

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

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

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

Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief counsel advice may not be used or cited as precedent.

Any person having questions about this publication or about section 6110 of the Code should contact the Chief, Disclosure and Litigation Support Branch,
CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 622-7570.

Section 2	Definitions and Special Rules	2.00-00	
	• Certain Married Individuals Living Apart 201334041	2.03-00	
Section 23	Credit for Adoption Expenses 201413009	23.00-00	
Section 34	Certain Users of Gasoline and Special Fuels 201203015	34.00-00	
Section 38	General Business Credit 201310001	38.00-00	
Section 40	Alcohol Used as Fuel 201203015	40.00-00	
Section 41	Credit for Increasing Research Activities 201423023	41.00-00	
Section 42	Low-Income Housing Credit 201206002 201218006 201223005 201243011 201311007 201324014 201338010 201352009 201429005 201431001 201436046 201441002 201444013 201451018 201501005 • Secretary's Authority to Provide Regulations • <i>Correction of Administrative Errors and Omissions</i> 201237013 201342003	42.00-00 42.14-00 42.14-01	
Section 45	Electricity Produced from Certain Renewable Sources 201205005 201210022 201210023 201216017 201223002 201224001 201226002 201226003 201235002 201236007 201236008 201237007 201237008 201238013 201242012 201246012 201308021 201311003 201319001 201319002 201319004 201320003 201322003 201322004 201322005 201326002 201326003 201326004 201326005 201329002 201330005 201308021 201330005 201332005 201332006 201334008 201344004 201345003 201407006 201407007 201418027 201418028 201418029 201419006 201419008 201421008 201421009 201424019 201430008 201430009 201430010 201440016 201440017 201441005 201442001 201448007 201448008 201448009 201448010 201448011 201448012 201448013 201448014	45.00-00	
Section 45B	FICA Tax Credit on Employee Tips 201347020 • Limitation In Case of Certain Regulated Companies • <i>Special Rule for Ratable Flow-Through</i> 201318004 201318005 201318006	45B.00-00 46.06-00 46.06-02	 R R
Section 47	Rehabilitation Credit 201228019 201234020 201412005 201450006 • General Rule; Percentages 201228015 201228016 201418035	47.00-00 47.01-00	
Section 48	Energy Credit; Reforestation Credit 201208035 201308005 201326008 201326009 201308005 201426013 201444025 201450013	48.00-00	
Section 50	Special Rules for Computing Investment Credit 201310001 201412005 201426013	50.00-00	
Section 53	Credit for Prior Year Minimum Tax Liability 201246034	53.00-00	
Section 56	Adjustments In Computing Alternative Minimum Taxable Income 201226021 201444040	56.00-00	
Section 57	Items of Tax Preference	57.00-00	

	• Intangible Drilling Costs 201235010	57.03-00
Section 59	Other Definitions and Special Rules 201324008 201422016 201422022 201422023 201422024 201430012	59.00-00
	• Optional 10-year Writeoff of Certain Tax Preferences	59.05-00
	• <i>Research and Experimental Expenditures</i> 201236013	59.05-08
Section 61	Gross Income v. Not Gross Income 201207001 201208003 201208004 201218003 201221002 201221004 201223012 201235001 201238004 201243004 201245007 201252005 201307005 201310039 201311002 201322023 201323006 201338005 201342001 201342010 201401001 201406001 201415011 201417007 201418007 201423020 201424004 201429022 201433015 201436005 201436043 201442065 201443004 201501010	61.00-00
	• Return of Capital v. Income 201444001	61.02-00
	• Refunds and Reimbursements 201401001	61.13-00
	• Rents and Royalties	61.16-00
	• <i>Lease v. Sale</i> 201351022	61.16-03
	• <i>Improvements by Lessee</i> 201436048	61.16-09
	• Discharge of Indebtedness 201228023 201310031 201321019	61.22-00
	• Damages, Court Awards, Settlements 201203013 201208030 201306018	61.28-00
	• <i>Return of Capital--Basis</i> 201208030	61.28-03
	• Assignments	61.30-00
	• <i>Anticipatory Assignment of Income</i> 201232024	61.30-03
	• Governmental Benefits and Subsidies 201429022	61.40-00
	• Fringe Benefits 201350032	61.53-00
Section 62	Adjusted Gross Income Defined	62.00-00
	• Trade and Business Deductions of Employees	62.02-00
	• <i>Reimbursements</i> 201219021	62.02-02
Section 63	Taxable Income Defined 201309013	63.00-00
Section 71	Alimony--Separate Maintenance Payments 201206005	71.00-00
Section 72	Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income) 201221032 201240018 201322035 201351020 201417025 201424014 201443015 201443015	72.00-00

	• Required Distributions Where Holder Dies 201302015 201302016 201330016 201330016	72.19-00
	• <i>Exceptions</i> 201302015 201302016	72.19-01
	• Tax on Early Distributions from Qualified Retirement Plans 201417025	72.20-00
	• <i>Substantially Equal Payments</i> 201235029 201434030	72.20-04
Section 78	Dividends Received From Certain Foreign Corporations by Domestic Corporations Choosing Foreign Tax Credit 201320014	78.00-00
Section 79	Group-Term Life Insurance--Employees (Payments Included v. Not Included) 201350032	79.00-00
Section 83	Property Transferred in Connection With Performance of Services 201348012	83.00-00
	• Election to Include in Gross Income in Year of Transfer 201438006	83.02-00
	• <i>Time for Making Election</i> 201405008	83.02-03
	• <i>Revocability of Election</i> 201322007 201441006	83.02-04
Section 101	Certain Death Benefits (Excluded v. Not Excluded From Gross Income) 201217017 201235006 201443015 201443015	101.00-00
	• Life Insurance Proceeds Payable by Reason of Death	101.01-00
	• <i>Transfer for Consideration</i> 201308019 201308019 201332001 201423009 201426005	101.01-02
Section 103	Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations) 201213010	103.00-00
	• State and Local	103.02-00
	• <i>Political Subdivisions</i> 201334038 201445002	103.02-01
	• <i>On Behalf Of</i> 201442037	103.02-02
Section 104	Compensation for Injuries and Sickness (Excluded v. Not Excluded) 201210012 201313018 201317007 201342007 201415011	104.00-00
	• Health and Accident Insurance 201313018 201342007	104.01-00
	• Workmen's Compensation 201211003 201315001 201318001 201340005 201343013 201347012 201352006 201441004	104.02-00
	• Damages 201248019 201311006 201327002 201328022 201346010	104.03-00
Section 105	Accident and Health Plans (Excluded v. Not Excluded) 201410030 201413006	105.00-00
	• Expended for Medical Care 201410030	105.02-00

Section 130	Certain Personal Injury Liability Assignments 201435006	130.00-00
	• Qualified Funding Asset 201348006 201431002	130.01-00
	• Qualified Assignment 201435006	130.02-00
Section 132	Certain Fringe Benefits 201302039	132.00-00
	• Working Condition Fringe 201201003	132.03-00
	• De Minimis Fringe 201350037	132.04-00
	• <i>In General</i> 201219021	132.04-01
Section 141	Private Activity Bond; Qualified Bond 201213010 201216009 201228029 201346002 201412011	141.00-00
	• Private Business Tests 201346002	141.01-00
	• <i>Business Use Test</i> 201435013	141.01-01
	• <i>Security or Payment Test</i> 201346002	141.01-02
	• Private Loan Financing Test 201246007 201246032	141.02-00
	• Management Contracts 201228029 201338026 201338031 201412011	141.07-00
	• <i>Safe Harbor</i> 201338026	141.07-01
Section 142	Exempt Facility Bond 201232006	142.00-00
	• Qualified Residential Rental Project 201232006	142.04-00
	• <i>20/50 Test</i> 201232006	142.04-01
	• <i>40/60 Test</i> 201232006	142.04-02
Section 144	Qualified Small Issue Bond; Qualified Student Loan Bond; Qualified Re-development Bond	144.00-00
	• Student Loan Bonds; Defined 201447023	144.02-00
Section 147	Other Requirements Applicable to Certain Private Activity Bonds 201430001	147.00-00
	• Public Approval Requirement 201430001	147.06-00
Section 148	Arbitrage 201424002 201435013 201502008	148.00-00

	• Higher Yielding Investment 201435013	148.02-00
Section 150	Definitions and Special Rules 201326007	150.00-00
Section 152	Dependent Defined 201212016 201415011	152.00-00
Section 162	Trade or Business (Deductible v. Not Deductible) 201213023 201247010 201308027 201310039 201308027 201333005 201341029 201341031 201343003 201350008 201350009 201350010 201350026 201350027 201350028 201350029 201350030 201350031 201412002 201437004 201440027 201451014	162.00-00
	• Certain Goods and Services	162.04-00
	• <i>Capture Insurance</i> 201219009 201219010 201219011 201224018	162.04-03
	• Compensation	162.07-00
	• <i>Payment of Insurance Premiums</i> 201228037	162.07-31
	• Expenditures Against Public Policy 201308027 201308027	162.21-00
	• <i>Fines and Penalties</i> 201308027 201308027	162.21-01
	• Stock Reacquisition Expenses 201204010	162.34-00
	• Million Dollar Cap - Executive Employee Compensation	162.36-00
	• <i>Covered Employees</i> 201321017	162.36-02
Section 163	Interest 201207009 201224027 201224028 201313013 201316003 201405005 201442052 201451027	163.00-00
	• Installment Purchases 201405005	163.01-00
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Interest</i> 201217003	163.03-02
	• <i>Investment Income and Expenses</i> 201213008 201214004 201217004	163.03-03
	• Personal Interest in General 201306018	163.05-00
	• Qualified Residence Interest 201201017	163.06-00
	• <i>Acquisition Indebtedness</i> 201201017 201328023	163.06-01
	• <i>Home Equity Indebtedness</i> 201201017	163.06-02
	• Original Issue Discount	163.07-00
	• <i>S Corporations</i> 201405005	163.07-07

	• Limitation on Deduction for Certain Interest Paid By Corporation to Related Person 201202021	163.10-00
	• Disqualified Debt Instruments 201336018	163.13-00
Section 164	Taxes 201202004 201309004 201442020 201452015	164.00-00
	• Real Property Taxes 201232018 201310029	164.01-00
	• Taxes Assessed Against Local Benefits 201310029	164.09-00
Section 165	Deductions For Losses 201240007 201240015 201306018 201308025 201325007 201328031 201308025 201343021 201351020 201411030 201451004 201451014	165.00-00
	• Limitations on Losses of Individuals - Casualty and Theft 201213022 201346009 201445009	165.04-00
	• Worthless Securities 201252008 201333012	165.06-00
	• <i>Securities In Affiliated Corporations</i> 201314005 201325007 201347002	165.06-02
	• Disaster Losses 201306017	165.07-00
Section 166	Bad Debts 201328031	166.00-00
	• Worthless Securities 201450011	166.05-00
	• Other 201302024	166.06-00
Section 167	Depreciation 201221002 201317003	167.00-00
	• Property Used in the Trade or Business 201330034 201330034	167.01-00
	• Basis 201214007 201249013	167.07-00
	• Date Property Placed in Service 201205005 201302007 201311003 201326008 201326009	167.19-00
	• Public Utility Property	167.22-00
	• <i>Normalization Rules</i> 201223013 201223014 201334036 201418024 201436037 201436038 201438003	167.22-01
Section 168	Modified Accelerated Cost Recovery System 201202017 201246034 201249003 201340006 201347013 201447018	168.00-00
	• Recovery Period 201216029	168.18-00
	• Classification of Property 201216029 201243003 201244015 201310028 201404001	168.20-00
	• Property Used Predominantly Outside the United States 201216008	168.25-00

	• Alternative Depreciation System (ADS) 201316006 201316007	168.29-00
	• <i>Outside the United States</i> 201324005 201324006	168.29-01
	• <i>Tax-Exempt Use Property</i> 201436048	168.29-02
	• Redeterminations, Changes in Use 201228036 201450001	168.32-00
Section 169	Amortization of Pollution Control Facilities	169.00-00
	• Election of Amortization 201217015	169.02-00
Section 170	Charitable, Etc. Contributions and Gifts	170.00-00
	201321012 201437004	
	• Value of Contribution 201319010 201443019 201443020	170.02-00
	• Percentage Limitations	170.07-00
	• <i>Educational Organizations</i> 201417018	170.07-02
	• Percentage Limitations - Corporations 201226021	170.08-00
	• Donees of Charitable Contributions in General 201228026 201239011 201240036 201342011	170.09-00
	• <i>United States, States, Political Subdivisions, Etc.</i> 201228026	170.09-01
	• <i>Religious, Charitable, Etc. Organizations</i> 201438032	170.09-02
	• Carryovers	170.10-00
	• <i>Corporations</i> 201226021	170.10-02
	• Ordinary Income and Capital Gain Property 201443019 201443020	170.11-00
	• <i>Inventory and Other Property</i> 201414014	170.11-03
	• Disallowance of Deduction	170.12-00
	• <i>Partial Interests in Property</i> 201249002	170.12-03
	• Qualified Conservation Contribution 201212009 201212010 201239008 201334039	170.14-00
	• Other 201307008 201322046 201403016 201403016	170.19-00
Section 172	Net Operating Loss Deductions (Deductible v. Not Deductible)	172.00-00
	201226021 201243014 201315002 201328028 201328031	
	• Carryback and Carryover 201228013 201233006 201249004 201309013 201310025 201335007	172.01-00
	• Specified Business 201447006	172.03-00

	• Deferred Statutory or Tort Liability Losses 201442054	172.07-00
Section 174	Research and Experimental Expenditures (Deductible v. Not Deductible) 201324008	174.00-00
	• Election to Amortize 201236013	174.01-00
Section 179	Election to Expense Certain Depreciable Business Assets 201415009	179.00-00
	• Section 179 Property 201234024	179.01-00
Section 197	Amortization of Goodwill & Certain Other Intangibles 201203004 201228011 201317003 201501011	197.00-00
	• Certain Elections for Intangible Property 201214014	197.01-00
Section 215	Alimony, etc., Payments 201206005 201246005	215.00-00
Section 263	Capital Expenditures (Deductible v. Not Deductible) 201311021 201317003 201319009 201341029 201341031 201405014 201438005 201447004 201447015 201447016	263.00-00
	• Development Costs	263.02-00
	• <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i> 201240011 201248014 201248015 201403011 201403011	263.02-01
	• Permanent Improvements 201213023	263.03-00
	• Leases	263.08-00
	• <i>Acquisition Costs</i> 201442021	263.08-04
	• Allocation Between Capital Expenditure and Expense 201234026 201234027	263.14-00
	• Election to Deduct or Capitalize Certain Expenditures 201221013 201405009	263.16-00
	• Interest and Carrying Costs - Straddles 201212014 201310027	263.21-00
Section 263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses	263A.00-00
	• Capitalization of Costs	263A.03-00
	• <i>Direct Costs</i> 201439001	263A.03-01
	• <i>Indirect Costs</i> 201302018	263A.03-02
	• Allocation Methods 201439001	263A.04-00
	• <i>Simplified Production Method</i> 201439001	263A.04-05
	• Interest Capitalization 201302017	263A.08-00

