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# Section 6110 Index

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

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

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Department of the Treasury  
**Internal Revenue Service**

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	• Classification of Property 200203009 200206015 200206021 200221016 200229021 200229021 200229021 200229021 200229021 200232012 200245038 200246006 200246006 200246006 200248016 200327041	168.20-00	
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	• <i>Property Placed in Service Before January 1, 1981</i> 200339031 200339032 200339036 200339037 200339038 200339039	168.22-01	
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	• <i>United States, States, Political Subdivisions, Etc.</i> 200301025	170.09-01
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	• <i>Qualified Appreciated Stock</i> 200322005 200322006 200322007 200322008 200322009 200322010 200322011 200322018	170.11-05
	• Disallowance of Deduction 200241044 200241044 200241044	170.12-00
	• <i>Partial Interests in Property</i> 200205008 200207026 200223013 200223014	170.12-03
	• <i>Beneficiaries Limited to Small Class</i> 200243050 200250029	170.12-06
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	• Qualified Conservation Contribution 200208019 200238041 200238041 200238041	170.14-00
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	200233022 200246029 200246029 200246029 200251004 200251004 200251004	
	• Form Of Payment 200329003	215.07-00
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	200324024	
	• Status As Cooperative Housing Corporation 200217042 200232029 200232031 200327058 200339050	216.01-00
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	• Status As Tenant-Stockholder 200232029 200232031	216.02-00
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	200207006 200207011 200213004 200216013 200235021 200235021 200240001 200240001 200240001 200240001 200247004 200334005	
	• Permanent Improvements	263.03-00
	• <i>Repair v. Permanent Improvement</i> 200252091 200252091 200307087 200307087	263.03-02
	• Advertising, Good Will, Expansion 200217007	263.11-00
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	200216027 200225013 200227009	
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	• <i>Farmers</i> 200242010	263A.02-07
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	• Interest Capitalization 200252059 200252059	263A.08-00

	• Avoided Cost Method 200252059 200252059	263A.09-00
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	• Consolidated Returns 200233016 200238045 200238045 200238045	269.07-00
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	• Traveling 200242038 200304002	274.03-00
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	• Treatment of Facility 200214007	274.07-00
	• Substantiation 200235006 200235006	274.08-00
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	• Definitions 200236006 200236006	280G.01-00
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	• Dividend in Property 200317019	301.01-00
	• Constructive Dividend 200203061 200236027 200236027 200237003	301.07-00
	• Distribution in Anticipation of Sale 200238032 200238032 200238032	301.11-00
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	200204035 200212030 200222008 200238040 200238040 200238040 200250014 200250015 200250018 200250020 200250021 200250022	
	• Not Essentially Equivalent to a Dividend 200307001 200307001	302.01-00
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	• Complete Termination of Interest 200203021	302.03-00
	• Redemption from Noncorporate Shareholder in Partial Liquidation 200229005 200229005 200229005 200229005 200229005 200230002 200230002 200301029 200342004	302.04-00
	• <i>Termination of a Business</i> 200317020	302.04-03
	• Constructive Ownership	302.05-00
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	200242025 200327016	
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	200211035 200215016 200215018 200252073 200252073 200311002 200320022 200320022	
	• Stock Dividends 200215049	305.01-00
	• Stock Rights 200334001	305.02-00

	• Distributions in Lieu of Money 200348020	305.03-00
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	• Stock Rights 200334001	307.02-00
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	• Liquidation in Kind	331.01-00
	• <i>Valuation</i> 200213020	331.01-01
<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b> 200230026 200230026 200232004 200232005 200232006 200232007 200232008 200232009 200244014 200244014 200247047 200303028 200303028	<b>332.00-00</b>
	• Nonrecognition of Gain or Loss 200226004 200239022 200239022 200239022 200334037	332.01-00
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<b>Section 337</b>	<b>Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)</b> 200204020 200204029 200217044 200333008	<b>337.00-00</b>
	• Conversion to Tax Exempt 200303051 200303051 200323028	337.14-00

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	200251009 200251009 200251009	
	• Express Election	338.01-00
	• <i>Time in which Election must be made</i>	338.01-02
	200201030 200201030 200202046 200202049 200202058 200202066 200202067 200203056 200204033 200204036 200205013 200205015 200205016 200205017 200205018 200205037 200206036 200210057 200210058 200210059 200211020 200211027 200211029 200211031 200213025 200216009 200218020 200220013 200220025 200223023 200223024 200223025 200223026 200223027 200223028 200223029 200223030 200223031 200223032 200223033 200223034 200223035 200223053 200223054 200223055 200223056 200223057 200223058 200223059 200223060 200223061 200223062 200224019 200225028 200227019 200227038 200230031 200230031 200232014 200232023 200232024 200234027 200234027 200234027 200234027 200234028 200234028 200234028 200234028 200235017 200235017 200235019 200235019 200235020 200235020 200237018 200237025 200238033 200238033 200238033 200238037 200238037 200238037 200241029 200241029 200241029 200241030 200241030 200241030 200245049 200247044 200248001 200248022 200249006 200304020 200304027 200308031 200308047 200327001 200327034 200327035 200327038 200327050 200343007 200346011 200252003 200252003 200252004 200252004 200252005 200252005 200252006 200252006 200252007 200252007 200252008 200252008 200252009 200252009 200252010 200252010 200252011 200252011 200252012 200252012 200252013 200252013 200252015 200252015 200252016 200252016 200252017 200252017 200252018 200252018 200252019 200252019 200252020 200252020 200252021 200252021 200252022 200252022 200252023 200252023 200252024 200252024 200252025 200252025 200252026 200252026 200301021 200303040 200303040 200303050 200303050 200308031 200308047 200311016 200311022 200312017 200312017 200312017 200312017 200312017 200312017 200314022 200314023 200315018 200315019 200316013 200316014 200318067 200322003 200322004 200324020 200324040 200332013 200337002 200337002 200337002 200348025	
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	200246021 200246021 200246021	
	• Adjusted Gross-Up Basis (AGUB)	338.60-00
	200246021 200246021 200246021	
	• Allocation of AGUB Among Target Assets	338.70-00
	200246021 200246021 200246021	
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	200229005 200229005 200229005 200229005 200229005	
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	200204002 200206006 200208022 200209029 200211030 200212012 200214025 200217021 200218022 200224011 200224026 200235005 200235005 200237004 200242006 200308033 200335034 200301035 200308033 200333024 200345010	
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	200244008	
	• Series of Transactions	351.02-00
	200211030 200236008 200236008	

