partnerships Treated as Corporations 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	7704.00-00
	• <i>Meaning of</i> 201224011 201224012	7704.01-00

	• 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
	201314025	
Section 7803	Other Personnel	7803.00-00
	201902031	
Section 7805	Rules and Regulations	7805.00-00
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	• Prospective Application of Changes in Regulations	7805.01-00
	• <i>Prospective Application of Rulings</i>	7805.01-01
	201537023 202022004	
	• Reversals of Regulations or Rulings With Retroactive Effect	7805.03-00
	201413013	
	• 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
	201927012	
Section 7811	Taxpayer Assistance Orders	7811.00-00
	• Authority to Issue	7811.01-00
	201739012	
Section 7852	Other Applicable Rules	7852.00-00
	202504017	
Section 7871	Indian Tribal Governments Treated As States For Certain Purposes	7871.00-00
	201445002	
	• Charitable Purposes	7871.01-00
	201525014 201551003	
	• Tax Exempt Bonds	7871.03-00
	201630002 201937016	
Section 7872	Treatment of Loans with Below Market Interest Rates	7872.00-00
	201426002	

• 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 42; Low-Income Housing Credit 9100.01-00
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- Section 446 9100.10-00
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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 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00

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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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- 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

9100.31-00

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