	• <i>Designated Property</i> 201302017	263A.08-01
	• Oil and Gas Activities 201211011	263A.13-00
Section 264	Amounts Paid in Connection With Insurance (Deductible v. Not Deductible) 201443015 201443015	264.00-00
	• Exceptions 201322035	264.03-00
Section 267	Losses, Expenses, and Interest With Respect to Transactions Between Related Parties 201252008 201330004 201330004	267.00-00
	• Losses: Deduction Disallowed 201343021	267.01-00
	• Expenses and Interest: In General	267.02-00
	• <i>Matching of Deduction and Payee Income</i> 201228035	267.02-01
	• <i>Payments to Foreign Persons</i> 201228035 201334037	267.02-03
	• Special Rules Applicable to Controlled Groups: In General	267.07-00
	• <i>Controlled Group Defined</i> 201405009	267.07-01
	• <i>Deferral of Loss from Sale or Exchange Between Members</i> 201203004 201323005 201334006 201419011	267.07-02
Section 274	Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable) 201501010	274.00-00
	• Substantiation 201246031	274.08-00
	• Percentage Disallowance for Meals and Entertainment Deductions 201219021	274.14-00
Section 275	Certain Taxes (Allowed v. Disallowed)	275.00-00
	• Federal Income 201306018	275.01-00
Section 301	Distributions of Property 201207002 201247004 201252008 201304002 201306012 201306013 201306014 201312028 201328025 201352007 201426019 201440006 201446013 201447019 201448016	301.00-00
	• Liquidation v. Reorganization 201350001	301.04-00
	• Constructive Dividend 201350001	301.07-00
Section 302	Distributions in Redemption of Stock 201202010 201202020 201207002 201328025 201330017 201330018 201330017 201330018 201352007 201405005 201444007	302.00-00
	• Disproportionate Redemption of stock 201202010 201202020 201236025	302.02-00

	• Complete Termination of Interest 201228012 201405005	302.03-00
Section 304	Redemption Through Use of Related Corporations	304.00-00
	• Acquisition by Subsidiary	304.01-00
	• <i>Distribution to which Section 301 Applies</i> 201252008 201330004 201330004	304.01-03
	• Acquisition by Related Corporation (Other Than Subsidiary)	304.02-00
	• <i>Section 304 v. Section 351</i> 201228034	304.02-01
Section 305	Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution) 201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016	305.00-00
	• Stock Dividends 201304002 201404005 201446013 201447019	305.01-00
	• Distributions in Lieu of Money 201247004 201252012 201312028 201426019 201440006 201447019	305.03-00
	• Disproportionate Distributions 201213011 201404005 201446013	305.04-00
Section 306	Dispositions of Certain Stock 201308001 201308001	306.00-00
	• Section 306 Stock v. Not 306 Stock 201308001 201308001	306.01-00
Section 311	Taxability of Corporation on Distribution 201352007 201405005 201421015	311.00-00
	• With Respect to its Stock 201405005	311.01-00
Section 312	Effect on Earnings and Profits (Decrease v. No Decrease) 201330002 201330002	312.00-00
	• Allocation in Separations 201240017 201249012 201330002 201330002	312.09-00
Section 317	Other Definitions	317.00-00
	• Redemption of Stock v. Not a Redemption 201247010	317.02-00
Section 331	Gain or Loss to Shareholders in Corporate Liquidations 201211020 201252008 201330004 201330004 201334006	331.00-00
	• Year Liquidation Occurs 201228023	331.04-00
	• Form v. Substance 201252008	331.07-00
Section 332	Complete Liquidation of Subsidiaries 201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201308002 201333007 201350001 201352007 201404002 201406005 201411002 201418039 201418046 201433007 201441010 201443017 201445008 201452016	332.00-00
	• Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001	332.01-00

	• Debts of Parent to Subsidiary 201213018	332.07-00
Section 336	Gain or Loss Recognized on Property Distributed in Complete Liquidation 201237017 201418025	336.00-00
	• Liquidation in a Reorganization	336.03-00
	• <i>Distribution of Property to a Related Person</i> 201418025	336.03-01
	• <i>Disqualified Property</i> 201418025	336.03-02
	• <i>Liquidation to which section 332 Applies</i> 201328003	336.03-05
Section 337	Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates) 201404004	337.00-00
	• Section 332 Liquidations 201404004	337.10-00
	• Conversion to Tax Exempt	337.14-00
	• <i>Transfer of Substantially All Assets to Tax Exempt</i> 201404004	337.14-01
	• Loss Disallowance 201310015	337.16-00
	• <i>Allowable Worthless Stock Loss</i> 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	337.16-02
Section 338	Certain Stock Purchases Treated as Asset Acquisitions 201211009 201213013 201214012 201351004 201412012 201429016 201435002	338.00-00
	• Express Election 201214018 201412012	338.01-00
	• <i>Time in which Election must be made</i> 201206010 201246021 201338011 201437005 201438018	338.01-02
	• Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004	338.02-00
	• Consistency Rules 201213013 201214012	338.04-00
	• Purchase from Related Corporation 201203004	338.09-00
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 201203004	338.80-00
Section 341	Collapsible Corporations 201209025	341.00-00
Section 351	Transfer to Corporation Controlled by Transferor 201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019	351.00-00

	• Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007	351.01-00
	• Series of Transactions 201212001	351.02-00
	• Constructive Exchange 201350001	351.11-00
	• Section 351 v. Section 304 (See Also 0304.01-01) 201228034	351.12-00
Section 354	Exchanges of Stock and Securities in Certain Reorganizations	354.00-00
	• Exchange v. Liquidation 201423010	354.01-00
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 201330002 201330022 201333007 201334009 201334032 201337003 201338040 201339001 201340009 201341026 201347005 201349006 201352007 201402002 201402002 201407005 201411012 201416002 201416005 201418018 201418030 201419005 201419010 201419012 201422018 201423012 201424006 201424009 201424013 201426004 201437006 201441009 201441010 201441016	355.00-00
	• Spin-Off 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 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	355.01-00
	• <i>Split-Off</i> 201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201308017 201308018 201330002 201330007 201337003 201350007 201352007 201403002 201403002 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005	355.01-01
	• <i>Split-Up</i> 201402002 201402002 201418018 201423012	355.01-02
	• Non Pro Rata Distributions, etc. 201233016	355.02-00
	• Active Business 201219003 201251006 201333003 201407005 201418039 201418046 201426007 201429006 201436033	355.03-00
	• <i>Five-Year Requirement</i> 201251006	355.03-01

	• Business Purpose 201308017 201308018 201308017 201308018	355.04-00
	• Control 201437013	355.05-00
	• <i>Distribution of Control</i> 201437013	355.05-01
	• Distributions Within a Consolidated Group 201305003 201352007 201445008	355.09-00
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201249011 201250021 201324009	355.10-00
Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized) 201424017	356.00-00
Section 357	Assumption of Liability (Gain Recognized v. Not Recognized)	357.00-00
	• Liabilities in Excess of Basis	357.02-00
	• <i>Exceptions</i> 201230008 201348006 201431002	357.02-02
Section 358	Basis to Distributees	358.00-00
	• Allocation of Basis 201411006 201437007	358.02-00
Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized) 201228033 201409003	361.00-00
	• Exchanges Not Solely in Kind 201423010 201440014	361.01-00
	• Distributions	361.02-00
	• <i>Certain Transfers to Creditors</i> 201228033 201409003	361.02-02
Section 362	Basis to Corporations 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002	362.00-00
	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201418013 201418041 201418042	362.01-00
Section 367	Foreign Corporations 201348011 201432002	367.00-00
	• Transfer to Foreign Corporations Subject to Section 367(a) 201321018	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018	367.03-00
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009	367.03-01
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018	367.03-13
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018	367.30-00

Section 368	• Treatment of Distribution Described in Section 367(e) 201348011 201423006	367.40-00
	• <i>Liquidations Under Section 332</i> 201348011	367.40-02
	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 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004	
	• Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002 201423010 201436034 201438009	368.01-00
	• Stock for Stock (Type "B") 201249011 201250021 201324009	368.02-00
	• <i>Liquidation Distribution</i> 201418039 201418046	368.02-02
	• Stock for Property (Type "C") 201224006 201228030 201247009 201252014 201324003 201340016 201411002 201413003 201418039 201418046 201422004 201424007	368.03-00
	• <i>Substantially All the Property</i> 201247009	368.03-01
	• Assets for Control of Transferee (Type "D") 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 201308002 201330002 201330007 201330022 201333007 201335001 201336012 201337003 201337007 201338040 201339001 201340009 201341004 201341013 201341026 201347005 201349006 201350007 201402002 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	368.04-00
	• Recapitalization (Type "E") 201308001 201315009 201315020 201315021 201308001 201424010	368.05-00
	• Change in Identity, etc. (Type "F") 201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008	368.06-00
	• Continuity of Interest Rule 201214013 201224006 201247009	368.08-00
	• <i>Related party Acquisitions</i> 201214013	368.08-03
	• <i>Business Enterprise Continuity</i> 201247009 201314028 201413003	368.08-06

	• <i>Historic Business Assets</i> 201224006	368.08-07
	• <i>Transfers to Controlled Corporations</i> 201214013 201224006 201234009 201240016 201424007	368.08-08
	• <i>Plan of Reorganization</i> 201411002	368.09-00
	• <i>Several Steps</i> 201252014 201411002	368.09-01
	• <i>Transactions Involving Two or More Investment Companies</i> 201247009	368.13-00
	• <i>Transfer by Corporation in Title 11 Case (Type "G")</i> 201208036 201230020	368.14-00
Section 381	Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)	381.00-00
	• <i>Method of Accounting</i> 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 201308026 201308029 201335012 201345023 201350006 201403007 201403007 201412009 201432015 201443009 201443009	382.00-00
	• <i>Scope of Section 382 Limitation</i>	382.02-00
	• <i>Closing of the Books</i> 201418038	382.02-05
	• <i>Value of Old Loss Corporation</i> 201435003	382.05-00
	• <i>Ownership Change</i> 201350006	382.07-00
	• <i>Segregation Rules</i> 201350006 201451015	382.07-05
	• <i>Definitions and Special Rules</i> 201215007 201403007 201403007	382.11-00
	• <i>5-Percent Shareholder</i> 201215007 201403007 201403007	382.11-09
	• <i>Operating Rules</i> 201322032 201335012 201443009 201443009	382.12-00
	• <i>Contributions to Capital</i> 201350006	382.12-01
	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003	382.12-08
	• <i>Controlled Groups</i> 201232016 201232017 201335012 201421011 201421012 201421013 201443009 201443009	382.12-16
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	385.00-00
	• <i>Debt v. Equity</i> 201230008 201323021	385.01-00
	• <i>New Financial Products</i> 201209006 201226026	385.03-00

Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan	401.00-00
	201205022 201234036 201238031 201242019 201242020 201338028	
	• Impossibility of Diversion	401.01-00
	• <i>Definitely Determinable Benefits Under a Pension Plan</i>	401.01-03
	201501025	
	• Impossibility of Diversion	401.03-00
	201228055	
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00)	401.04-00
	201440027	
	• Required Distributions	401.06-00
Section 402	201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034	
	• <i>In General</i>	401.06-01
	201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028	
	• <i>Employee Dies Before Entire Interest Distributed</i>	401.06-02
	201202042 201208039 201210045 201320021	
	• Commencement of Benefits Under Qualified Trusts	401.11-00
	201221033	
	• Cash or Deferred Arrangements	401.29-00
	201417025	
	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)	402.00-00
Section 403	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 201308037 201331009 201331010 201343029 201404017 201405030 201405031 201407026 201407027 201410039 201417026 201420025 201428014 201430023 201430030 201434029 201436057 201437026 201440025 201440027 201440032 201447050 201447051 201447052	
	• Exempt Trust	402.01-00
	201417025	
	• Foreign Situs Trust	402.03-00
	201341039 201406022 201419026 201430028 201436055 201452027 201502021	
	• Amounts Distributed or Made Available to Beneficiary	402.06-00
	201431037	
	• Unrealized Appreciation of Employer's Securities	402.07-00
	201242019 201427024	
	• Rollover Contributions	402.08-00
Section 403	201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201330047 201341038 201346013 201403020 201403025 201418063 201419020 201419021 201420026 201426032 201442070 201443029 201443030 201445028 201446031 201446032 201446038 201448033 201452022 201452025	
	• Tax on Lump Sum Distributions	402.09-00
Section 403	201241019	
	Taxation of Employee Annuities (Taxable v. Not Taxable)	403.00-00
Section 403	201230030	

	• Non-Forfeitable Rights	403.03-00
	201345036 201451062 201501026	
	• Rollover Amounts	403.05-00
	201212023 201224043 201323040 201419021	
Section 404	Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)	404.00-00
	201204010 201206022 201206024 201208043 201218024 201221034 201229012	
	201233023 201330030 201330030	
Section 408	Individual Retirement Accounts	408.00-00
	201208039 201405032 201405033 201405034 201423043 201431038 201439006	
	201451065	
	• Exclusive Benefit of Individual or His Beneficiary	408.01-00
	201225020	

• Rollover Contributions

408.03-00

201203034 201204024 201205021 201206023 201206025 201206026 201207013
 201208040 201208041 201209022 201209023 201210046 201211032 201211033
 201212021 201212022 201215016 201216049 201216050 201218025 201218026
 201218027 201218040 201219035 201219039 201221035 201221036 201221037
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 201227010 201227011 201228044 201228046 201228047 201229013 201229014
 201230027 201230028 201230032 201231019 201231020 201233024 201233025
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 201236036 201236037 201236038 201236039 201237025 201237026 201237027
 201237028 201238029 201240031 201240033 201240034 201240035 201241014
 201241015 201241016 201242021 201242022 201242023 201242025 201243018
 201243019 201244022 201244023 201244024 201246042 201246043 201246044
 201246045 201247021 201247022 201250030 201250031 201301017 201301018
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 201309025 201309026 201309028 201310050 201310052 201311037 201311038
 201311039 201311043 201314050 201314051 201314052 201314053 201314054
 201314055 201314056 201314057 201315034 201315036 201316024 201316026
 201316027 201316028 201317021 201317022 201317023 201317024 201318029
 201318032 201319034 201322049 201322052 201323041 201324021 201324022
 201324023 201324024 201324026 201327020 201327021 201328036 201330046
 201308034 201308035 201330046 201331010 201331011 201331012 201332016
 201333021 201333022 201333023 201334046 201336021 201336022 201336023
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 201340025 201342015 201342016 201342017 201342019 201343030 201344012
 201345037 201345038 201345039 201345040 201347025 201347026 201347027
 201347029 201348017 201348018 201349025 201349026 201350049 201351031
 201402018 201402018 201403021 201403021 201403022 201403022 201403023
 201403023 201403024 201403024 201406021 201406023 201406024 201406025
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 201409018 201410040 201410041 201410042 201411045 201411046 201411047
 201411048 201411049 201411050 201412019 201412020 201412021 201415013
 201415014 201416012 201416013 201416014 201417028 201418064 201418065
 201418066 201419022 201420024 201420025 201420027 201421028 201421029
 201421030 201422032 201423036 201423037 201423038 201423039 201423040
 201423041 201423042 201423043 201423044 201424029 201425020 201425021
 201425022 201425023 201425024 201426031 201426033 201427025 201427026
 201427027 201427028 201427029 201428012 201428013 201428015 201428016
 201428018 201429032 201429033 201429034 201429035 201429036 201430020
 201430022 201430026 201430027 201430029 201431035 201431036 201432029
 201432030 201432032 201432035 201432036 201433027 201434027 201436054
 201436056 201437024 201437027 201437028 201437029 201437030 201437031
 201437032 201437033 201439004 201439005 201440024 201440026 201440028
 201440029 201440030 201440031 201440035 201441028 201441029 201441030
 201441031 201442069 201443030 201443031 201443031 201443032 201443032
 201443033 201443033 201443034 201444044 201444045 201444046 201445029
 201445030 201445031 201446033 201446035 201447053 201447054 201447055
 201447056 201447057 201447058 201447059 201447060 201449008 201449009
 201449010 201450034 201450035 201450036 201450037 201451063 201451064
 201451066 201452023 201452024 201452026 201452028