**Section 355**

**Distribution of Stock and Securities of a Controlled Corporation**

**355.00-00**

200201032 200201032 200204034 200209029 200212012 200215031 200221009  
200224009 200227016 200229015 200229015 200229015 200229015 200229015  
200229025 200229025 200229025 200229025 200229025 200230006 200230006  
200234061 200234061 200234061 200234061 200234064 200234064 200234064  
200234064 200236044 200236044 200239005 200239005 200239005 200239006  
200239006 200239006 200243049 200245012 200245029 200245043 200248026  
200302008 200302022 200346001 200346013 200252063 200252063 200302008  
200302022 200305009 200310005 200310005 200310005 200314018 200339007  
200347008 200347013 200350006

• Spin-Off

**355.01-00**

200201006 200201006 200202047 200202059 200205035 200206022 200209029  
200209047 200212026 200213016 200214014 200214021 200215049 200216006  
200217006 200218021 200219025 200220019 200223002 200225005 200227024  
200231003 200231003 200231008 200231008 200234021 200234021 200234021  
200234021 200234044 200234044 200234044 200234044 200234050 200234050  
200234050 200234050 200237022 200239022 200239022 200239022 200243027  
200243032 200247003 200247019 200247020 200247021 200247022 200247023  
200302044 200304023 200327049 200327054 200327057 200335008 200335009  
200335010 200335011 200335012 200335013 200335023 200343005 200344018  
200346017 200251012 200251012 200251012 200252058 200252058 200301040  
200302044 200303004 200303004 200303005 200303005 200303034 200303034  
200303036 200303036 200306012 200306012 200306033 200306033 200311023  
200311024 200312024 200312024 200312024 200312024 200312024 200312024  
200315025 200316038 200324039 200326020 200329043 200332011 200333018  
200345049 200345050 200347001 **200351005**

• Split-Off

**355.01-01**

200205001 200205034 200206041 200207025 200209018 200211032 200215027  
200215034 200217051 200220010 200223007 200226007 200226036 200231006  
200231006 200234053 200234053 200234053 200234053 200243028 200243036  
200245009 200302008 200302030 200308004 200308048 200327018 200327027  
200344001 200346013 200252072 200252072 200301011 200301036 200302008  
200302030 200303057 200303057 200308004 200308048 200310009 200310009  
200310009 200312011 200312011 200312011 200312011 200312011 200312011  
200312022 200312022 200312022 200312022 200312022 200312022 200313003  
200318046 200323041 200337001 200337001 200337001 200339004 200347013  
200350002

• Split-Up

**355.01-02**

200202060 200306014 200306014 200332015

• Business Purpose

**355.04-00**

200202059 200209018 200211032 200214025 200221009 200227016 200234025  
200234025 200234025 200234025 200327051 200250017 200339007

• Distributions Within a Consolidated Group

**355.09-00**

200211019

• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled

**355.10-00**

200205035 200215047 200242028 200252088 200252088

**Section 356**

**Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized)**

**356.00-00**

200211032

• Reorganization Exchange

**356.01-00**

200335032

**Section 357**

**Assumption of Liability (Gain Recognized v. Not Recognized)**

**357.00-00**

200237003

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	• <i>In General</i> 200335034	357.02-01
<b>Section 358</b>	<b>Basis to Distributees</b> 200335034	<b>358.00-00</b>
	• Assumption of Liabilities 200224011	358.03-00
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	• Transfer to Foreign Corporations Subject to Section 367(a) 200221046	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 200203015 200221046 200252002 200252002	367.03-00
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 200221046	367.03-01
	• <i>Transfers of Stock Subject to a Ten-Year Gain Recognition Agreement</i> 200221046	367.03-07
	• <i>Treatment of Subsequent Disposition of Assets By Transferred Corporation</i> 200305017	367.03-12
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b> 200204002 200208022 200224009 200237017 200240051 200240051 200240051 200240051 200350006	<b>368.00-00</b>
	• Statutory Merger or Consolidation (Type "A") 200203058 200213019 200234044 200234044 200234044 200234044 200343008 200250024 200306012 200306012	368.01-00
	• <i>Using Stock of Corporation Controlling Acquiring Corporation</i> 200236005 200236005 200250023 200339004	368.01-01
	• Stock for Stock (Type "B") 200208017	368.02-00
	• Stock for Property (Type "C") 200225031	368.03-00

	• Assets for Control of Transferee (Type "D")	368.04-00
	200201006 200201006 200201019 200201019 200201032 200201032 200202047 200202059 200202060 200204034 200205001 200205034 200206022 200207025 200209018 200209029 200209047 200211032 200212012 200213016 200214014 200214021 200215031 200216006 200217006 200217051 200218021 200219025 200223002 200223007 200225005 200226007 200226036 200227024 200229025 200229025 200229025 200229025 200229025 200231008 200231008 200232004 200232005 200232006 200232007 200232008 200232009 200234021 200234021 200234021 200234021 200234044 200234044 200234044 200234044 200234053 200234053 200234053 200234053 200234061 200234061 200234061 200234061 200236038 200236038 200236044 200236044 200237022 200239005 200239005 200239005 200239006 200239006 200239006 200239022 200239022 200239022 200243028 200243032 200243036 200244014 200245009 200245043 200247019 200247020 200247021 200247022 200247023 200247047 200302030 200302044 200308004 200308048 200327018 200327027 200327049 200327057 200335008 200335009 200335010 200335011 200335012 200335013 200335023 200343005 200344018 200251012 200251012 200251012 200252055 200252055 200252058 200252058 200252063 200252063 200252072 200252072 200301011 200301040 200302030 200302044 200303036 200303036 200303057 200303057 200305009 200306012 200306012 200308004 200308048 200309020 200310009 200310009 200310009 200311023 200311024 200312011 200312011 200312011 200312011 200312011 200312011 200312023 200312023 200312023 200312023 200312023 200312023 200312024 200312024 200312024 200312024 200312024 200312024 200313003 200318046 200323041 200337001 200337001 200337001 200337001 200345050	
	<b>200351005</b>	
	• Recapitalization (Type "E")	368.05-00
	200206028 200208017 200211035 200213001 200213002 200213003 200232016 200236008 200236008 200304023 200311002 200317019 200326032 200333024 200339008 200339054	
	• Change in Identity, etc. (Type "F")	368.06-00
	200204034 200209049 200335019 200320013 200320013	
	• Continuity of Interest Rule	368.08-00
	200213001 200213002 200213003	
	• Control v. No Control	368.11-00
	200335034	
	• Transfer by Corporation in Title 11 Case (Type "G")	368.14-00
	200345049 200350016	
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b>	<b>382.00-00</b>
	200245006 200326003 200333014 200348022	
	• General Rule	382.01-00
	200207002 200225014 200238025 200238025 200238025	
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i>	382.02-05
	200220016 200301026 200306023 200306023 200329020	
	• Ownership Change	382.07-00
	200317019	
	• <i>Equity Structure Shift</i>	382.07-03
	200207014	
	• Built-in Gains and Losses and Section 338 Gains	382.08-00
	• <i>Net Unrealized Built-in Gain</i>	382.08-01
	200217009	

