

Internal Revenue Code Sections and Treasury Regulations - Social/Recreational Clubs

Code Section	Description
501(c)(7)	Social and recreational clubs - exemption from income taxation
501(i)	Prohibition of discrimination by certain social clubs
511	Imposition of tax on unrelated business income of tax-exempt organizations
512	Unrelated business taxable income defined
513	Unrelated trade or business defined
514	Unrelated debt-financed income
Regulations Section	
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