• Distributions

408.06-00

201318033 201426034 201446030

• Prohibited Transactions

408.07-00

201437023

• Tax Treatment of Accounts and Annuities

408.08-00

201430021

	• <i>Computing Depreciation</i> 201410029	446.04-13
	• <i>Change in Method of Accounting for Depreciation</i> 201436048	446.04-17
	• Change of Methods; Inventory	446.19-00
	• <i>Uniform Capitalization Rules (See Also 1.263A)</i> 201430013	446.19-06
	• Notional Principal Contracts 201411032	446.21-00
Section 451	General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received) 201203013 201321023	451.00-00
	• Tax Refunds 201231011	451.08-00
	• Constructive Receipt 201321023 201327002	451.14-00
	• <i>Payments to Third Person</i> 201321023	451.14-03
	• Accrual Method 201321023	451.19-00
Section 453	Installment Method (Available v. Not Available) 201405005 201440004 201451004	453.00-00
	• Disposition of Obligations 201248006 201248007 201248008	453.05-00
	• Revocation of Elections 201232021 201332009 201440004	453.08-00
	• Contingent Payment Sales 201241001	453.09-00
	• <i>Alternative Basis Recovery</i> 201241001 201417006	453.09-01
	• Definitions	453.10-00
	• <i>Installment Method</i> 201348007	453.10-02
	• Gross Profit Ration Calculation 201203017	453.16-00
Section 453A	Special Rules for Non Dealers of Real Property	453A.00-00
	• Interest on Deferred Tax Liability 201221021	453A.03-00
Section 457	Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations 201228043 201351001 201434003	457.00-00
	• Year of Inclusion in Gross Income 201211001	457.01-00
	• Eligible Deferred Compensation Plan Defined 201211001	457.05-00
	• Special Rules	457.09-00

	• <i>Nonelective Deferred Compensation</i> 201447002	457.09-06
Section 461	General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid) 201237012 201322023 201323006 201343012 201442048	461.00-00
	• <i>Accrual Method</i> 201246029	461.01-00
	• <i>Expenditure For Asset Having Long Useful Life</i> 201311021	461.01-06
	• <i>Incurred Liabilities</i>	461.06-00
	• <i>Accrual Basis</i> 201223015 201311021	461.06-01
Section 465	Deductions Limited to Amount at Risk	465.00-00
	• <i>Amounts Considered at Risk</i>	465.01-00
	• <i>Amounts Protected Against Loss</i> 201308028 201308028	465.01-02
	• <i>Activities to Which Section Applies</i> 201501012	465.02-00
Section 468	Special Rules for Mining and Solid Waste Reclamation and Closing Costs	468.00-00
	• <i>Mining (See Also 613.03-06 et seq)</i> 201311011	468.01-00
Section 468A	Special Rules for Decommissioning Cost	468A.00-00
	• <i>In General</i> 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014 201432012 201450009 201450010 201451011 201451013	468A.01-00
	• <i>Ruling Amount</i> 201221011	468A.04-00
	• <i>Revised Schedules</i> 201244007 201245011 201246009 201246010 201246011 201250006 201250007 201331003 201331004 201334002 201334003 201334004 201334035 201336015 201347009 201347010	468A.04-02
	• <i>Time When Payments Deemed Made</i> 201450011	468A.07-00
Section 468B	Special Rules For Designated Settlement Funds 201208036 201347019 201411027	468B.00-00
	• <i>In General</i> 201447005 201450019	468B.01-00
	• <i>Taxation of Designated Settlement Funds</i> 201347019 201411027	468B.02-00
	• <i>Other Funds</i> 201322026	468B.06-00
	• <i>Clarification Of Taxation of Certain Funds</i> 201208036 201347019 201411027	468B.07-00
Section 469	Passive Activity Losses and Credits Limited 201244017 201312041 201324018 201411025 201427016	469.00-00
	• <i>Disallowed Loss and Credit</i>	469.01-00

	• <i>Closely Held C Corporation</i> 201411025	469.01-02
	• Passive Activity Defined 201341030	469.03-00
	• <i>Definition of Activity</i> 201221012 201341030 201411025	469.03-03
	• Rules Determining Income or Loss 201348013	469.05-00
	• Disposition of Entire Interest in Passive Activity 201415002 201428008	469.07-00
	• Material Participation Defined 201317010	469.08-00
	• Other Definitions and Rules 201348013	469.10-00
	• Real Property Business 201321021 201427016	469.14-00
Section 472	Last-In, First-Out Inventories	472.00-00
	• Election 201208033 201342009	472.01-00
Section 475	Mark to Market Accounting Method for Dealers in Securities 201238025 201423019	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	475.05-00
	• Securities Traders 201239004 201423019 201432016	475.08-00
Section 481	Adjustments Required by Changes in Method of Accounting 201350033 201403015 201403015 201426025 201436048	481.00-00
	• Pre-1954 Adjustments	481.02-00
	• <i>Involuntary</i> 201231004 201442049	481.02-02
Section 483	Interest on Certain Deferred Payments	483.00-00
	• Payments to Which Section Applies	483.02-00
	• <i>Indefinite as to Time, Liability, or Amount (Contingent)</i> 201451003	483.02-01

Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)	501.00-00
	201204019 201210044 201216040 201217018 201217019 201218041 201219024 201219025 201221023 201224033 201224036 201229001 201229010 201230025 201232036 201233017 201234030 201236032 201242014 201242015 201242017 201244021 201245021 201303017 201305013 201311028 201311029 201313034 201317011 201319031 201322041 201323024 201325017 201333014 201335014 201338052 201340020 201347022 201350044 201407014 201410035 201411037 201411037 201415008 201415010 201417017 201419015 201424024 201429027 201431032 201433016 201433017 201433020 201434022 201434023 201451030 201451033	
	• Title-Holding Company 201309014	501.02-00
	• Religious, Charitable, etc., Institutions and Community Chest 201202039 201202040 201203019 201203020 201203021 201203022 201203023 201203030 201203031 201206018 201209009 201209010 201210041 201210044 201215010 201215011 201217018 201217019 201217020 201217022 201217026 201218016 201218017 201218019 201218022 201218023 201218041 201219025 201219026 201219027 201219029 201221022 201221023 201224033 201224036 201225014 201225015 201225016 201225017 201226029 201229001 201229010 201231012 201231017 201232034 201232036 201235021 201235022 201239011 201240028 201240029 201240036 201241009 201241011 201242014 201244021 201245021 201245022 201245023 201245024 201245025 201245026 201245027 201247016 201249016 201250027 201251018 201252020 201252021 201252022 201252023 201252028 201304011 201309015 201309016 201309018 201313033 201314049 201314058 201315027 201317020 201318009 201318012 201318017 201318027 201321024 201321025 201322042 201322045 201323024 201323025 201323030 201323034 201324020 201325015 201325017 201327011 201327012 201327013 201327014 201327018 201327019 201328035 201329018 201329019 201329020 201329021 201330037 201330040 201330042 201330037 201330040 201330042 201332013 201333015 201333016 201335015 201335016 201335025 201335026 201335027 201338049 201338052 201338054 201338059 201342011 201345030 201345031 201349016 201349017 201349022 201349024 201350041 201350042 201350044 201350045 201350046 201351028 201402015 201402015 201402016 201402016 201402017 201402017 201405017 201405018 201405019 201405020 201405021 201405022 201405024 201406011 201406012 201406013 201406014 201406015 201406017 201407015 201407018 201407019 201407025 201409010 201409014 201410035 201411037 201412018 201413012 201414021 201414022 201414023 201414025 201414026 201414032 201415004 201415005 201415006 201415009 201416010 201417017 201417018 201417023 201418054 201418055 201418057 201418058 201418059 201419015 201420020 201421022 201423027 201423029 201424024 201424025 201428022 201433016 201433018 201433020 201434023 201436050 201438029 201438030 201440020 201440021 201441018 201442057 201442066 201445011 201445012 201445013 201448026 201449001 201450022 201451031 201451034 201451046 201452017 201452019 201452020 201502016	501.03-00
	• <i>Employee Benefit Organization (See Also 0501.09-00)</i> 201203032 201313033 201351025 201428019 201428024	501.03-01
	• <i>Foundations</i> 201335014 201335023 201411037 201436051	501.03-02
	• <i>Trusts</i> 201219029 201237019 201306023 201317011 201335014 201447049 201451032 201451035	501.03-03
	• <i>Unincorporated Associations</i> 201241010	501.03-04

• <i>Corporations</i>	501.03-05
201202038 201204019 201204020 201204021 201205011 201210041 201211026 201215011 201218041 201219025 201219028 201224033 201224036 201227006 201228042 201229001 201229010 201230025 201233018 201236033 201241011 201242014 201244021 201245021 201325014 201333014 201338052 201346012 201405023 201410035 201419016 201423026 201426028 201428021 201446025 201451036	
• <i>Civil Rights Groups</i>	501.03-07
201217021	
• <i>Educational Organizations</i>	501.03-08
201252025 201303018 201304011 201305013 201323025 201327015 201345032 201405024 201415009 201417017 201417018 201424024 201426035 201433020 201435015 201440023 201445014	
• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i>	501.03-11
201210041 201317012 201328035 201445015 201451037	
• <i>Libraries, Museums, etc.</i>	501.03-13
201221024	
• <i>Literary Organizations</i>	501.03-14
201433020	
• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i>	501.03-15
201215011 201322041 201335024 201438032	
• <i>Prevention of Cruelty Groups</i>	501.03-18
201337017	
• <i>Public Recreation Facilities and Athletic Organizations</i>	501.03-19
201204020 201340021 201343028	
• <i>Religious Organizations</i>	501.03-20
201232034 201236033 201246041 201251018 201310045 201325017 201327018 201350047 201414024 201417017 201420020	
• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i>	501.03-22
201237020 201251022 201415003 201423030 201432037	
• <i>Scientific Organizations</i>	501.03-24
201311030 201313032	
• <i>Social Welfare Groups (See Also 0501.04-00)</i>	501.03-25
201304011 201340021 201415007 201451036	
• <i>State Instrumentalities</i>	501.03-26
201411018	
• <i>Organizational and Operational Tests</i>	501.03-30
201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 201330037 201331007 201334043 201340021 201341037 201349023 201351029 201407016 201407017 201410043 201410044 201411038 201411042 201412022 201414024 201414033 201417024 201423030 201424027 201428031 201430014 201433016 201441017 201446029	
• <i>Cooperative Hospital Service Organizations</i>	501.03-32
201218016 201433018	
• <i>Lessening the Burdens of Government</i>	501.03-33
201213029 201214034 201413012	

• Civic Leagues and Social Welfare Groups (See Also 0501.03-25)	501.04-00
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 201331006 201333017 201333018 201334045 201335017 201338053 201338055 201349018 201351024 201403019 201403019 201403020 201406019 201409013 201411039 201414028 201424028 201425013 201429031 201443021 201449002 201451033	
• Local Associations of Employees	501.04-01
201321033 201321035 201321036 201321038 201323027 201323032 201443020	
• Prepaid Medical Care Association (See Also 0501.03-10)	501.04-02
201406019 201451033	
• Political Activities Organizations	501.04-03
201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403019 201403020 201424028 201449002	
• Community	501.04-06
201338053	
• Homeowners Association	501.04-07
201204017 201224032 201224035 201234028 201325016	
• Labor Organizations	501.05-00
201217022 201311031	
• Agriculture and Horticulture Organizations	501.05-01
201205011 201205015 201233018 201327015	
• 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 201338047 201347023 201349019 201349021 201405025 201406020 201420021 201425014 201430018 201446026 201451038 201502015	
• Performance of Particular Services for Members	501.06-01
201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201347022 201411040 201424023 201425014 201432026	
• Conduct of Business for Profit	501.06-02
201327015	
• Professional Associations (See Also 0501.03-11)	501.06-03
201217022 201347022	
• Social Clubs	501.07-00
201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 201322044 201323033 201329025 201330041 201330041 201333019 201338044 201338050 201405026 201405027 201406016 201407024 201414029 201418056 201428009 201429028 201434022 201442058 201445027 201448021 201448022 201450023 201451030 201451039 201501015	
• Profit v. Not for Profit	501.07-01
201204018 201337018 201342014 201343024 201343025 201344010	
• Distribution of Assets	501.07-02
201204018 201213034 201213035	

• <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030	501.07-03
• <i>Automobile Clubs</i> 201430019	501.07-04
• <i>Business with Nonmembers</i> 201204018 201219032 201414029 201428009 201428020 201428027 201430019	501.07-05
• <i>Payment of Benefits to Members</i> 201219032 201306027	501.07-06
• Fraternal Beneficiary Societies (See Also 0501.03-09) 201425015	501.08-00
• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029	501.09-00
• <i>Permissible Benefits</i> 201451040	501.09-01
• <i>Geographic Locale</i> 201221030 201330039 201330039 201415008	501.09-02
• <i>Inurement</i> 201321040 201351026	501.09-03
• <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025	501.09-04
• Domestic Fraternal Societies, Orders, and Associations 201240026 201340022	501.10-00
• Local Benevolent Life Insurance Associations, etc. 201247019 201431031	501.12-00
• <i>Mutual Ditch or Irrigation Companies</i> 201246038	501.12-01
• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028	501.12-03
• Cemetery Companies 201409009 201428011 201428029	501.13-00
• Credit Unions 201416009 201447039	501.14-00
• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021	501.15-00
• Organized to Finance Crop Operations 201333014	501.16-00
• Supplemental Unemployment Benefit Trusts 201406018 201411041	501.17-00
• Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042	501.19-00
• Religious and Apostolic Organizations 201310047	501.26-00

• Cooperative Hospital Service Organizations 201218016	501.27-00
• Control of Corporation 201224031 201224034 201247017 201428029 201433017	501.30-00
• <i>Closely Controlled Organizations</i> 201306026	501.30-01
• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047	501.30-02
• Proof of Exemption 201235023	501.31-00
• <i>Domestic Fraternal Societies</i> 201404012	501.31-01
• Income Inures v. does Not Inure to Private Individual 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 201308032 201330037 201330043 201337017 201350047 201403018 201403018 201410035 201411038 201411039 201417017 201419019 201424024 201428022 201428026 201428027 201433019 201433020 201443021 201443022 201451043 201451045 201502017	501.32-00
• <i>Distribution of Assets to Private Individuals</i> 201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021 201228040 201230024 201232035 201234029 201252024 201252026 201302040 201303019 201303020 201305011 201305012 201308032 201310046 201310049 201311033 201314048 201315029 201323028 201330043 201308032 201330043 201403018 201403018 201411039 201428026 201440021 201502017	501.32-01
• Private v. Public Interest Served 201202038 201202039 201203024 201203025 201204019 201204020 201205010 201205011 201205012 201209011 201209012 201209013 201210042 201210043 201211025 201211026 201213031 201215012 201215013 201216040 201217019 201218021 201219028 201219029 201221023 201223020 201224031 201224034 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234029 201234030 201241011 201242015 201244021 201247017 201247018 201250025 201250027 201250028 201250029 201252024 201252025 201252026 201302040 201302041 201303017 201303019 201303020 201304011 201305011 201305012 201305013 201307014 201308032 201309019 201310046 201310048 201310049 201311028 201311029 201311030 201311033 201313032 201313033 201313034 201314045 201314046 201314047 201314048 201314049 201315029 201322053 201323028 201323035 201326019 201330043 201308032 201330043 201331007 201331008 201334043 201334044 201334045 201345032 201349023 201403017 201403017 201404013 201405024 201407019 201407020 201409012 201410035 201411039 201416010 201417017 201419015 201423031 201424024 201424027 201427018 201428023 201428028 201430014 201431032 201433019 201433020 201438030 201440021 201451043 201451045 201452018 201502017	501.33-00
• <i>Trustees Serve Private Interest</i> 201226029 201228041 201236033 201315028 201350043 201414024 201451043 201451045	501.33-01