	• Operating Rules	382.12-00
	• <i>Title 11 or Similar Case</i> 200242035 200243034	382.12-08
	• <i>Controlled Groups</i> 200202043 200202044	382.12-16
<b>Section 384</b>	<b>Limitation on Use of Preacquisition Losses to Offset Built-in Gains</b> 200238017 200238017 200238017	<b>384.00-00</b>
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b> 200205031	<b>385.00-00</b>
	• Debt v. Equity 200235004 200235004	385.01-00
<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b> 200205050 200208028 200208029 200208030 200208033 200211047 200213029 200216034 200222032 200225038 200225039 200229048 200229048 200229048 200229048 200229048 200234070 200234070 200234070 200234070 200240051 200240051 200240051 200240051 200247050 200247052 200249013 200250037 200250039 200307095 200307095 200311043 200313020 200317046 200317048 200317049 200319010 200319010 200329048 200330046 200334038 200350019	<b>401.00-00</b>
	• Impossibility of Diversion 200345042	401.01-00
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 200230044 200230044 200248029 200334041	401.04-00
	• Required Distributions 200208031 200209057 200209058 200209059 200221048 200221051 200221056 200221059 200221061 200223065 200236052 200236052 200245055 200248030 200248031 200327059 200343030 200250043 200252097 200252097 200317041 200317043 200317044 200324018	401.06-00
	• <i>Employee Dies Before Entire Interest Distributed</i> 200208031 200209062 200221048 200223065 200234074 200234074 200234074 200234074 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200244023 200248030 200248031 200327059 200343030 200317041 200317043 200317044	401.06-02
	• Assignment and Alienation of Plan Benefits (See Also 414.00-00)	401.10-00
	• <i>Exceptions to General Rule</i> 200342007	401.10-03
	• <i>Domestic Relations Orders</i> 200252093 200252093	401.10-04
	• Group Trusts Involving Governmental Plans 200303041 200303041	401.18-00
	• Annuities and Face-Amount Certificates 200321019	401.26-00
	• Cash or Deferred Arrangements 200235043 200235043 200236047 200236047 200241054 200241054 200241054 200244021 200307093 200307093 200347019	401.29-00
	• <i>Special Distribution Requirements</i> 200211049 200218039 200236053 200236053 200335035 200317027	401.29-02
	• Additional Requirements for Employee Stock Ownership Plans 200317023	401.35-00

<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b>	<b>402.00-00</b>
	200208017 200212036 200213032 200234070 200234070 200234070 200234070 200236047 200236047 200250036 200317042	
	• Exempt Trust	402.01-00
	200230044 200230044 200335035 200340025 200340030 200345043	
	• Foreign Situs Trust	402.03-00
	200317042	
	• Amounts Distributed or Made Available to Beneficiary	402.06-00
	200231019 200231019	
	• Unrealized Appreciation of Employer's Securities	402.07-00
	200202078 200243052 200302048 200302048	
	• Rollover Contributions	402.08-00
	200213032	
	• <i>Rollover Lump Sums</i>	402.08-01
	200202078 200215032 200302048 200302048	
	• <i>By a Surviving Spouse</i>	402.08-05
	200204038 200211054 200222033 200344024 200305030	
	• Tax on Lump Sum Distributions	402.09-00
	200215032 200315041	
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b>	<b>403.00-00</b>
	200208017 200210066 200231018 200231018 200240051 200240051 200240051 200240051 200240052 200240052 200240052 200240052 200241051 200241051 200241051 200246037 200246037 200246037 200246037 200249013 200304034 200317022 200326038 200334040 200341023 200345040	
	• Qualified Annuities	403.01-00
	200244023	
	• Nonqualified Annuities	403.02-00
	200245060	
	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools	403.04-00
	200202027 200249008 200302032 200301032 200302032 200303041 200303041 200317031 200317040 200319011 200319011 200337013 200337013 200337013	
	• Rollover Amounts	403.05-00
	200249008 200317040	
<b>Section 404</b>	<b>Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)</b>	<b>404.00-00</b>
	200229054 200229054 200229054 200229054 200229054 200229055 200229055 200229055 200229055 200229055 200229056 200229056 200229056 200229056 200229056 200230044 200230044 200234070 200234070 200234070 200234070 200346024 200317050 200323044 200328038 200328044 200328047 200334039 200334041 200336036 200350017	
	• Pension Trust or Annuity Plans	404.01-00
	200242047	
	• Stock Bonus and Profit-Sharing Trusts	404.02-00
	200334041	
	• Year of Deduction	404.11-00
	200311036	



<b>Section 408</b>	<b>Individual Retirement Accounts</b>	<b>408.00-00</b>
	200204048 200208017 200208028 200208029 200208030 200208033 200211047 200211048 200221051 200221057 200221062 200226046 200229048 200229048 200229048 200229048 200229048 200241053 200241053 200241053 200242044 200245061 200335036 200343029 200343030 200346025 200346032 200250037 200307091 200307091 200307095 200307095 200314029 200317032 200324018 200325008 200325008 200329047 200329048 200330045 200337014 200337014 200337014 200345044	
	• Qualification	408.02-00
	• <i>Benefit Distributions</i>	408.02-01
	200204048 200210066	
	• Rollover Contributions	408.03-00
	200208031 200221048 200245055 200304038 200327064 200343029 200317032 200317033 200324059 200332017 200334044	
	• Individual Retirement Annuity	408.05-00
	200222032 200225038 200225039	
	• Distributions	408.06-00
	200217059 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200242044 200304037 200324059	
	• Prohibited Transactions	408.07-00
	200215061	
	• Nondeductible Contributions	408.11-00
	200331004	
	• <i>Rules</i>	408.11-01
	200331004	
<b>Section 408A</b>	<b>Roth IRA</b>	<b>408A.00-00</b>
	200331004	
<b>Section 409</b>	<b>Qualifications for Tax Credit Employee Stock Ownership Plans</b>	<b>409.00-00</b>
	200223066	
<b>Section 410</b>	<b>Minimum Participation Standards</b>	<b>410.00-00</b>
	200350020	
<b>Section 411</b>	<b>Minimum Vesting Standards</b>	<b>411.00-00</b>
	200315039 200337015 200337015 200337015	
<b>Section 412</b>	<b>Minimum Funding Standards</b>	<b>412.00-00</b>
	200247059 200312025 200312025 200312025 200312025 200312025 200312025	
	• Funding Standard Account	412.01-00
	200225043	
	• Funding Method	412.04-00
	200242042 200306038 200306038	

	<ul style="list-style-type: none"> <li>• Minimum Funding Waiver 412.06-00  200202073 200210064 200214030 200229049 200229049 200229049 200229049  200229049 200230045 200230045 200235034 200235034 200236055 200236055  200242043 200247053 200248028 200249011 200249012 200321025 200321026  200340027 200340028 200340029 200346027 200346028 200346029 200346030  200346031 200349002 200349003 200349004 200349005 200349006 200251020  200251020 200251020 200251021 200251021 200251021 200251022 200251022  200251022 200251023 200251023 200251023 200252099 200252099 200301042  200301043 200301044 200305029 200315030 200315036 200315037 200317052  200317053 200317054 200323043 200325006 200325006 200328037 200328039  200328040 200328041 200330044 200331009 200332021 200332022 200336037  200338016 200338017 200341020 200341021 200342005 200342006 200345045  200345046 200345047 200345048 <b>200351028 200351029 200351030</b></li> </ul>	
	<ul style="list-style-type: none"> <li>• Accrued Benefit Waiver 412.07-00  200349005 200306039 200306039</li> </ul>	
<b>Section 413</b>	<b>Collectively Bargained Plans 413.00-00</b>	
	<ul style="list-style-type: none"> <li>• Deduction Limitations 413.02-00  200302050 200346026 200302050 200330047</li> </ul>	
	<ul style="list-style-type: none"> <li>• Plans Maintained by More Than One Employer 413.04-00  200306038 200306038</li> </ul>	
<b>Section 414</b>	<b>Definitions and Special Rules 414.00-00</b>	
	200236046 200236046 200327061 200250039 200313020 200317035 200317038 200317046 200322020 200326036 200326038	
	<ul style="list-style-type: none"> <li>• Employees of Controlled Group of Corporation 414.02-00  200248029</li> </ul>	
	<ul style="list-style-type: none"> <li>• Multiemployer Plan 414.04-00  200306038 200306038</li> </ul>	
	<ul style="list-style-type: none"> <li>• Mergers and Consolidations of Plans or Transfers of Plan Assets 414.06-00  200230042 200230042 200350020</li> </ul>	
	<ul style="list-style-type: none"> <li>• Governmental Plan 414.07-00  200230042 200230042 200244021 200303064 200303064 200307090 200307090  200307093 200307093 200313017 200315038 200331003 200339055</li> </ul>	
	<ul style="list-style-type: none"> <li>• Church Plan 414.08-00  200207027 200229050 200229050 200229050 200229050 200229050 200230043  200230043 200235032 200235032 200236048 200236048 200239036 200239036  200239036 200243053 200250041 200251015 200251015 200251015 200252095  200252095 200305031 200307096 200307096 200307097 200307097 200310025  200310025 200310025 200313019 200313023 200317029 200317030 200317039  200320028 200320028 200323048 200326045 200330042 200331010 200338019  200338020 200338021 200348030 200348031 200350020 200350021</li> </ul>	
	<ul style="list-style-type: none"> <li>• Certain Employee Contributions 414.09-00  200203076 200204041 200204043 200204049 200204050 200216035 200221058  200221060 200221063 200223070 200224034 200231017 200231017 200236054  200236054 200238052 200238052 200238052 200240054 200240054 200240054  200240054 200241045 200241045 200241045 200241046 200241046 200241046  200241055 200241055 200241055 200241057 200241057 200241057 200245056  200249009 200304039 200304040 200321024 200327068 200340025 200301045  200307089 200307089 200307092 200307092 200311041 200312026 200312026  200312026 200312026 200312026 200312026 200316041 200317024 200317034  200318074 200324060 200325007 200325007 200326037 200328043 200333038  200333039 200334042 200337016 200337016 200337016 200338018 200338022  200342009 200345042 200345043 200347020 200347022</li> </ul>	

<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans</b>	<b>415.00-00</b>
	200219042 200229051 200229051 200229051 200229051 200229051 200321019 200321020 200317025 200317026 200317047 200322019 200329046 200330046 200334041 200337017 200337017 200337017	
	• Limitation for Defined Benefit Plans	415.01-00
	200350018	
	• Limitation for Defined Contribution Plans	415.02-00
	200230044 200230044 200334041	
	• <i>Annual Addition</i>	415.02-01
	200213033	
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b>	<b>419.00-00</b>
	200203071 200219002	
	• Welfare Benefit Fund	419.03-00
	200311037	
	• Qualified Asset Account	419.11-00
	200203073 200203074 200203075	
	• Account Limit	419.12-00
	• <i>Collectively Bargained Funds</i>	419.12-02
	200311037	
	• Aggregation Rules	419.13-00
	200317036	
	• Ten or More Employer Plan Exception	419.14-00
	200219002	
<b>Section 419A</b>	<b>Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.)</b>	<b>419A.00-00</b>
	200210025 200317036	
<b>Section 420</b>	<b>Transfers to Retiree Health</b>	<b>420.00-00</b>
	200301047 200315038	
<b>Section 423</b>	<b>Employee Stock Purchase Plans</b>	<b>423.00-00</b>
	200241001 200241001 200241001 200244006 200307006 200307006	
<b>Section 424</b>	<b>Definitions and Special Rules</b>	<b>424.00-00</b>
	• Modification, Extension or Renewal of Options	424.01-00
	200207005	
<b>Section 444</b>	<b>Election of Taxable Year Other Than Required Year</b>	<b>444.00-00</b>
	• Procedural Requirements for Making Election	444.03-00
	200222014 200313006 200332003	
<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b>	<b>446.00-00</b>
	200225006 200234069 200234069 200234069 200234069 200242001 200310003 200310003 200310003	
	• Clearly v. Not Clearly Reflecting Income	446.01-00
	200213004 200242010	
	• Change of Methods (Permissible v. Not Permissible)	446.04-00
	200302002 200302002	
	• <i>Consent--Form, Time, etc., Requirements</i>	446.04-05
	200328001 200328001 200328001	