	• "Exclusively" Test 201221023 201228040 201237019 201303019 201303020 201306026 201322053 201334045 201340021 201345031 201345032 201405023 201407020 201414024 201415007 201431032 201433019 201452018	501.35-00
	• Business Activities 201234029 201250029 201310046 201314047 201329024 201330038 201330038 201334045 201404013 201405022 201405023 201407019 201428028 201431032 201433020	501.36-00
	• <i>Section 501(c)(3) Organizations</i> 201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201330037 201330038 201403017 201403017 201405023 201414024 201428022 201428023	501.36-01
	• <i>Publishing Activities, Radio, Television, etc.</i> 201204021 201252025 201433020	501.36-03
	• <i>Fund Raising (See also 0512.06-00)</i> 201323037 201407020 201416010	501.36-04
	• Legislative and Political Propaganda Activities 201415007	501.38-00
	• <i>"Action" Organizations</i> 201415007 201430014	501.38-01
	• <i>Electing Expenditure Test</i> 201239012 201415007	501.38-02
Section 502	Feeder Organizations (Exempt v. Not Exempt) 201317011 201444043	502.00-00
Section 503	Requirements for Exemption (Exempt v. Not Exempt) 201242014 201242017 201245021 201311028 201325017 201338052 201444043	503.00-00
	• Future Status of Organizations Denied Exemption 201209007 201209008	503.03-00
Section 504	Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities	504.00-00
	• Denial of Exemption 201205011 201205013 201217019 201446028	504.50-00
Section 507	Termination of Private Foundation Status 201216045 201243015 201321024 201418060 201435016	507.00-00
	• Termination Under Section 507(a)(1) 201230026 201417020 201417021 201427019	507.01-00
	• <i>Special Rules</i> 201345033 201345034	507.01-01
	• Termination Under Section 507(b)(1)(B) 201441018	507.04-00
	• Liability of Transferee Organizations 201243015 201244020 201321024 201321025	507.05-00
	• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026	507.06-00
	• Aggregate Tax Benefit 201244020 201321025	507.07-00

	• Value of Assets 201321024 201321025	507.09-00
Section 508	Special Rules With Respect to Section 501 (c)(3) Organizations	508.00-00
	• New Organizations 201446025	508.01-00
Section 509	Private Foundation Defined	509.00-00
	• Definitions 201418067	509.01-00
	• <i>Private Foundation</i> 201306023	509.01-01
	• <i>Support</i> 201239011 201240036 201342011	509.01-02
	• Exceptions to Private Foundation Status 201335018 201417018	509.02-00
	• <i>Publicly Supported Organizations</i> 201445015	509.02-01
	• <i>Supporting Organizations</i> 201314044	509.02-02
	• <i>Churches</i> 201310045	509.02-04
	• Continuation of Private Foundation Status 201424025	509.03-00
Section 511	Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable) 201206018 201219024 201251019 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014	511.00-00
	• Organizations Subject to Tax 201406019	511.01-00
	• Section 501(c)(2) Corporations 201241018	511.02-00
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable) 201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036 201321024 201321025 201323029 201328035 201406020 201407022 201409009 201413012 201422027 201423027 201423030 201425016 201426029 201430017 201434025 201440022 201441019 201451044 201501014	512.00-00
	• Exception, Additions, and Limitations on Unrelated Income 201206018 201425016 201430017	512.01-00
	• <i>Rents and Royalties</i> 201444043	512.01-01
	• <i>Rent v. Ordinary Business Profits</i> 201422027	512.01-02
	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06) 201329028 201333020 201413012	512.04-00
	• Advertising (See Also 0501.26-02) 201405029	512.05-00

	• Fund-Raising Activities (See Also 0501.26-06) 201330043 201330043	512.06-00
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 201213034 201213035 201235024 201302043 201344011 201425016 201434025	512.09-03
	• Modifications 201409009 201435017 201441018	512.10-00
Section 513	Unrelated v. Not Unrelated Trade or Business 201219024 201219031 201250025 201251019 201320023 201322054 201406020 201413012 201417018 201422027 201423027 201423030 201430018 201440023 201445015	513.00-00
	• Sales and Service to Public 201205013 201221024 201428030	513.04-00
Section 514	Unrelated Debt-Financed Income 201418061 201422027 201430017 201434024 201434026	514.00-00
	• Definitions--Debt-Financed Property 201221024 201418061 201434024 201434026	514.06-00
	• Acquisition Indebtedness 201206018 201246040	514.07-00
Section 521	Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt) 201333014	521.00-00
Section 528	Certain Homeowners Associations 201210007 201214016 201223011	528.00-00
	• Revocation of Election 201244005 201327008	528.04-00
	• Definition of Homeowners Association 201204017	528.05-00
Section 529	Qualified State Tuition Programs 201310043 201317017	529.00-00
Section 534	Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer) 201428023	534.00-00
Section 542	Definition of Personal Holding Company	542.00-00
	• Stock Ownership Requirements 201208025	542.02-00
Section 544	Rules for Determining Stock Ownership 201208025	544.00-00
Section 562	Dividends Eligible v. Not Eligible for Dividends-Paid Deduction 201205004 201244012 201304004	562.00-00
	• Preferential Dividends 201216031 201304002 201316013 201327006 201444022	562.03-00
Section 565	Consent Dividends 201202014 201336017	565.00-00
	• General Rule 201316014	565.01-00
	• <i>Making and Filing Consents</i> 201201011	565.01-02

Section 581	Bank v. Not a Bank 201341017	581.00-00
Section 597	Federal Financial Assistance Provided 201201010	597.00-00
	• Taxable Transfers 201441014	597.06-00
Section 611	Allowance of Deduction for Depletion (Deductible v. Not Deductible) 201448020	611.00-00
	• By Whom Deductible	611.02-00
	• <i>Economic Interest in Mineral in Place</i> 201448020	611.02-04
Section 613A	Limitations on Percentage Depletion in the Case of Oil and Gas Wells	613A.00-00
	• Exemption for Independent Producers and Royalty Owners	613A.03-00
	• <i>General Rule</i> 201210003	613A.03-01
	• Limitations on Subsection (c)	613A.04-00
	• <i>Retailers Excluded</i> 201210003	613A.04-02
Section 614	Definition of Property	614.00-00
	• Election to Aggregate Separate Operating Mineral Interests in Case of Mines 201343005	614.02-00
	• Aggregating Non-Operating Mineral Interests 201405002	614.04-00
Section 617	Deduction and Recapture of Certain Mining Exploration Expenditures	617.00-00
	• Recapture on Reaching Producing Stage 201350033	617.03-00
Section 638	Continental Shelf Areas 201311024	638.00-00
Section 642	Special Rules for Credits and Deductions 201216045 201343002 201345033 201345034	642.00-00
	• Charitable Deduction 201202019 201225004 201343002	642.03-00
	• <i>Pursuant to Governing Instrument</i> 201438014	642.03-02
	• <i>Pooled Income Funds</i> 201450016	642.03-06
Section 643	Definitions Applicable to Subparts A, B, C, and D 201238004 201245007 201436043	643.00-00
	• Income Defined 201320009	643.02-00
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus 201223012 201238004 201436043	661.00-00
Section 662	Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus 201223012 201436043	662.00-00

Section 663	Special Rules Applicable to Sections 661 and 662	663.00-00
	• 65-Day Rule 201245008	663.04-00
Section 664	Charitable Remainder Trusts	664.00-00
	201249002 201332011 201332012 201340012 201420010 201426006 201442067	
	• Definitions 201340012	664.03-00
	• <i>Charitable Remainder Annuity Trust</i> 201333006	664.03-01
	• <i>Charitable Remainder Unitrust</i> 201340012	664.03-02
	• Valuation 201325018 201325019 201325020 201325021	664.04-00
Section 671	Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners	671.00-00
	201244004 201245006 201310002 201310003 201310004 201310005 201310006 201343021 201349001 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201440008 201440009 201440010 201440011 201440012	
	• Persons Treated as Grantors 201226019 201326011 201430003 201430004 201430005 201430006 201430007	671.02-00
Section 674	Power to Control Beneficial Enjoyment	674.00-00
	• Power Exercisable Only by Will 201326011	674.01-00
Section 675	Administrative Powers	675.00-00
	201235006	
	• General Powers of Administration 201216034	675.04-00
Section 677	Income for Benefit of Grantor	677.00-00
	201326011	
Section 691	Recipients of Income in Respect of Decedents	691.00-00
	201330011 201330011 201338028 201430022 201444024	
	• Includibility of Item as Income in Respect of Decedent Generally 201438014	691.01-00
Section 702	Income and Credits of Partner	702.00-00
	• Partner's Income v. Partnership Income 201421016	702.05-00
Section 704	Partner's Distributive Share	704.00-00
	201241005	
	• Partnership Agreement	704.01-00
	• <i>Section 704(c) Considerations</i> 201216019 201421001	704.01-04
Section 705	Determination of Basis of Partner's Interest	705.00-00
	201421016	

Section 706	Taxable Years of Partner and Partnership 201319021	706.00-00
Section 707	Transactions Between Partner and Partnership	707.00-00
	• Not in Capacity as Partner 201324013	707.01-00
	• Sales or Exchanges With Respect to Controlled Partnership	707.02-00
	• <i>Losses Disallowed</i> 201343021	707.02-01
Section 708	Continuation of Partnership 201315026	708.00-00
	• Termination 201244004 201326007	708.01-00
Section 721	Nonrecognition of Gain or Loss on Contributions 201308019 201326014 201308019 201422004	721.00-00
Section 731	Extent of Recognition of Gain or Loss on Distribution 201314004 201421001 201421016	731.00-00
Section 754	Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201314013 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201443011	754.00-00
	• Timeliness of Election 201201007 201201014 201251004 201314013 201341002 201410014 201410019 201410020 201410021 201410022 201410023 201410025 201410026 201426012 201440003 201442003 201443011 201444016 201444017 201448002	754.02-00
Section 761	Terms Defined	761.00-00
	• Partnership 201235015 201323015 201329003	761.01-00
	• <i>Organizations Treated as a Partnership</i> 201329003	761.01-01
	• Partner 201411035	761.02-00
Section 806	Small Life Insurance Company Deduction 201412001	806.00-00
Section 807	Rules for Certain Reserves 201312031	807.00-00
	• Method of Computing Reserves for Purposes of Computing Income 201312031	807.03-00
	• <i>Prevailing Commissioners' Standard Tables</i> 201230009	807.03-04
Section 817	Treatment of Variable Contracts 201235001 201240018 201309011 201323001 201323002 201323003 201323004 201338004 201338005 201341033 201410012 201417007 201436005 201502003	817.00-00
Section 831	Tax On Insurance Companies Other Than Life Insurance Companies 201225013 201229008 201314020 201317002 201323009 201428006 201438022 201440015 201451012	831.00-00
	• Alternative Tax Small Companies 201433012	831.02-00

	• Whether Company Qualifies as Insurance Company 201219009 201219010 201219011 201224018 201351006 201419007	831.03-00
Section 832	Insurance Company Taxable Income 201232030 201235011 201250022 201328027 201428006 201429007 201438022	832.00-00
	• Premiums Earned 201235011	832.05-00
	• Losses Incurred 201429007	832.06-00
	• <i>Unpaid Losses</i> 201435011 201437011	832.06-02
	• Interinsurers or Reciprocal Underwriters 201322008	832.15-00
Section 833	Treatment of Blue Cross Blue Shield Organizations 201416002	833.00-00
	• Organizations Subject to Sec. 833	833.03-00
	• <i>Material Change in Operations Existing Blue Cross or Blue Shield Organizations</i> 201432013	833.03-03
Section 846	Discounted Unpaid Losses Defined	846.00-00
	• Determination of Undiscounted Unpaid Losses 201435011	846.01-00
Section 848	Capitalization of Policy Acquisition Expenses	848.00-00
	• Net Premiums	848.05-00
	• <i>Special Rules for Reinsurance</i> 201501011	848.05-03
	• Classification of Contracts	848.06-00
	• <i>Treatment of Reinsurance Contract</i> 201501011	848.06-06
Section 851	Definition of Regulated Investment Company 201325002	851.00-00
	• Gross Income Requirement 201206015 201319003 201406007 201425009	851.02-00
Section 852	Taxation of Regulated Investment Companies and Their Shareholders 201340016	852.00-00
Section 855	Dividends Paid by Regulated Investment Company After Close of Taxable Year	855.00-00
	• General Rule 201244003	855.01-00
Section 856	Definition of Real Estate Investment Trust 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 201341032 201407011 201418037 201423011 201424020 201427001 201428004 201428005 201429017 201429024 201431018 201431020 201432014 201433011 201441014 201443017 201444022 201450005 201450017	856.00-00
	• Income Requirements 201225008 201225009 201246013 201407011 201418022 201428002 201433005	856.01-00

	• Investment Requirements 201236006 201315007 201406009 201428002 201450017	856.02-00
	• Other Requirements 201225008 201225009	856.03-00
	• Rents From Real Property 201206001 201225008 201225009 201250003 201250008 201301007 201320001 201320002 201334033 201341015 201450017	856.04-00
	• Treatment of Wholly Owned Subsidiaries 201210021 201214002 201232011 201311009 201345021 201424016 201426017 201432011 201433001 201452013	856.07-00
Section 857	Taxation of Real Estate Investment Trusts and Their Beneficiaries 201315004 201340004 201346005	857.00-00
Section 858	Dividends Paid by Real Estate Investment Trust After Close of Taxable Year 201244009	858.00-00
Section 860	Deduction for Deficiency Dividends	860.00-00
	• Adjustments 201239006	860.03-00
Section 860C	Taxation of Residual Interest	860C.00-00
	• Taxable Income or Net Loss 201306021	860C.02-00
Section 861	Income From Sources Within the U.S.	861.00-00
	• Interest 201205007 201447030	861.02-00
	• Compensation for Labor or Services 201438027	861.04-00
	• Allocation and Apportionment of Deductions (In General) 201446018	861.08-00
	• <i>Net Operating Losses</i> 201228013	861.08-12
	• Allocation and Apportionment of Interest Expense (In General) 201320017 201335008 201423001	861.09-00
	• <i>Apportionment Rules -- Corporations</i> 201423001	861.09-05
	• <i>Asset Method of Apportionment</i> 201210019 201210020 201223001 201320017 201335008	861.09-06
	• <i>Fair Market Value Method</i> 201320017 201335008 201423001	861.09-07
	• Characterization Rules and Adjustments for Certain Assets (In General) 201336018	861.12-00
	• <i>Miscellaneous</i> 201336018	861.12-04
Section 863	Items Not Specified in Sections 861 or 862	863.00-00
	• Partly From Sources Within and Partly From Sources Without U.S.	863.02-00
	• <i>Transportation</i> 201311024	863.02-04

Section 864	Definitions	864.00-00
	• U.S. Trade or Business 201501013	864.01-00
	• <i>Trade or Business Conducted Through Partnership</i> 201501013	864.01-02
	• <i>Trading in Securities</i> 201501013	864.01-04
	• Effectively Connected Income 201325012	864.02-00
	• <i>U.S. Source Interest, Dividends, etc.</i> 201325012	864.02-01
	• Rules for Allocating Interest, etc. (See Also 861.08 through 861.14) 201210019 201210020 201341017	864.04-00
Section 871	Tax on Nonresident Alien Individuals	871.00-00
	• Tax on Nonresident Aliens	871.02-00
	• <i>Exemption from Tax on Certain Interest and Dividends</i> 201223006	871.02-13
	• Repeal of Tax on Interest of Non-resident Alien Individuals Received From Certain Portfolio Debt Investments	871.04-00
	• <i>Statement That Beneficial Owner Is Not a U.S. Person</i> 201434021	871.04-04
Section 884	Branch Tax	884.00-00
	• Rules for Termination, Liquidation, Reorganization or Incorporation 201443003 201443003	884.08-00
	• <i>Complete Termination of a U. S. Business</i> 201405012	884.08-10
	• <i>Reorganization of a Foreign Corporation</i> 201443003 201443003	884.08-30
Section 887	Imposition of Tax On Gross Transportation Income Of Nonresident Aliens and Foreign Corporations 201212012	887.00-00
Section 894	Income Affected by Treaty	894.00-00
	• Teachers, Students, and Trainees 201251015	894.10-00
	• Pensions 201412016	894.11-00
Section 897	Disposition of Investment in United States Real Property 201321007	897.00-00
	• Distributions of U.S. Real Property Interest By Foreign Corporation 201321007	897.05-00
Section 901	Taxes of Foreign Countries and of Possessions of U.S. 201423022	901.00-00
	• Amount Allowed 201349015	901.02-00
	• Denial of Credit with Respect to Certain Abusive Transactions 201312045	901.11-00