	• <i>Change in Method of Accounting for Depreciation</i>	446.04-17
	200206014 200206015 200206021 200208002 200210053 200214003 200216016 200216018 200222022 200229021 200229021 200229021 200229021 200229021 200245038 200246006 200246006 200246006 200248016 200327041	
	• Method of Accounting; Change of Method; Accrual to Cash (Overall)	446.14-00
	200334026	
	• Method of Accounting; Insurance Companies (Overall)	446.20-00
	• <i>Property and Casualty Insurance Companies</i>	446.20-02
	200234001 200234001 200234001 200234001 200234002 200234002 200234002 200234002	
	• Mark to Market (Section 475)	446.25-00
	200221008	
<b>Section 448</b>	<b>Limitation on Use of Cash Method of Accounting</b>	<b>448.00-00</b>
	• Farming Business Exception	448.03-00
	• <i>Farming Business Defined</i>	448.03-01
	200242010	
	• Nonaccrual of Certain Amounts by Service Providers	448.09-00
	200232010	
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b>	<b>451.00-00</b>
	200209015 200222003 200225006 200227012 200251009 200251009 200251009 200310003 200310003 200310003 200311043 <b>200351024</b>	
	• Annual Theory	451.01-00
	200210019 200217052 200234056 200234056 200234056 200234056	
	• Conditions and Contingencies	451.04-00
	200236003 200236003	
	• Tax Refunds	451.08-00
	200211043	
	• Prepaid and Advance Income	451.13-00
	200247035	
	• <i>Goods (1.451-5)</i>	451.13-04
	200246016 200246016 200246016	
	• Constructive Receipt	451.14-00
	200203006 200305018	
	• <i>Compensation</i>	451.14-04
	200202027 <b>200351003</b>	
	• Accrual Method	451.19-00
	200247035	
	• Special Rules for Crop Insurance Proceeds	451.23-00
	200213026	
<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b>	<b>453.00-00</b>
	200218034 200326015	
	• Revocation of Elections	453.08-00
	200226039 200230016 200230016 200308042 200305014 200308042 200317014 200323009 200329026 200329027	
	• <i>Election After Revocation</i>	453.08-01
	200250027	
	• Contingent Payment Sales	453.09-00

	• <i>Alternative Basis Recovery</i>	453.09-01
	200236036 200236036 200345020	
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b>	<b>457.00-00</b>
	200205007 200321002 200343006 200323017 200348028 <b>200351002</b>	
	• Year of Inclusion in Gross Income	457.01-00
	200202027 200302032 200301032 200302032 200303041 200303041 200303058	
	200303058 200330011 200330033 200337010 200337010 200337010	
	• Eligible Deferred Compensation Plan Defined	457.05-00
	200303041 200303041 200330033 200337010 200337010 200337010	
	• <i>Plan</i>	457.05-01
	200303058 200303058	
	• <i>Tax Exempt Organization</i>	457.05-03
	200302015 200302015 200330011	
	• Definitions	457.08-00
	• <i>Eligible Employer</i>	457.08-01
	200313017	
	• <i>Substantial Risk of Forfeiture</i>	457.08-07
	200321002	
	• Special Rules	457.09-00
	• <i>Certain Plans Excepted</i>	457.09-05
	<b>200351003</b>	
	• <i>Length of Service Award Plans</i>	457.09-08
	200224002	
	• Ineligible Plans	457.10-00
	200229001 200229001 200229001 200229001 200229001 200302032 200321002	
	200301032 200302032	
	• Exclusive Benefit Set-Asides	457.12-00
	• <i>Custodial Accounts and Contracts</i>	457.12-02
	200303058 200303058	
<b>Section 460</b>	<b>Special Rules for Long-Term Contracts</b>	<b>460.00-00</b>
	200202045	
	• Definition of Long-Term Contract (See Also 451)	460.05-00
	200202045	
<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b>	<b>461.00-00</b>
	200203004 200208004 200209010 200209017 200219014 200225006 200229009	
	200229009 200229009 200229009 200229009 200229010 200229010 200229010	
	200229010 200229010 200243022 200243024 200302009 200302010 200302011	
	200302012 200302013 200301009 200301012 200301013 200301014 200301015	
	200301016 200301017 200301018 200301019 200302009 200302010 200302011	
	200302012 200302013	
	• Accrual Method	461.01-00
	200236007 200236007	
	• Incurred Liabilities	461.06-00
	200216013	
<b>Section 465</b>	<b>Deductions Limited to Amount at Risk</b>	<b>465.00-00</b>
	200237003 200340024 200324002 200328029 200328029	