Section 902	Deemed Paid Credit Where Domestic Corporation Owns 10 Percent or More of Voting Stock of Foreign Corporation (See Also 960.00-00 et. seq.)	902.00-00
	• Computation of Credit	902.01-00
	• <i>Post-1986 Undistributed Earnings</i> 201441015 201444039	902.01-01
	• <i>Post-1986 Foreign Income Taxes</i> 201441015 201444039	902.01-02
Section 904	Limitation on Credit	904.00-00
	• Carryback and Carryover 201438027	904.02-00
	• Recapture of Overall Foreign Loss 201240017 201249012	904.05-00
	• <i>Overall Foreign Loss Accounts</i> 201452002	904.05-04
Section 905	Applicable Rules 201429026	905.00-00
	• Adjustments on Payment of Accrued Taxes	905.03-00
	• <i>Pooling Adjustments</i> 201441015 201444039	905.03-02
	• <i>Redetermination of U.S. Liability</i> 201444039	905.03-03
Section 911	Citizens or Residents of the United States Living Abroad 201313023	911.00-00
	• Election	911.11-00
	• <i>Reelection</i> 201231006 201308023 201308023 201344007 201347016 201429015 201433002 201444023	911.11-03
Section 951	Amounts Included in Gross Income of U.S. Shareholders (Included v. Not Included) 201436047	951.00-00
Section 952	Subpart F Income Defined 201240019	952.00-00
Section 953	Insurance Income 201407010	953.00-00
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 201303005 201351010 201451012	953.06-00
Section 954	Foreign Base Company Income 201235007	954.00-00
	• Foreign Personal Holding Company Income 201201016 201228020 201407010	954.02-00
	• <i>Sale or Exchange of Property</i> 201201016	954.02-05
	• <i>Commodities Transactions</i> 201330006 201330006	954.02-06
	• <i>Nonfunctional Currency Transactions</i> 201226011 201241002	954.02-07

	• Foreign Base Company Sales Income 201206003 201325005 201332007 201340010	954.03-00
Section 956	Investment of Earnings in U.S. Property 201420017 201436047 201446020	956.00-00
	• Pledges and Guarantees 201203010 201436047	956.05-00
Section 982	Admissibility of Documentation Maintained in Foreign Countries 201333013	982.00-00
Section 987	Branch Transactions	987.00-00
	• Remittances (Definition) 201321007	987.03-00
Section 992	Requirements of a Domestic International Sales Corporation 201433003	992.00-00
	• Definition of DISC	992.01-00
	• <i>Capitalization</i> 201444018	992.01-03
	• Election 201216006 201221003 201224025 201237006 201242001 201304001 201305002 201310018 201327001 201327004 201327005 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	992.02-00
Section 1001	Determination of Amount of and Recognition of Gain or Loss 201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012 201238004 201243004 201243006 201245007 201308016 201319018 201320009 201326014 201308016 201334006 201342001 201418007 201418017 201418031 201418032 201419001 201419011 201436043 201443004 201443004	1001.00-00
	• Amount Realized 201221004	1001.02-00
	• <i>Property Differing Materially</i> 201443004 201443004	1001.02-07
Section 1011	Adjusted Basis for Determining Gain or Loss 201418007	1011.00-00
Section 1014	Basis of Property Acquired From a Decedent 201245006	1014.00-00
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust 201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003 201418007 201419001 201426016 201436043	1015.00-00
Section 1031	Exchange of Property Held for Productive Use or Investment 201234018 201242003 201302009 201313024 201411036 201416006	1031.00-00
	• Like Kind Property 201216007 201238027	1031.02-00
	• Deferred Exchanges 201238027 201242003 201252018 201308020 201308020 201332010 201416006 201437012	1031.05-00
	• Multi-Party Exchanges 201252018 201332010	1031.06-00

	• Exchanges Not Solely In Kind 201325011	1031.07-00
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition) 201249011 201250021 201324009	1032.00-00
Section 1033	Involuntary Conversion 201333010 201333011	1033.00-00
	• Definition of Involuntary Conversion Events 201252010	1033.02-00
	• Special Rule for Outdoor Advertising Displays 201450004	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	1041.00-00
Section 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooper- atives	1042.00-00
	• Nonrecognition of Gain 201435014	1042.01-00
Section 1060	Special Allocation Rules for Certain Asset Acquisitions 201501011	1060.00-00
Section 1092	Straddles	1092.00-00
	• Special Rule for Identified Straddles 201241005	1092.02-00
	• Mixed Straddles	1092.05-00
	• <i>Mixed Straddle Account</i> 201327007	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	1202.00-00
Section 1221	Capital Asset v. Not a Capital Asset 201203003 201208038 201209014	1221.00-00
Section 1223	Holding Period of Capital Assets 201204001 201204002 201204003 201204004 201204005 201216010 201418007 201436043 201443004	1223.00-00
Section 1234	Option to Buy or Sell	1234.00-00
	• Gain or Loss of Purchaser 201214021	1234.01-00

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	1250.00-00
	• Section 1250 Property 201243003	1250.01-00
	• Exceptions and Limitations	1250.04-00
	• <i>Gifts</i> 201318003	1250.04-01
Section 1253	Transfers of Franchises, Trademarks, and Trade Names 201322020	1253.00-00
Section 1256	Section 1256 Contracts Marked to Market	1256.00-00
	• Definitions	1256.07-00
	• <i>Qualified Board or Exchange</i> 201322033	1256.07-05
Section 1258	Recharacterization of Gain from Certain Transactions 201501012	1258.00-00
Section 1272	Current Inclusion in Income of Original Issue Discount	1272.00-00
	• OID Election 201435004	1272.05-00
Section 1286	Tax Treatment of Stripped Bonds 201229003 201502006 201502007	1286.00-00
Section 1295	Qualified Electing Fund	1295.00-00
	• Time For Making Election 201228021 201249014	1295.02-00
	• <i>Retroactive Elections</i> 201201013 201210017 201248009 201248010 201302010 201302011 201302019 201302020 201314026 201319006 201319007 201321010 201322017 201322018 201330019 201330020 201330021 201330019 201330020 201330021 201333004 201334007 201334034 201340008 201344008 201349002 201349010 201349011 201349012 201350011 201350012 201350013 201350014 201350015 201350016 201350017 201350018 201350019 201350020 201350021 201350022 201350023 201350024 201350025 201411001 201412006 201412010 201417009 201417010 201417011 201417012 201417013 201417014 201417015 201417016 201422002 201422003 201422019 201422021 201423002 201423004 201423008 201423015 201427002 201427003 201427004 201427005 201427006 201429002 201429002 201429003 201429004 201429011 201429021 201431021 201431022 201431023 201431024 201431025 201431026 201431027 201431028 201431029 201442004 201442005 201442006 201445006 201447022 201447024 201448004 201451020 201451021 201451022	1295.02-02
Section 1296	Passive Foreign Investment Company 201244003 201311014 201447003	1296.00-00
	• Characterization of Income	1296.02-00
	• <i>Application of Income Look-Through Rules</i> 201445005	1296.02-02
Section 1297	Special Rules 201322009	1297.00-00
Section 1301	Averaging of Farm Income	1301.00-00

	• Engaged in Farm Business 201435006	1301.01-00
Section 1311	Correction of Error 201208027 201313027	1311.00-00
Section 1313	Definitions	1313.00-00
	• Determination v. No Determination 201247001 201247011	1313.01-00
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 201224029 201328031	1341.00-00
Section 1361	Definitions	1361.00-00
	201203006 201216027 201232003 201233014 201237015 201238018 201238019 201238020 201238021 201238022 201238023 201238024 201243007 201243008 201301004 201302004 201302005 201302006 201310022 201314003 201322016 201322036 201325008 201341009 201414006 201419009 201426004 201436039 201442016 201447007 201450012	
	• Small Business Corporation v. Not a Small Business Corporation 201201006 201218005 201237014 201250018 201314003 201314008 201322036 201338039 201433014	1361.01-00
	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 201205002 201208013 201218005 201237014 201250013 201250018 201338039 201424021 201426001	1361.01-02
	• <i>Non-Resident Alien as Shareholder</i> 201312023	1361.01-03
	• <i>More than One Class of Stock</i> 201207002 201214001 201218004 201234001 201236003 201309003 201314014 201314031 201322036 201326012 201328025 201341014 201444020 201444021	1361.01-04
	• Certain Trusts Permitted as Shareholders 201216034 201224013 201226019 201232003 201238017 201419009	1361.03-00
	• <i>Grantor Trusts</i> 201216025 201216034 201252007	1361.03-01
	• <i>Qualified Subchapter S Trusts</i> 201203011 201225005 201232003 201232027 201233014 201235008 201238017 201301004 201302004 201302005 201302006 201313002 201322016 201327009 201330012 201330012 201341003 201341009 201347014 201414006 201419009 201436039 201447007	1361.03-02
	• <i>Electing Small Business Trusts</i> 201201006 201224013 201238017 201341003 201422006 201436006 201436007	1361.03-03
	• Qualified Subchapter S Subsidiary 201208011 201208022 201211009 201216015 201216027 201225006 201233003 201237015 201238019 201238020 201238021 201238022 201238023 201238024 201242006 201243007 201243008 201247007 201301003 201306009 201306020 201310022 201314003 201320011 201325008 201326014 201328019 201337004 201426004 201442016 201442041 201444033 201444034 201444035 201444036 201444037 201450012	1361.05-00

Section 1362

Election by Small Business Corporation

1362.00-00

201201006 201205002 201205006 201206009 201206011 201211002 201211004
201211005 201211006 201211007 201214010 201215004 201216027 201217006
201217009 201217013 201218008 201218009 201219014 201226001 201226013
201226017 201227003 201228003 201232005 201238006 201238014 201238015
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201322016 201322036 201324011 201328004 201328026 201328029 201330017
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201340002 201343016 201345018 201346004 201405007 201414010 201416004
201418008 201418044 201418045 201420002 201425003 201425008 201426011
201429001 201431006 201437009 201442038 201442047 201443006 201443006
201443014 201443014 201444007 201447009

• Eligible v. Ineligible

1362.01-00

201205002 201206009 201217009 201226017 201227003 201233001 201233004
201234011 201238006 201238007 201252001 201301008 201301011 201310019
201311017 201314030 201322036 201328004 201338012 201346004 201348001
201418044 201418045 201425008 201443006 201443006 201443014 201443014
201451016 201451019

• Election After Termination

1362.01-02

201206009 201217009 201312023 201320012

• Late Elections

1362.01-03

201201006 201202016 201203009 201203011 201204007 201207004 201208015
201208016 201208018 201208024 201210010 201210016 201210024 201210025
201213003 201213009 201213020 201214008 201214011 201214017 201215001
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201221007 201223008 201224004 201224026 201225001 201226001 201226016
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201228027 201228028 201230015 201230016 201233001 201233002 201233004
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201324001 201324007 201324012 201325001 201328001 201335006 201335009
201335011 201336003 201337002 201338006 201338008 201338012 201338015
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201447009 201501006 **201502004**

• Termination of Election

1362.02-00

201201006 201205002 201206009 201217009 201226013 201232023 201237001
201238017 201243009 201252001 201306004 201306005 201320008 201337001
201345021 201418008 201420002 201432006 201434010 201434011 201434012
201434013 201434014 201443014 201443014 201444007 201450014

• Ceases to be Small Business Corporation

1362.02-02

201206009 201217009 201252001 201324004 201330017 201330018 201330017
201330018 201426018 201432006 201443014 201443014 201444007

	• <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	
	• Inadvertent Terminations	1362.04-00
	201201005 201201006 201201009 201202002 201202003 201203002 201203007 201203008 201203011 201203012 201205002 201205006 201206009 201208013 201208023 201209005 201211002 201211004 201211005 201211006 201211007 201214001 201216025 201216032 201217006 201217008 201217009 201217010 201221006 201221008 201221009 201221010 201223007 201224007 201224013 201224014 201225003 201225005 201226013 201227003 201228009 201228010 201228018 201228024 201228025 201232004 201232007 201232009 201232026 201232027 201232029 201234002 201234007 201234008 201235008 201236003 201238007 201238008 201238014 201238015 201238017 201239001 201240012 201240014 201242009 201243009 201244002 201245001 201245002 201245014 201246002 201246008 201247008 201247012 201248001 201250013 201252001 201252007 201301003 201301011 201303009 201306009 201306015 201306016 201308008 201308009 201308022 201310008 201312016 201313002 201314006 201314012 201314014 201315003 201315012 201317004 201320006 201320008 201322006 201322016 201323012 201323013 201323014 201324011 201325003 201325006 201328004 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201329004 201330010 201330012 201308008 201308009 201308022 201330010 201330012 201333002 201334030 201334031 201338016 201338024 201340001 201341003 201341006 201341014 201341027 201343016 201345018 201345024 201346001 201347003 201347014 201348001 201348009 201350004 201350005 201351003 201351013 201351014 201351017 201404003 201405004 201405007 201407004 201409001 201412003 201414007 201414010 201414013 201416004 201418004 201418008 201418015 201418036 201418044 201418045 201420001 201420002 201420005 201420013 201421003 201421004 201421005 201422006 201423013 201424003 201424021 201425003 201426001 201426009 201426010 201426011 201426021 201427007 201427017 201429008 201430011 201432001 201432006 201434016 201434018 201436035 201436042 201437009 201438015 201440018 201441013 201442014 201442047 201444008 201444009 201444010 201444011 201444012 201445001 201445003 201445004 201448005 201450014 201451001 201451016 201451017 201451019 201452014 201501007	
Section 1366	Pass-Thru of Items to Shareholders 201327009 201333008 201429025	1366.00-00
Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owning, Shareholders 201237017 201421015 201440013	1367.00-00
Section 1368	Distributions 201207002 201216027 201328025 • Accumulated Adjustments Account 201421015 201440013 201446021	1368.00-00 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	1374.00-00
Section 1381	Organizations to Which Part Applies • Certain Other Cooperatives 201228014	1381.00-00 1381.02-00
Section 1382	Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002	1382.00-00

	• Patronage Dividends 201228035	1382.02-00	
	• Exceptions 201407003	1382.04-00	
Section 1388	Definitions; Special Rules 201234018	1388.00-00	
Section 1402	Definitions 201402004 201402004	1402.00-00	
	• Net Earnings From Self-Employment	1402.01-00	
	• <i>Limited Partners</i> 201436049	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	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 1501	Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) 201213012 201306007	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 201341018 201342004 201402001 201402001 201414009 201418033 201418043	1502.00-00	
	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00	
	• Intercompany Transactions 201208034 201243013 201312027 201336018 201339001 201402001 201402001 201411007	1502.13-00	
	• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022	1502.13-01	
	• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
	• Limitation on Built-in Losses 201232011	1502.15-00	
	• Excess Losses 201350007 201441010	1502.19-00	