<b>Section 468</b>	<b>Special Rules for Mining and Solid Waste Reclamation and Closing Costs</b> 200235021 200235021	<b>468.00-00</b>
	• Revocation of Election, Separate Reserves 200339029	468.04-00
<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b> 200207016 200208004 200209010 200218019 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200238046 200238046 200238046 200243022 200243024 200246012 200246012 200246012 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013 200318031 200318033 200318034 200318037 200318038 200323034	<b>468A.00-00</b>
	• Income and Deductions of the Taxpayer	468A.03-00
	• <i>Formulas or Other Methods</i> 200201033 200201033 200202025 200203008 200203038 200203039 200203040 200203062 200203064 200203065 200232021 200232022 200245044 200245045 200302021 200302023 200302027 200302028 200302041 200335026 200302021 200302023 200302027 200302028 200302041	468A.03-04
	• Ruling Amount	468A.04-00
	• <i>Revised Schedules</i> 200201033 200201033 200202025 200202035 200203008 200203038 200203039 200203040 200203062 200203064 200203065 200210036 200210039 200232021 200232022 200236034 200236034 200239010 200239010 200239010 200240009 200240009 200240009 200240009 200241025 200241025 200241025 200245044 200245045 200302021 200302023 200302027 200302028 200302041 200327042 200335026 200343016 200343017 200346020 200302021 200302023 200302027 200302028 200302041 200323004 200323005 200323008 200326019 200339030 200345017 200345018 200345021 200345023 200345024 200345035 200345036 200345039	468A.04-02
	• Nuclear Power Plant	468A.06-00
	• <i>Disposition of Interest</i> 200246013 200246013 200246013	468A.06-03
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b> 200213015 200222001 200243034 200316040	<b>468B.00-00</b>
	• In General <b>200351008</b>	468B.01-00
	• Taxation of Designated Settlement Funds 200329045	468B.02-00
	• Definitions	468B.04-00
	• <i>Designated Settlement Fund</i> 200242035	468B.04-02
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b> 200243025	<b>469.00-00</b>
	• Passive Activity Defined 200206016 200234049 200234049 200234049 200234049 200303052 200303052 200332004	469.03-00
<b>Section 471</b>	<b>General Rule for Inventories</b> 200242010	<b>471.00-00</b>
	• Items Includible v. Not Includible in Inventory 200203001	471.09-00

<b>Section 472</b>	<b>Last-In, First-Out Inventories</b>	<b>472.00-00</b>
	• Election	472.01-00
	200223005 200223017 200234048 200234048 200234048 200234048 200234052 200234052 200234052 200234052 200327017 200326013 200329042	
	• LIFO Conformity Requirement	472.05-00
	200239032 200239032 200239032	
	• Inventory Price Index Method	472.09-00
	200328001 200328001 200328001	
<b>Section 475</b>	<b>Mark to Market Accounting Method for Dealers in Securities</b>	<b>475.00-00</b>
	• Securities Traders	475.08-00
	200209052 200209053 200209054 200304006	
<b>Section 481</b>	<b>Adjustments Required by Changes in Method of Accounting</b>	<b>481.00-00</b>
	200209025	
<b>Section 482</b>	<b>Allocation of Income and Deductions Among Taxpayers</b>	<b>482.00-00</b>
	200205003 200206006 200217021 200224011 200237003 200238022 200238022 200238022 200238025 200238025 200238025	
	• Services	482.09-00
	200230001 200230001	
	• Transfer or Use of Intangibles	482.11-00
	200230001 200230001	
	• <i>Cost Sharing Agreements</i>	482.11-08
	200225009	
	• Allocation of Net Income	482.13-00
	200203053	
	• Allocation of Deductions	482.17-00
	200203053	
	• Collateral Effects of Allocation	482.22-00
	• <i>Constructive Dividend</i>	482.22-02
	200334001	
	• <i>Capital Contribution</i>	482.22-03
	200334001	
	• Rev. Proc. 65-17	482.23-00
	200229019 200229019 200229019 200229019 200229019	
<b>Section 501</b>	<b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b>	<b>501.00-00</b>
	200217044 200230018 200230018 200236049 200236049 200244028 200245064 200307094 200307094 200317035 200317038 200333008 200336034 200347023 200348029	
	• Title-Holding Company	501.02-00
	200214035 200214036	
	• Religious, Charitable, etc., Institutions and Community Chest	501.03-00
	200211051 200216037 200222030 200225042 200304036 200321021 200349008 200333034	

<ul style="list-style-type: none"> <li>• <i>Foundations</i></li> </ul>	501.03-02
200204039 200205048 200205049 200206057 200218036 200218041 200218042 200219036 200219039 200221050 200222034 200225042 200232036 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238050 200238050 200238050 200241056 200241056 200241056 200335037 200324057 200331005 200331006 200331007 200331008	
<ul style="list-style-type: none"> <li>• <i>Trusts</i></li> </ul>	501.03-03
200343026	
<ul style="list-style-type: none"> <li>• <i>Educational Organizations</i></li> </ul>	501.03-08
200203069 200225046 200236051 200236051 200243056 200304036	
<ul style="list-style-type: none"> <li>• <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i></li> </ul>	501.03-10
200326041 200326042 200326043	
<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i></li> </ul>	501.03-11
200203070 200206058 200211051 200214035 200214036 200216036 200218037 200233025 200238051 200238051 200238051 200240053 200240053 200240053 200240053 200241050 200241050 200241050 200245057 200304041 200304042 200327065 200327067 200305032 200311042 200316043 200325003 200325003 200325004 200325004	
<ul style="list-style-type: none"> <li>• <i>Labor Organizations (See Also 0501.05-00)</i></li> </ul>	501.03-12
200233024	
<ul style="list-style-type: none"> <li>• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i></li> </ul>	501.03-15
200325005 200325005	
<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i></li> </ul>	501.03-22
200247056 200332018	
<ul style="list-style-type: none"> <li>• <i>Scientific Organizations</i></li> </ul>	501.03-24
200343027 200343028 200326035	
<ul style="list-style-type: none"> <li>• <i>Social Welfare Groups (See Also 0501.04-00)</i></li> </ul>	501.03-25
200211052 200249014 200304036	
<ul style="list-style-type: none"> <li>• <i>State Instrumentalities</i></li> </ul>	501.03-26
200216037	
<ul style="list-style-type: none"> <li>• <i>Testing for Public Safety</i></li> </ul>	501.03-28
200215057 200215058 200215059 200215060	
<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i></li> </ul>	501.03-30
200218036 200218041 200218042 200219036 200219039 200225046 200333034 200347017	
<ul style="list-style-type: none"> <li>• <i>Limitation of Beneficiaries</i></li> </ul>	501.03-31
200332018	
<ul style="list-style-type: none"> <li>• <i>Lessening the Burdens of Government</i></li> </ul>	501.03-33
200349008	
<ul style="list-style-type: none"> <li>• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i></li> </ul>	501.04-00
<ul style="list-style-type: none"> <li>• <i>Local Associations of Employees</i></li> </ul>	501.04-01
200219037	
<ul style="list-style-type: none"> <li>• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i></li> </ul>	501.06-00
200223067 200333031 200333032 200333033	
<ul style="list-style-type: none"> <li>• <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i></li> </ul>	501.08-00
200222032 200225038 200225039	



	• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 200204045 200225041 200302052 200327063 200327066 200301047 200302052 200317036	501.09-00
	• <i>Permissible Benefits</i> 200211053 200311037	501.09-01
	• <i>Geographic Locale</i> 200314030	501.09-02
	• <i>Inurement</i> 200203073 200203074 200203075 200211053 200223068	501.09-03
	• <i>Membership</i> 200338023	501.09-04
	• Income Inures v. does Not Inure to Private Individual 200230005 200230005	501.32-00
	• Business Activities	501.36-00
	• <i>Section 501(c)(3) Organizations</i> <b>200351033</b>	501.36-01
<b>Section 502</b>	<b>Feeder Organizations (Exempt v. Not Exempt)</b>	<b>502.00-00</b>
	• Section 501 (c)(3) Organizations 200241050 200241050 200241050	502.01-00
<b>Section 507</b>	<b>Termination of Private Foundation Status</b>	<b>507.00-00</b>
	200201035 200201035 200201036 200201036 200204042 200204053 200205048 200205049 200206057 200215054 200215055 200215056 200216032 200216033 200219043 200219044 200221064 200221065 200221066 200221067 200221068 200221069 200226045 200229052 200229052 200229052 200229052 200229052 200229053 200229053 200229053 200229053 200229053 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238048 200238048 200238048 200238049 200238049 200238049 200238050 200238050 200238050 200241049 200241049 200241049 200241056 200241056 200241056 200242045 200242046 200243051 200243057 200244024 200244026 200244027 200245054 200246035 200246035 200246035 200247057 200247060 200302049 200304025 200302049 200313021 200313022 200324035 200333013 200333036 200333037 200342008	
	• Termination Under Section 507(a)(1) 200343026 <b>200351031</b>	507.01-00
	• Termination Under Section 507(a)(2)(A) 200221050	507.02-00
	• Termination Under Section 507(b)(1)(A) 200225045	507.03-00
	• Termination Under Section 507(b)(1)(B) 200204039 200220030 200225045	507.04-00
	• Liability of Transferee Organizations 200204039 200221050	507.05-00
	• Imposition of Tax 200204039	507.06-00
	• Aggregate Tax Benefit 200204039	507.07-00
<b>Section 508</b>	<b>Special Rules With Respect to Section 501 (c)(3) Organizations</b> 200226012	<b>508.00-00</b>

<b>Section 509</b>	<b>Private Foundation Defined</b> 200326041 200326042 200326043	<b>509.00-00</b>
	<ul style="list-style-type: none"> <li>• Exceptions to Private Foundation Status 200316043 200348029</li> <li>• <i>Publicly Supported Organizations</i> 200325005 200325005</li> <li>• <i>Supporting Organizations</i> 200204040 200208027 200215048 200218037 200335037 <b>200351031</b></li> <li>• Continuation of Private Foundation Status 200205048 200205049 200206057 200216032 200216033 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238050 200238050 200238050 200241049 200241049 200241049 200241056 200241056 200241056</li> </ul>	<ul style="list-style-type: none"> <li>509.02-00</li> <li>509.02-01</li> <li>509.02-02</li> <li>509.03-00</li> </ul>
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b> 200211051 200213021 200214035 200214036 200215057 200215058 200215059 200215060 200216036 200225044 200233031 200349008 200311038 200311039 200312003 200312003 200312003 200312003 200312003 200312003 200312004 200312004 200312004 200312004 200312004 200312004 200326035 200326041 200326042 200326043 200345041	<b>511.00-00</b>
	<ul style="list-style-type: none"> <li>• Organizations Subject to Tax 200236049 200236049</li> <li>• Section 501(c)(2) Corporations 200214035 200214036</li> </ul>	<ul style="list-style-type: none"> <li>511.01-00</li> <li>511.02-00</li> </ul>
<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b> 200208027 200211051 200213027 200214035 200214036 200216036 200220028 200223067 200233024 200233031 200236049 200236049 200237027 200242041 200243056 200304003 200304004 200304005 200349008 200301030 200301047 200303062 200303062 200320026 200320026 200328042 200328045 200328046 200328048 200345041	<b>512.00-00</b>
	<ul style="list-style-type: none"> <li>• Exception, Additions, and Limitations on Unrelated Income 200225046 200234071 200234071 200234071 200234071 200321021 200325005 200325005 200348029 <b>200351033</b></li> <li>• <i>Rents and Royalties</i> 200219037 200222030 200225046 200241050 200241050 200241050 200326035</li> <li>• Partnerships 200206058 200218037 200304041 200304042 200251016 200251016 200251016 200251017 200251017 200251017 200251018 200251018 200251018 200325003 200325003 200325004 200325004 <b>200351033</b></li> <li>• Definitions</li> <li>• <i>General</i></li> <li>• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et seq.)</i></li> <li>• Modifications</li> </ul>	<ul style="list-style-type: none"> <li>512.01-00</li> <li>512.01-01</li> <li>512.02-00</li> <li>512.09-00</li> <li>512.09-01</li> <li>512.09-03</li> <li>512.10-00</li> </ul>
	<ul style="list-style-type: none"> <li>200225044 200250042 200252096 200252096</li> <li>200223068 200311037 200314030 200317036</li> <li>200246032 200246032 200246032 200315028 200315032 200315034 200315035</li> </ul>	