• Consolidated Net Operating Loss Deduction	1502.21-00
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 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	
• Investment Adjustment	1502.32-00
201213013 201214012 201339001 201411007 201430002	
• Earnings and Profits	1502.33-00
201411007	
• Accumulated Earnings Tax on Separate Basis	1502.47-00
201316008	
• Life and Non-Life	1502.50-00
201210015 201213012	
• 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	
• <i>When Group Remains in Existence</i>	1502.75-10
201228002 201314028 201350007 201424010	
• <i>Common Parent No Longer in Existence</i>	1502.75-11
201250017 201326006	
• Taxable Year of Members of Group	1502.76-00
201414015	
• <i>Income Allocation</i>	1502.76-01
201235003	
• Separate Return Years	1502.79-00
201251003 201324004	
• 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 201402001	
• Stock Transactions	1502.94-00
201208034	
• Application of Section 382 with Respect to a Consolidated Group	1502.98-00
201414009	

	• <i>Apportionment</i> 201207003 201414009	1502.98-05
	• <i>Limitation on Use of Credits and Net Capital Losses</i> 201435012	1502.98-08
	• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	1502.99-00
Section 1504	Definitions 201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009	1504.00-00
	• <i>Affiliated Group v. Not an Affiliated Group</i> 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005	1504.01-00
	• <i>Includible Corporation v. Not an Includible Corporation</i> 201213012 201214020 201251003 201429007 201433013	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 201405009	1563.00-00
Section 2001	Imposition and Rate of Tax 201205001 201208005 201243006 201418017 201418031 201418032	2001.00-00
Section 2010	Unified Credit Against Estate Tax 201410013 201418009 201421002	2010.00-00
Section 2032	Alternate Valuation 201216013 201216037 201236002 201431017 201441001 201451025	2032.00-00
Section 2032A	Valuation of Farm Real Property 201224019 201230023 201418011	2032A.00-00
Section 2033	Property in Which Decedent Had an Interest 201238004 201330033 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003	2033.00-00
	• <i>Interest v. No Interest at Time of Death</i> 201323007	2033.01-00
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death 201223012 201238004	2035.00-00
	• <i>Inclusion of Certain Property in Gross Estate</i> 201323007 201342001	2035.01-00
	• <i>Coordination with Other Code Sections</i> 201327010	2035.06-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 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 201443004	2036.00-00

	• 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) 201323007 201342001 201345004 201345026 201345027 201345028 201418007 201432005 201433006 201434004 201434005 201436003	2037.00-00
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate) 201218003 201223012 201233008 201235006 201322025 201330033 201330033 201345004 201345026 201345027 201345028 201417001 201417002 201429009 201432005 201433006 201434004 201434005 201436003 201442042 201442043 201442044 201442045 201442046 201443004 201443004	2038.00-00
	• Power to Alter or Amend 201342001	2038.01-00
	• <i>Power to Change Beneficiaries or Their Shares</i> 201323007	2038.01-01
Section 2040	Joint Interests (Included v. Not Included in Gross Estate) 201216005	2040.00-00
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate) 201209003 201210008 201214022 201218003 201229005 201231007 201243001 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	2041.00-00
	• Post-1942 Powers 201427008 201427010 201427011 201427012 201427013 201427014 201427015	2041.02-00
	• General Power v. Not a General Power 201207001 201208003 201208004 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	2041.03-00
	• Exercise of Powers 201425007	2041.05-00
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate) 201235006 201328030	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 2053	Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible) 201206005	2053.00-00
Section 2055	Transfers for Public, Charitable, and Religious Uses (Deductible v. Not Deductible) 201216045 201236022 201316004 201450003	2055.00-00
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Reformations of Nonqualifying Interests</i> 201333006	2055.12-10

Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)	2056.00-00
	201243004 201338003 201431004 201431019 201447008	
	• Terminable Interests	2056.01-00
	201450002	
	• Qualified Terminable Interest Property	2056.07-00
	201303003 201410011 201426016 201447008	
	• <i>Effective Election</i>	2056.07-01
	201345006	
	• <i>Partial Election</i>	2056.07-02
	201447008	
	• <i>Qualifying Interest</i>	2056.07-03
	201410011	
	• Passed From Decedent v. Not Passed From Decedent	2056.13-00
	201410011 201416007	
Section 2056A	Qualified Domestic Trusts (Deductible v. Not Deductible)	2056A.00-00
	201243012 201406003 201429012	
Section 2203	Definition of Executor	2203.00-00
	201405016	
Section 2207A	Right of Recovery in the Case of Certain Marital Deduction Property	2207A.00-00
	201243004 201303003 201426016	
Section 2501	Imposition of Gift Tax (Imposed v. Not Imposed)	2501.00-00
	201216010 201218003 201223012 201233008 201243001 201245007 201310002	
	201310003 201310004 201310005 201310006 201320009 201322025 201410001	
	201410002 201410003 201410004 201410005 201410006 201410007 201410008	
	201410009 201410010 201412015 201417001 201417002 201418007 201419001	
	201422005 201426014 201430003 201430004 201430005 201430006 201430007	
	201432029 201435007 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 201438010	
	201438011 201438012 201438013 201438016 201440008 201440009 201440010	
	201440011 201440012 201442042 201442043 201442044 201442045 201442046	
	201443004 201443004 201451005	
	• 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	
	• 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 2511	Transfers in General (Gift v. Not a Gift)	2511.00-00
	201206005 201243004 201244014 201334001 201422005 201440007	
	• Gifts Indirectly Made	2511.04-00
	201208026 201442053	
	• Gift of Remainder	2511.11-00
	201407009 201440007	

	• Transferor Defined	2652.01-00
	201210008 201320005 201352001 201352002 201352003 201447008	
	• <i>Special Election for QTIP</i>	2652.01-02
	201217011 201232019 201242002 201246020 201316011 201320005 201322031 201447008 201447014	
Section 2653	Taxation of Multiple Skips	2653.00-00
	201352001 201352002 201352003	
Section 2654	Special Rules	2654.00-00
	201243004 201246020 201322031 201447008 201447014	
Section 2663	Regulations	2663.00-00
	201311004	
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>	2701.01-01
	201442053	
	• Other Definitions and Rules	2701.11-00
	• <i>Certain Changes Treated as Transfers</i>	2701.11-05
	201442053	
Section 2702	Special Valuation Rules for Transfers in Trust	2702.00-00
	201243004 201303003 201426016 201434007 201434008 201434009 201435007 201435008 201435009 201435010	
Section 2703	Certain Rights and Restrictions Disregarded	2703.00-00
	• General Rule	2703.01-00
	• <i>Right to Sell or Use Restrictions</i>	2703.01-02
	201313001	
Section 3101	Rate and Measure of Employee Tax	3101.00-00
	201202028 201311002	
Section 3111	Liability and Payment of Employer Tax	3111.00-00
	201418053	
Section 3121	Definitions	3121.00-00
	201214023 201251016 201302031 201411020	
	• Wages	3121.01-00
	201201003 201216038 201311022 201414019	
	• <i>Non-Business Wages</i>	3121.01-09
	201201003	
	• <i>Supplemental Unemployment Benefit Plans</i>	3121.01-11
	201201003	
	• Employment	3121.02-00
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i>	3121.02-05
	201308010 201308010	
	• <i>Mandatory Coverage of State, etc., Employees</i>	3121.02-07
	201308010 201308010	
	• <i>Services of Ministers or Members of an Order</i>	3121.02-08
	201340015	
	• Employees	3121.04-00

	• <i>Common Law Tests</i> 201214026	3121.04-01
	• Treatment of Certain Deferred Compensation and Salary Reduction Arrangements	3121.16-00
	• <i>Nonqualified Deferred Compensation Plans</i> 201310034 201414018	3121.16-02
Section 3401	Definitions 201347020 201415011	3401.00-00
	• Wages Subject to Withholding 201205008 201319015 201414019	3401.01-00
Section 3402	Income Tax Collected at Source 201340015	3402.00-00
Section 3406	Backup Withholding 201246028 201248022 201447025	3406.00-00
	• Requirement to Deduct and Withhold 201246028 201248022	3406.01-00
	• <i>Notification of Incorrect TIN</i> 201246028 201248022	3406.01-01
	• Withholding Applied to New Accounts and Instruments	3406.04-00
	• <i>Broker Notifies Payor</i> 201308024 201308024	3406.04-03
Section 3504	Acts to be Performed by Agents 201438021	3504.00-00
Section 4051	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable) 201245018 201306019 201403014 201403014 201414016 201447001	4051.00-00
Section 4052	Definition and Special Rules 201306019 201403014 201403014	4052.00-00
Section 4053	Exemptions 201414016	4053.00-00
Section 4101	Registration and Bond for Petroleum Products 201322040	4101.00-00
Section 4161	Sporting Goods Taxes	4161.00-00
	• Bows and Arrows	4161.02-00
	• <i>Parts and Accessories</i> 201348010	4161.02-01
Section 4216	Definition of Price	4216.00-00
	• Computation of Tax on Leases and Installment Sales 201443016 201443016	4216.06-00
Section 4217	Leases 201443016 201443016	4217.00-00
	• Lease Considered as a Sale 201443016 201443016	4217.01-00
	• Limitation on Tax 201443016 201443016	4217.02-00
Section 4251	Communications Tax (Taxable v. Not Taxable) 201312044 201412014	4251.00-00

Section 4261	Transportation of Persons by Air (Taxable v. Nontaxable) 201210026 201233015 201245019 201252016	4261.00-00
	• Amounts Paid 201226015	4261.01-00
	• Exemption for Certain Helicopter Uses 201351005	4261.05-00
Section 4281	Small Aircraft on Nonestablished Lines (Taxable v. Nontaxable) 201233015	4281.00-00
Section 4401	Wagering Tax (Taxable v. Not Taxable) 201242011 201251012	4401.00-00
Section 4411	Occupational Tax (Taxable v. Not Taxable) 201242011	4411.00-00
Section 4611	Imposition and Rate of Tax on Petroleum 201211010	4611.00-00
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable) 201230026 201321024 201417020 201417021 201435016	4940.00-00
	• Computation of Net Investment Income 201418060	4940.02-00
	• <i>Gross Investment Income--Items Included</i> 201441018 201448026	4940.02-01
	• Exempt Operating Foundations 201306023	4940.03-00
Section 4941	Excise Taxes on Acts of Self-Dealing 201216045 201221031 201230026 201231014 201231015 201243015 201301015 201316021 201317018 201321027 201321034 201325018 201325019 201325020 201325021 201345033 201345034 201347024 201407021 201407023 201417021 201417022 201421023 201421024 201423032 201423033 201426006 201427019 201432025 201433021 201433022 201433023 201433024 201435016 201435017 201441018 201441020 201446024	4941.00-00
	• Definition of Self-Dealing 201206019 201221031 201301015 201311034 201321024 201346011 201418060 201432025 201436051 201445017 201447043 201448023 201448024 201448025 201448026 201448027 201448028 201448031	4941.04-00
Section 4942	Taxes on Failure to Distribute Income 201216045 201230026 201243015 201315031 201335020 201336019 201415010 201417020 201417021 201417022	4942.00-00
	• Definitions of Principal Terms 201243015 201335019	4942.03-00
	• <i>Distributable Amount</i> 201231016 201418060	4942.03-02
	• <i>Minimum Investment Return</i> 201323029 201415010 201419017	4942.03-03
	• <i>Qualifying Distribution</i> 201335020 201436051 201437014 201437015 201442061 201448026	4942.03-05
	• <i>Contributions to "Pass-Through" Organizations</i> 201231016	4942.03-06
	• <i>Set-Asides</i> 201210040 201233019 201237023 201302044 201307010 201307011 201307012 201449003 201452021 201501016	4942.03-07

	• Other Definitions 201335019	4942.04-00
Section 4943	Excise Taxes on Excess Business Holdings 201216045 201228039 201232038 201236032 201303021 201329026 201329027 201335014 201407021 201407023 201414031 201422027 201430017 201433021 201433022 201433023 201433024 201441021 201441022	4943.00-00
	• Initial 5% Tax on Excess Holdings 201229011 201333020	4943.01-00
	• Definition of Excess Business Holdings 201323029 201420023 201447043	4943.03-00
	• <i>Receipts Under Other Wills and Trusts</i> 201441018	4943.03-04
	• Other Definitions and Rules 201311035 201328034	4943.04-00
	• <i>Business Enterprise</i> 201422027 201430017 201435017	4943.04-03
Section 4944	Excise Tax on "Jeopardizing" Investments 201216045 201230026 201231014 201231015 201415010 201417020 201417021 201427019 201430017	4944.00-00
	• Initial 5% Tax on Investments 201329028 201333020	4944.01-00
	• Exception for Program-Related Investments 201442061	4944.03-00
	• Definitions 201335019 201418060 201447043	4944.05-00
Section 4945	Excise Taxes on Taxable Expenditures 201216045 201230026 201231014 201231015 201243015 201305014 201345033 201345034 201351027 201404015 201417020 201417021 201417022 201419017 201427019 201435016 201445018	4945.00-00
	• Definition of Taxable Expenditure 201418060 201436051 201448026	4945.04-00
	• <i>Influencing The Outcome of Elections</i> 201307013	4945.04-03

	• <i>Grants to Individuals</i>	4945.04-04
	201202030 201202031 201202032 201202033 201202034 201202035 201202036 201202037 201203026 201203027 201203028 201203029 201204014 201204015 201205016 201205017 201205018 201205019 201207010 201207011 201207012 201208037 201210038 201210039 201211027 201211028 201211029 201214032 201214033 201216041 201216042 201216043 201216044 201217023 201217024 201217027 201219033 201219034 201223022 201224038 201224039 201226030 201226031 201226032 201226033 201227005 201228038 201232037 201233020 201235025 201236031 201239014 201240024 201241013 201242013 201245028 201249017 201250026 201251020 201251021 201252019 201302042 201304009 201304010 201306024 201306025 201308031 201310042 201310044 201315032 201315033 201316022 201316023 201317019 201318008 201319032 201319033 201321029 201321030 201321031 201322047 201322048 201324019 201330044 201330045 201308031 201330044 201330045 201335021 201335022 201340018 201340019 201343027 201345035 201348016 201404014 201409011 201410036 201411043 201411044 201414030 201415012 201418062 201420022 201421026 201421027 201422026 201423034 201424026 201425017 201425018 201426027 201426030 201427020 201427021 201427022 201428010 201429030 201430015 201430016 201431033 201432023 201432024 201433025 201433026 201436052 201436053 201437016 201437017 201437018 201437019 201437020 201438031 201441023 201441024 201441025 201441026 201441027 201442059 201442060 201442062 201442063 201443022 201443023 201443023 201443024 201443024 201443025 201443025 201443026 201443026 201443027 201443027 201443028 201443028 201443029 201444041 201444042 201445019 201445020 201445021 201445022 201445023 201445024 201445025 201445026 201446023 201446027 201447044 201447045 201447046 201447047 201447048 201448029 201448030 201449004 201449006 201449007 201450024 201450025 201450026 201450027 201450030 201450031 201450032 201450033 201451047 201451048 201451049 201451050 201451051 201451052 201451053 201451054 201451055 201451056 201451057 201451058 201451059 201451060 201451061 201501017 201501018 201501019 201501020 201501021 201501022 201501023 201501024 201502018 201502019	
	• <i>Grants to Organizations</i>	4945.04-05
	201243015 201335019	
Section 4946	Definitions and Special Rules	4946.00-00
	201303021 201435016	
	• Disqualified Person	4946.01-00
	201301015 201432025	
	• Members of Family	4946.04-00
	201432025	
Section 4947	Treatment of Certain Nonexempt Trusts as Charitable Foundations	4947.00-00
	201332011 201332012	
Section 4958	Excess Benefit Transaction	4958.00-00
	201336020	
Section 4962	Abatement of Private Foundation First Tier Taxes In Certain Cases	4962.00-00
	201423035	
Section 4971	Taxes on Failure to Meet Minimum Funding Standards	4971.00-00
	• Initial Tax	4971.01-00
	201419024	
	• Additional Tax	4971.02-00
	201228048 201415016	
Section 4972	Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)	4972.00-00

	• Excess Contributions 201440027	4972.02-00
Section 4973	Tax on Excess Contributions to Individual Retirement Accounts, Certain 403(b) Contracts and Certain Individual Retirement Annuities 201432029	4973.00-00
	• Excess Contributions 201430021	4973.02-00
Section 4974	Excise Tax on Certain Accumulations in Qualified Retirement Plans 201432029	4974.00-00
	• Waiver of Tax in Certain Cases 201437025 201437034	4974.01-00
Section 4975	Tax on Prohibited Transactions 201212013 201419025	4975.00-00
	• Statutory Exemptions	4975.04-00
	• <i>ESOP Loans</i> 201419018 201425019	4975.04-02
	• Definitions	4975.05-00
	• <i>Amount Involved</i> 201425019	4975.05-05
	• <i>Correction</i> 201425019	4975.05-07
	• Calculation of Tax	4975.06-00
	• <i>Continuing Transaction (Loan/Lease)</i> 201312035	4975.06-01
	• Statute of Limitations 201312035	4975.08-00
Section 4976	Taxes with Respect to Funded Welfare Benefit Plans 201424004 201442064 201442065 201451044	4976.00-00
	• Disqualified Benefits 201232022 201424004 201442064 201442065	4976.01-00
Section 4980	Tax on Reversion of Qualified Plan Assets to Employer 201424032 201430025	4980.00-00
Section 4980A	Tax on Excess Distributions from Qualified Retirement Plans 201221059	4980A.00-00
Section 4980B	Failure to Satisfy Continuation Coverage Requirements of Group Health Plans (See Also 162.33-00 et. seq.) 201212011	4980B.00-00
Section 4982	Excise Tax on Undistributed Income of Regulated Investment Companies 201305004	4982.00-00
	• Definitions and Special Rules 201305004	4982.05-00
	• <i>Capital Gain Net Income</i> 201305004	4982.05-01
	• Election to Use Taxable Year 201202006 201412008	4982.06-00
Section 5000	Certain Group Health Plans 201447035	5000.00-00

Section 6001	Notice or Regulations Requiring Records, Statements, and Special Returns (Sufficient v. Insufficient Records) (See 7602.00-00)	6001.00-00
	• Automatic Data Processing Systems 201210028	6001.03-00
Section 6011	General Requirement of Return, Statement, or List	6011.00-00
	• Employer Requirements 201438021	6011.04-00
	• Form of Return	6011.06-00
	• <i>Magnetic Media</i> 201407013	6011.06-01
Section 6012	Persons Required to Make Returns of Income (Required v. Not Required)	6012.00-00
	201432022	
	• Individuals 201211015	6012.01-00
Section 6013	Joint Returns of Income Tax by Husband and Wife	6013.00-00
	201325013 201411017	
	• Signatures on Return	6013.01-00
	• <i>Agent or Guardian</i> 201211015	6013.01-01
	• Marital Status	6013.03-00
	• <i>Nonresident Alien</i> 201329016	6013.03-04
Section 6020	Returns Prepared for or Executed by Secretary	6020.00-00
	201238028	
Section 6033	Returns by Exempt Organizations (Section 501 Organizations)	6033.00-00
	201217025	
	• Exempt v. Non Exempt From Filing 201204016 201217025	6033.01-00
Section 6034A	Information to Beneficiaries of Estates and Trusts	6034A.00-00
	201207006	
Section 6039F	Notice of Large Gifts Received from Foreign Persons	6039F.00-00
	201402010 201402010	
Section 6041	Information at Source	6041.00-00
	201201001 201219013 201221002 201252005 201307005 201310043 201311006 201348006 201349013 201426002 201431002 201444001 201447025	
	• Exceptions 201327002 201349013	6041.06-00
	• Bingo, Keno, and Slot Machine Winnings 201246028 201248022 201433015	6041.10-00
Section 6041A	Returns Regarding Payments of Remuneration for Services and Direct Sales	6041A.00-00
	• Exceptions 201349013	6041A.05-00
Section 6045	Returns of Brokers	6045.00-00
	• Real Estate Transactions 201313028	6045.03-00

Section 6048	Returns as to Certain Foreign Trusts 201208028 201402006 201402006	6048.00-00
Section 6049	Returns Regarding Payments of Interest 201221018 201310043 201426002	6049.00-00
Section 6050P	Returns Relating to Cancellation of Indebtedness by Certain Financial Entities 201217001 201240001 201301013	6050P.00-00
Section 6051	Receipts for Employees 201312030	6051.00-00
Section 6061	Signing of Returns and Other Documents 201210031 201214027 201302035 201316018	6061.00-00
Section 6062	Signing of Corporation Returns 201411024	6062.00-00
Section 6063	Signing of Partnership Returns 201425011	6063.00-00
Section 6081	Extension of Time for Filing Returns 201202005 201409005	6081.00-00
Section 6103	Confidentiality and Disclosure of Returns and Return Information 201237018 201239009 201310041 201312046 201411023	6103.00-00
	• General Rule 201218013 201443017 201443018	6103.01-00
	• Definitions 201319013	6103.02-00
	• Disclosure Pursuant to Taxpayer's Consent 201214024 201235012 201312037 201502011	6103.03-00
	• Disclosure to Persons Having Material Interest 201302033	6103.05-00
	• Disclosure to Departments of Treasury or Justice Employees for Tax Administration Purposes 201216036	6103.08-00
	• Disclosure for Tax Administration Purpose 201250020	6103.11-00
	• Disclosure for Certain Tax Administration Services 201219020	6103.14-00
Section 6109	Identifying Numbers	6109.00-00
	• Requirement to Obtain 201409008	6109.04-00
Section 6110	Public Inspection of Written Determinations 201321020	6110.00-00
	• Limitation on Inspection 201443018 201443019	6110.02-00
Section 6166	Extension of Time to Pay Estate Tax 201226027 201304006 201343004 201403012 201403012	6166.00-00
	• Election - Time and Manner 201302037	6166.01-00
	• Acceleration of Payments 201403012 201403012	6166.02-00

	• Extension of Time For Payment of Estate Where Estate Consists Largely of Interest in Closely Held Business 201403012 201403012	6166.50-00
	• Acceleration of Estate Tax Payable in Installments 201403012 201403012	6166.52-00
Section 6201	Assessment Authority 201221014 201246036 201320019 201341034 201347021 201438025	6201.00-00
	• Administrative Procedures 201211018 201211022	6201.01-00
Section 6203	Method of Assessment 201310033	6203.00-00
Section 6204	Supplemental Assessments 201442055	6204.00-00
Section 6211	Definition of a Deficiency 201221021 201312039	6211.00-00
Section 6212	Notice of Deficiency	6212.00-00
	• Name and Address	6212.02-00
	• <i>Last Known Address</i> 201315025	6212.02-04
	• Recission of Notices of Deficiency 201246033	6212.06-00
	• Further Deficiency Notice Restricted 201223016	6212.07-00
Section 6213	Restrictions Applicable to Deficiencies; Petition to Tax Court	6213.00-00
	• Jurisdiction of Tax Court	6213.02-00
	• <i>Decedent and Estate</i> 201334040	6213.02-02
	• Proper v. Improper Person Filing Appeal	6213.03-00
	• <i>Fiduciaries</i> 201334040	6213.03-05
	• Exceptions to Restrictions	6213.07-00
	• <i>Amount Paid</i> 201236026	6213.07-03
	• Waiver of Restrictions 201312047 201334040	6213.08-00
Section 6221	Tax Treatment Determined At Partnership Level 201202023 201207008 201303010 201307007 201319027 201423021 201424022	6221.00-00
Section 6222	Partner's Return Must Be Consistent with Partnership Return or Secretary Notified of Inconsistency 201447031	6222.00-00
Section 6223	Notice to Partners of Proceedings 201212019 201213027 201218012 201219018 201247014 201328033	6223.00-00
	• Information for Secretary's Notices 201210030 201502012	6223.02-00
	• Mailing Notice 201402005 201402005	6223.03-00

	• Failure to Provide Notice 201236030	6223.04-00
	• <i>Proceedings Finished</i> 201236030	6223.04-01
Section 6224	Participation in Administrative Proceedings; Waivers; Agreements 201310036 201431030	6224.00-00
	• Partner May Waive Rights 201337016	6224.01-00
	• <i>Settlement Agreement</i> 201235014 201235018 201248017 201312040 201312042	6224.01-01
	• <i>Settlement of Penalties</i> 201236029	6224.01-02
	• <i>Tax Matters Partner May Bind Certain Other Partners</i> 201216035 201235016 201319025	6224.01-05
	• Application of Consistent Settlement Rule 201319022	6224.02-00
Section 6225	Assessments Made Only After Partnership Level Proceedings Are Completed 201419014	6225.00-00
Section 6227	Administrative Adjustments Requests 201303014 201311025 201413008 201418047	6227.00-00
	• Other Requests 201236028 201320018 201413007 201416008 201416008	6227.05-00
Section 6228	Judicial Review Where Administrative Adjustment Request Is Not Allowed In Full	6228.00-00
	• Period for Filing Petition 201319028	6228.02-00
	• Other Requests 201241006	6228.05-00
Section 6229	Period of Limitations for Making Assessments 201213028 201219016 201239010 201302038 201315024 201402007 201402007 201402009 201402009 201418050 201420018 201439002	6229.00-00
	• Extension by Agreement 201211012 201236027 201241008 201312038 201312043 201319023 201319029 201324015 201402011 201402011 201402012 201402012 201438026	6229.02-00
	• Special Rule in Cases of Fraud	6229.03-00
	• <i>No Return Filed Equals No Limit</i> 201303011	6229.03-02
	• Suspension of Statutory Period 201221016	6229.04-00
Section 6230	Additional Administration Provisions 201215009 201502009	6230.00-00
	• Coordination with Deficiency Proceedings 201413011 201447037	6230.01-00
	• Claims Arising Out of Erroneous Computations 201204011	6230.03-00
	• <i>Time for Filing Claim</i> 201412017	6230.03-01

Section 6231	Definitions and Special Rules	6231.00-00
	201211023	
	• Partnerships	6231.01-00
	201235015 201303012	
	• <i>Exception for Small Partnerships</i>	6231.01-01
	201219022 201221019 201251017 201303011 201319014 201421020	
	• Partner	6231.02-00
	201319026 201326016	
	• Partnership Item	6231.03-00
	201210034 201211013 201221017 201326017 201447031	
	• Affected Item	6231.05-00
	201206017 201210036 201324018 201447036	
	• Computational Adjustment	6231.06-00
	201210037	
	• Tax Matters Partner	6231.07-00
	201202024 201204013 201207005 201211017 201219017 201219019 201219023 201251013 201251014 201302034 201304008 201326018 201343023 201402014 201402014 201418051 201418052	
	• Husband and Wife	6231.12-00
	201319024	
	• Items Cease to Be Partnership Items in Certain Cases	6231.13-00
	201202025 201303013 201432019 201432021	
	• Regulations with Respect to Certain Special Enforcement Areas	6231.14-00
	201211017 201241007 201244019	
Section 6233	Extension to Entities Filing Partnership Returns, Etc.	6233.00-00
	201442056	
Section 6301	Collection Authority	6301.00-00
	201502010	
Section 6321	Lien for Taxes (Lien Right v. No Lien Right)	6321.00-00
	201216039 201306022 201439003	
	• Property Subject v. Not Subject to Lien (See 6301.12-00)	6321.01-00
	201423024	
	• <i>Trusts</i>	6321.01-51
	201324017	
	• Lien Priority v. No Lien Priority	6321.03-00
	201323019	
	• <i>State and Local Taxes and Liens</i>	6321.03-23
	201244016	
Section 6323	Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid)	6323.00-00
	201211023 201326015	
	• Filing Notice of Lien	6323.01-00
	• <i>Securities</i>	6323.01-05
	201311026	
Section 6324	Special Liens for Estate and Gift Tax	6324.00-00
	201418048	
	• Estate Tax Liens	6324.01-00
	201210032 201214031	

Section 6325	Release of Lien or Discharge of Property 201202018 201348014	6325.00-00
	• Certificate of Discharge 201214028	6325.03-00
	• Escrow Agreements	6325.28-00
	• <i>Discharge of Lien</i> 201235013	6325.28-01
Section 6331	Levy and Distraint 201240022 201248016 201248020 201302029 201310040 201316019 201350036 201411019 201447028	6331.00-00
	• Exempt Property (See 6334.00-00) 201248020	6331.11-00
	• Failure to Surrender Property (See 6332.00-00) 201248021	6331.12-00
	• Levy Procedure 201214030	6331.18-00
	• Banks 201404009	6331.31-00
	• Salary and Wages . . . 201302029	6331.33-00
Section 6332	Surrender of Property Subject to Levy (See 6331.12-00)	6332.00-00
	• Bank Deposit 201350036	6332.01-00
Section 6333	Production of Books 201211016 201447029	6333.00-00
Section 6334	Property Exempt From Levy 201316019	6334.00-00
Section 6335	Sale of Seized Property 201350035	6335.00-00
Section 6342	Application of Proceeds of Levy 201411028 201411034	6342.00-00
	• Surplus Proceeds 201411028 201411034	6342.01-00
Section 6343	Authority to Release Levy 201350040	6343.00-00
Section 6401	Amounts Treated as Overpayments 201252015	6401.00-00
Section 6402	Authority to Make Credits or Refunds 201223019 201312044 201316020 201350039 201405013 201412014 201502014	6402.00-00
	• Credit of Overpayment Against Any Tax Liability 201214028 201307006 201350039	6402.01-00
	• Refund Subject to Off-Set 201204009	6402.02-00
	• Access to Refund	6402.03-00
	• <i>Assignment of Refund Check</i> 201211024	6402.03-01

	• <i>Refund to Certain Fiduciaries of Insolvent Members of Affiliated Groups</i> 201402008 201402008	6402.03-02
Section 6404	Abatements 201215006 201313029 201414020 201426026 • General Rule • <i>After Limitation Period</i> • Interest Assessments • Abatement of Interest	6404.00-00 6404.01-00 6404.01-02 6404.04-00 6404.06-00
Section 6405	Reports of Refunds and Credits • Tentative Adjustments	6405.00-00 6405.03-00
Section 6411	Tentative Carryback and Refund Adjustments 201335013 • Contents of Applications • Time for Filing Application	6411.00-00 6411.04-00 6411.05-00
Section 6427	Fuels Not Used for Taxable Purposes 201230022 201342010 • Nontaxable Uses • Income Tax Credit in Lieu of Payment	6427.00-00 6427.01-00 6427.13-00
Section 6501	Limitations on Assessment and Collection (Barred v. Not Barred) 201207007 201221014 201235020 201240023 201319017 201319030 201335013 201348015 201411031 201429026 201447032 • Effects of Net Operating Loss Carrybacks • Time Return Deemed Filed • <i>Date Limitations Begin</i> • Adequacy of Return to Start Limitations Running (Sufficient v Insufficient) • <i>Information Returns</i> • <i>Amended Returns</i> • <i>S Corporation and Shareholder Returns</i> • Fraud--Exception to Period of Limitations (See Also 6653.03-00) • <i>Transferee Liability</i>	6501.00-00 6501.01-00 6501.03-00 6501.03-03 6501.04-00 6501.04-03 6501.04-11 6501.04-14 6501.05-00 6501.05-06

	• <i>Intent v. No Intent to Defraud</i> 201238026	6501.05-07
	• Return Not Filed--Exception to Period of Limitations 201238028 201411021	6501.06-00
	• Omission of Income (25% Rule)--Exception to Period of Limitations 201247015 201333008	6501.07-00
	• Waiver of Limitation (Waived v. Not Waived) 201206016 201323020 201324016 201351018	6501.08-00
	• <i>Amended Returns as Waivers</i> 201206014	6501.08-05
	• <i>Necessity for Signature of Commissioner</i> 201235009	6501.08-07
	• <i>Filing of Waiver by Fiduciary</i> 201324016 201334040	6501.08-08
	• <i>Execution by Corporate Officer</i> 201411024	6501.08-09
	• <i>Proof and Procedure</i> 201334040	6501.08-21
	• Organizations Treated as Corporations 201335013	6501.12-00
Section 6502	Collection After Assessment (Timely v. Not Timely) 201313022	6502.00-00
Section 6503	Suspension of Running of Period of Limitation (Suspended v. Not Suspended) 201211019	6503.00-00
Section 6511	Limitations on Credit or Refund (Barred v. Not Barred) 201204008 201243014 201310037 201316015 201321022 201402003 201402003 201404011 201411029 201429026	6511.00-00
	• Limitation of Amount 201210029 201319011 201349014 201418049 201429023 201447033	6511.01-00
	• <i>No Return Filed</i> 201210029	6511.01-02
	• <i>Claim Filed Late</i> 201306017	6511.01-03
	• Special Rules	6511.03-00
	• <i>Carrybacks: Net Operating Loss and Capital Loss</i> 201202027 201204008 201215008 201316016	6511.03-02
	• <i>Foreign Tax Credit</i> 201204008 201330031 201330031	6511.03-03
	• <i>Life Insurance Carrybacks</i> 201349014	6511.03-05
	• Amended or Supplemental Claims 201216033	6511.05-00
	• Timeliness of Claim 201216033 201306017 201351019 201438023 201502014	6511.09-00
Section 6514	Credits or Refunds After Period of Limitation (Erroneous v. Not Erroneous) 201302030	6514.00-00

Section 6521	Mitigation of Effect of Limitation in Case of Related Taxes Under Different Chapters	6521.00-00
	• Self Employment Tax and Tax on Wages	6521.01-00
	• <i>Offsets</i> 201315023	6521.01-01
Section 6532	Periods of Limitation on Suits (Barred v. Not Barred)	6532.00-00
	• Suits by Taxpayer	6532.02-00
	• <i>Extension of Time</i> 201328032	6532.02-04
	• Suits By U.S. for Recovery of Erroneous Refunds 201304007	6532.03-00
Section 6601	Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed) 201249015 201426026 201447034	6601.00-00
	• Interest on Deficiencies 201405013	6601.01-00
	• <i>Carryback Eliminating Deficiencies</i> 201438024	6601.01-01
	• Statute of Limitations on Collection of Interest 201319017	6601.12-00
Section 6611	Interest on Overpayments (Interest v. No Interest) 201330032 201330032	6611.00-00
Section 6621	Determination of Rate of Interest; Compounding of Interest 201225011	6621.00-00
	• Interest on Substantial Underpayment 201421019	6621.03-00
Section 6651	Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax) 201210033	6651.00-00
	• Voluntary Filing of Late Return 201238028	6651.07-00
	• Increase in Penalty for Fraudulent Failure to File 201238028	6651.22-00
Section 6652	Failure to File Certain Information Returns, Registration Statements, Etc. 201411033	6652.00-00
Section 6656	Failure to Make Deposit of Taxes (Penalty v. No Penalty) 201414017	6656.00-00
	• Reasonable Cause v. Willful Neglect 201414017	6656.01-00
Section 6662	Accuracy-related penalty 201207008 201213026	6662.00-00
Section 6664	Definitions and Special Rules	6664.00-00
	• Definition of Underpayment 201302036	6664.01-00
	• Reasonable Cause Exception 201202026	6664.03-00
Section 6665	Applicable Rules	6665.00-00

	• Procedure for Assessing Certain Additions to Tax 201226028	6665.02-00
Section 6671	Rules for Application of Assessable Penalties 201226028	6671.00-00
Section 6672	Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC 201312036 201323022	6672.00-00
Section 6677	Failure to File Information With Respect to Certain Foreign Trusts 201208028	6677.00-00
	• Requirement for Filing Return	6677.01-00
	• <i>Application of Section 6048</i> 201208028	6677.01-01
	• Reasonable Cause Exception 201208028	6677.03-00
Section 6694	Understatement of Taxpayer's Liability by Income Tax Return Preparer 201425012	6694.00-00
Section 6700	Promoting Abusive Tax Shelters 201235017	6700.00-00
Section 6701	Penalties for Aiding and Abetting Understatement of Tax Liability 201211014 201235017	6701.00-00
Section 6702	Frivolous Income Tax Return 201348015 201502013	6702.00-00
Section 6703	Rules Applicable to Penalties Under Section 6700, 6701, and 6702 (See Also 6700, 6701, 6702) 201211014	6703.00-00
Section 6721	Failure to File Certain Information Returns (See Also 6652.00-00) 201234025 201246028 201248022 201315017 201438028	6721.00-00
	• Failure v. No Failure 201234025	6721.01-00
Section 6722	Failure to Furnish Certain Payee Statements 201315017	6722.00-00
Section 6901	Transferred Assets (See 9113.00-00) 201212020 201337015 201447038	6901.00-00
	• Method of Collection 201211018	6901.01-00
	• Liability 201212020	6901.02-00
	• Period of Limitations 201319012	6901.03-00
Section 6903	Notice of Fiduciary Relationship (See Also 3467) 201302027	6903.00-00
Section 7101	Form of Bonds 201231001	7101.00-00
Section 7121	Closing Agreements 201310036 201316017 201350038	7121.00-00
	• Finality 201240021	7121.02-00

Section 7122	Compromises 201302032 201421018	7122.00-00
Section 7402	Jurisdiction of District Courts 201313021 201313030	7402.00-00
Section 7425	Discharge of Liens • Special Rules • <i>Consent to Sale</i> 201202018	7425.00-00 7425.04-00 7425.04-02
Section 7426	Civil Actions by Persons Other Than Taxpayers 201235013	7426.00-00
Section 7428	Declaratory Judgments Relating to Status & Classification of Organizations Under Section 501(c)(3), etc. 201238032	7428.00-00
Section 7453	Rules of Practice, Procedure, and Evidence 201210035 201351021 • Evidence and its Submission 201224030	7453.00-00 7453.31-00
Section 7513	Reproduction of Returns and Other Documents 201224030	7513.00-00
Section 7519	Required Payments for Entities Electing Not To Have Required Taxable Year • Timely Payments 201302022	7519.00-00 7519.02-00
Section 7602	Examination of Books and Witnesses 201329017 201330036 201330036 • Issuance • <i>Contents of Summons</i> 201310030	7602.00-00 7602.07-00 7602.07-02
Section 7603	Service of Summons • Method of Delivery 201310038	7603.00-00 7603.01-00
Section 7605	Time and Place of Examination • Restrictions on Examination of Taxpayer 201212017	7605.00-00 7605.01-00
Section 7609	Special Procedures for Third-Party Summonses • Notice to Person Identified 201310030	7609.00-00 7609.02-00
Section 7651	Administration and Collection of Taxes in Possessions 201319016	7651.00-00

Section 7701**Definitions****7701.00-00**

201201008 201202011 201202013 201205007 201206007 201206008 201206012
 201206013 201208009 201208010 201213007 201213015 201215002 201215003
 201216001 201216002 201216003 201216004 201216012 201216014 201216020
 201216021 201216024 201219007 201221005 201223009 201223010 201224008
 201224009 201224020 201224021 201224022 201226012 201228031 201228032
 201229009 201230001 201230010 201230013 201230014 201231005 201231008
 201231009 201232010 201232031 201233007 201234013 201234015 201236016
 201236019 201236020 201236021 201236024 201238001 201238002 201238003
 201240009 201241003 201243005 201244011 201245003 201246003 201246006
 201246014 201246015 201246016 201246026 201247002 201247003 201247006
 201249008 201250016 201251011 201301005 201301006 201302012 201308012
 201308013 201308014 201310013 201311008 201311013 201312001 201312002
 201312003 201312004 201312005 201312006 201312007 201312008 201312009
 201312010 201312011 201312012 201312013 201312014 201312015 201313004
 201313005 201313006 201313007 201313008 201313009 201313010 201313011
 201314010 201314015 201314039 201320016 201321001 201321004 201321013
 201321014 201321015 201322021 201322022 201322037 201322038 201330009
 201330013 201330014 201330028 201330029 201308012 201308013 201308014
 201330009 201330013 201330014 201330028 201330029 201331001 201334011
 201334012 201334013 201334014 201334015 201334016 201334017 201334018
 201334019 201334020 201334021 201334022 201334023 201334024 201334025
 201334026 201334027 201334028 201334029 201335003 201335004 201336001
 201336005 201338030 201338032 201338033 201338037 201341025 201342002
 201345022 201347007 201347008 201348002 201348003 201348004 201349001
 201352004 201403009 201403009 201403013 201403013 201410015 201410016
 201410028 201411003 201411010 201414008 201414012 201417004 201417008
 201418012 201419002 201419003 201420014 201421001 201422001 201422009
 201422010 201422013 201423007 201423016 201424012 201424018 201426003
 201429013 201429014 201431007 201434006 201434015 201434025 201437002
 201437008 201438017 201440001 201440002 201440005 201442008 201442009
 201442011 201442012 201442022 201442023 201442024 201442025 201442026
 201442027 201442028 201442029 201442039 201442040 201443005 201443005
 201443007 201443007 201443008 201443008 201443010 201443010 201443011
 201443012 201443012 201444026 201444027 201444028 201444029 201444030
 201444031 201444032 201444038 201446012 201446014 201447017 201448006
 201448015 201450007 201450008 201452001 201452003 201452005 201452006
 201452007 201452008 201452009 201452010 201452011 201452012 201501001
 201501002 201501003 201501004 201501008 201501009

• Associations v. Corporations

7701.01-00

201208020 201328003 201441014 201441015 201446019

• Partnerships v. Associations

7701.02-00

201221015 201312033 201338041 201441015

• Joint Ventures

7701.02-02

201305006 201323015

• Association v. Trust

7701.03-00

201230014 201240009 201241003

• Liquidating Trusts

7701.03-06

201208036 201230014 201230020 201240009 201241003 201244004 201341001
201417004 201420011

• Ordinary Trusts

7701.03-08

201245003

• Business Trusts

7701.03-09

201337012

	• <i>Investment Trusts</i> 201226019	7701.03-10
	• <i>Fixed Investment Trusts</i> 201229003	7701.03-11
	• <i>Fiduciary v. Agent</i> 201302026	7701.05-00
	• <i>Definition of Resident Alien</i>	7701.21-00
	• <i>Coordination with Income Tax Treaties</i> 201247013	7701.21-20
	• <i>Motor Vehicle Operating Leases</i>	7701.25-00
	• <i>Terminal Rental Adjustment Clause</i> 201304005 201337012 201404007	7701.25-04
	• <i>Taxable Mortgage Pools</i> 201330008 201330008 201425001 201425010	7701.26-00
	• <i>Foreign Estate or Trust</i> 201245003	7701.31-00
Section 7702	Life Insurance Contract Defined 201230009 201443015 201443015	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 201443015	7702A.00-00
Section 7702B	Treatment of Qualified Long-Term Care Insurance	7702B.00-00
	• <i>Definition</i> 201213016	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	7704.00-00
	• <i>Meaning of</i> 201224011 201224012	7704.01-00
	• <i>Qualifying Income</i> 201201002 201206004 201208021 201216022 201217005 201224023 201226018 201227001 201227002 201232008 201232020 201233010 201234005 201236005 201241004 201250003 201301010 201308004 201313014 201313015 201314029 201314038 201315008 201315015 201322024 201324002 201328005 201330023 201330024 201308004 201330023 201330024 201331002 201336006 201336016 201337014 201338001 201338035 201340011 201341011 201346007 201347001 201347015 201349004 201351009 201403004 201403004 201403008 201403008 201405011 201410017 201411004 201412007 201414002 201414004 201416003 201417005 201418021 201420012 201448019 201451002	7704.03-00
	• <i>Transitional Rule for Existing Partnerships</i> 201314025	7704.05-00

Section 7805	Rules and Regulations	7805.00-00
	• Reversals of Regulations or Rulings With Retroactive Effect 201413013	7805.03-00
	• Retroactive Effect of Regulation	7805.04-00
	• <i>Retroactive Application of Rulings</i> 201216051 201233011 201245017	7805.04-01
Section 7871	Indian Tribal Governments Treated As States For Certain Purposes 201445002	7871.00-00
Section 7872	Treatment of Loans with Below Market Interest Rates 201426002	7872.00-00

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

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• Section 42; Low-Income Housing Credit 201206002 201218006 201243011 201302014 201328002 201338010 201410027 201410031 201410032 201410033 201410034 201411015 201429005 201431001 201433001 201436046 201444013 201501005	9100.01-00
• Section 59(e) 201210011 201236013 201430012	9100.02-00
• <i>R and D Expenditures</i> 201422015	9100.02-03
• <i>Development Expenditures</i> 201240011 201403011 201403011	9100.02-05
• Section 168; MACRS 201205003 201210011 201230002 201232001 201236010 201236011 201236012 201248004 201303001 201303007 201310014 201312021 201314009 201314033 201316006 201316007 201320013 201320015 201332008 201336014 201341020 201344006 201422008 201422015 201425002 201426020 201434017 201435001 201447010 201447018 201448003	9100.04-00
• Section 266; Carrying Charges 201319008	9100.05-00
• Section 338(g); Election Under Section 1.338-1T(c)(1) 201206005 201206010 201214018 201246021 201317008 201338011 201412012 201438018	9100.06-00
• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 201429016 201435002 201437005	9100.07-00
• Section 442; Accounting Periods 201224024 201305009 201311019 201311020 201312026 201347017 201436044 201438007 201447021 201452004	9100.09-00
• Section 446 201224016 201224017 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201451010	9100.10-00
• <i>Accounting Methods</i> 201221001 201224005 201224016 201224017 201226005 201226007 201226009 201239004 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201351011 201409004 201423018 201426023 201451010	9100.10-01
• Section 472; LIFO Election 201208033 201232012 201232013 201233005 201317006 201333001 201342009 201405006 201448017	9100.11-00
• Section 663; Special Rules Applicable to Sections 661 and 662 201245008 201348008	9100.12-00

• 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
201420015 201433009	
• Extension of Time For Filing Return	9100.19-00
201442018	
• Section 1502; Election to File Consolidated Return	9100.20-00
201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016	
• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation	9100.21-00
201431011	
• Other	9100.22-00
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• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year	9100.26-00
201202019 201343002	
• Regulation Section 1.337(d); Loss on Stock of Subsidiary	9100.29-00
201249005 201250010 201310015 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00

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Section 9102	Administrative Procedure Act	9102.00-00
	• Revenue Procedures 201351023	9102.01-00
Section 9103	Attorneys	9103.00-00
	• Practice 201329015 201330035 201330035	9103.02-00
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	• U.S. Income Tax Treaties	9114.03-00

	• <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	9114.03-06
	• <i>China</i> 201438020	9114.03-07
	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00) 201315022	9115.00-00
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
Section 9200	Tax Shelter (Use This Category Only When No Other Category Is Appropriate) 201347013	9200.00-00
Section 9999	Miscellaneous Issues 201213025 201310032 201319019 201333009 201421021 201432018	9999.00-00
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020	9999.92-00
	• Substance v. Form Issues Not Contained in Present List 201311023 201501012	9999.97-00

• Not Able to Identify Under Present List

9999.98-00

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