<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b>	<b>513.00-00</b>
	200203069 200204051 200206058 200211051 200213027 200214035 200214036 200216037 200218037 200222031 200222032 200225038 200225039 200225044 200230005 200230005 200236049 200236049 200236051 200236051 200304036 200304041 200304042 200349008 200301048 200307094 200307094 200313024 200314031 200325003 200325003 200325004 200325004 200325005 200325005 200333031 200333032 200333033 200333034 200345041	
	• Advertising, etc., Activities 200225046 200303062 200303062 <b>200351033</b>	513.02-00
	• Cooperatives 200223067	513.03-00
	• Sales and Service to Public 200222030 200309031	513.04-00
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b>	<b>514.00-00</b>
	200213027 200214035 200214036 200216036 200233031 200233032 200235042 200235042 200237027 200314031 200320027 200320027	
	• Definitions--Debt-Financed Property 200211052 200315028 200315032 200315034 200315035 200320026 200320026 200320027 200320027 200345041	514.06-00
	• Acquisition Indebtedness 200224014 200233023 200318076 200320027 200320027	514.07-00
	• Allocation Rules <b>200351032</b>	514.09-00
<b>Section 528</b>	<b>Certain Homeowners Associations</b>	<b>528.00-00</b>
	200203027	
	• Revocation of Election 200344017	528.04-00
<b>Section 529</b>	<b>Qualified State Tuition Programs</b>	<b>529.00-00</b>
	200214032 200231020 200231020 200232035 200311034	
<b>Section 561</b>	<b>Deduction v. Not a Deduction for Dividends Paid</b>	<b>561.00-00</b>
	• Date of Payment 200213017	561.02-00
<b>Section 562</b>	<b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b>	<b>562.00-00</b>
	• General Rule 200332005	562.01-00
	• Preferential Dividends 200213017	562.03-00
<b>Section 565</b>	<b>Consent Dividends</b>	<b>565.00-00</b>
	200333027	
	• General Rule	565.01-00
	• <i>Making and Filing Consents</i> 200240022 200240022 200240022 200240022 200302034 200302034 200324031 200326026	565.01-02
<b>Section 613</b>	<b>Percentage Depletion</b>	<b>613.00-00</b>
	200219004	
	• Gross Income From Property	613.02-00
	• <i>Representative Market or Field Price</i> 200308001 200308001	613.02-06

	• <i>Proportionate Profits</i> 200308001 200308001	613.02-07
<b>Section 631</b>	<b>Gain or Loss in the Case of Timber, Coal, or Domestic Iron Ore</b>	<b>631.00-00</b>
	• Election to Consider Cutting as Sale or Exchange 200229007 200229007 200229007 200229007 200229007	631.01-00
	• <i>Fair Market Value of Timber (See Also 611.07-02 et seq.)</i> 200229007 200229007 200229007 200229007 200229007	631.01-01
<b>Section 636</b>	<b>Income Tax Treatment of Mineral Production Payments</b>	<b>636.00-00</b>
	200240036 200240036 200240036 200240036	
<b>Section 641</b>	<b>Imposition of Tax</b>	<b>641.00-00</b>
	200229018 200229018 200229018 200229018 200229018 200240010 200240010 200240010 200240010	
	• Termination of Estates and Trusts 200226031	641.03-00
<b>Section 642</b>	<b>Special Rules for Credits and Deductions</b>	<b>642.00-00</b>
	200240027 200240027 200240027 200240027	
	• Charitable Deduction 200344021 200252032 200252032 200328030 200328030 200328030 200339018	642.03-00
	• <i>Paid or Permanently Set Aside</i> 200221011 200336020	642.03-03
	• <i>Pooled Income Funds</i> 200214017 200214018 200252066 200252066 200329031 200329035	642.03-06
<b>Section 643</b>	<b>Definitions Applicable to Subparts A, B, C, and D</b>	<b>643.00-00</b>
	• Income Defined 200210002 200226015	643.02-00
	• Multiple Trusts 200209007 200209008 200210056 200210061	643.06-00
<b>Section 645</b>	<b>Certain Revocable Trusts Treated as Part of Estate (Re-numbered from sec. 646 in RRA of 1998)</b>	<b>645.00-00</b>
	200329018 200329019	
<b>Section 651</b>	<b>Deductions for Trusts Distributing Current Income Only</b>	<b>651.00-00</b>
	200240010 200240010 200240010 200240010 200242037	
<b>Section 661</b>	<b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b>	<b>661.00-00</b>
	200207018 200240010 200240010 200240010 200240010 200242037	
	• Amounts Paid, Credited, or Required to Be Distributed 200210002 200226031	661.01-00
<b>Section 662</b>	<b>Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus</b>	<b>662.00-00</b>
	200210002	
<b>Section 663</b>	<b>Special Rules Applicable to Sections 661 and 662</b>	<b>663.00-00</b>
	• 65-Day Rule 200250003	663.04-00
	• Separate Share Rule 200210002	663.05-00

<b>Section 664</b>	<b>Charitable Remainder Trusts</b>	<b>664.00-00</b>
	200202078 200203034 200205008 200207026 200219012 200221042 200229046 200229046 200229046 200229046 200229046 200230004 200230004 200240012 200240012 200240012 200240012 200245058 200304025 200250042 200251010 200251010 200251010 200252096 200252096 200301020 200324023 200333013	
	• Character of Distribution 200215032	664.01-00
	• Definitions 200218008	664.03-00
	• <i>Charitable Remainder Unitrust</i> 200232015 200233005 200233006 200233007 200233008 200234038 200234038 200234038 200234038 200240012 200240012 200240012 200240012 200244011 200335017 200251016 200251016 200251016 200251017 200251017 200251017 200251018 200251018 200251018 200305023 200306008 200306008 200306009 200306009 200326039 200326040 200338006	664.03-02
	• <i>Unitrust With Income Exception</i> 200215042	664.03-03
<b>Section 671</b>	<b>Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners</b>	<b>671.00-00</b>
	200209007 200209008 200210018 200227022 200247013 200335029 200328030 200328030 200328030 200329018 200329019 200339028	
	• Persons Treated as Grantors 200209015 200227020 200239035 200239035 200239035 200323015 200339018	671.02-00
	• Method of Reporting 200207007	671.04-00
<b>Section 672</b>	<b>Definitions and Rules</b>	<b>672.00-00</b>
	200243031	
	• Related or Subordinate Party 200229013 200229013 200229013 200229013 200229013	672.02-00
<b>Section 676</b>	<b>Power to Revoke</b>	<b>676.00-00</b>
	200209015	
<b>Section 677</b>	<b>Income for Benefit of Grantor</b>	<b>677.00-00</b>
	200222003	
<b>Section 678</b>	<b>Person Other Than Grantor Treated as Substantial Owner</b>	<b>678.00-00</b>
	200235007 200235007 200235008 200235008 200235009 200235009 200238004 200238004 200238004 200238005 200238005 200238005 200238006 200238006 200238006 200238007 200238007 200238007 200238008 200238008 200238008 200238009 200238009 200238009 200238010 200238010 200238010 200238011 200238011 200238011 200238012 200238012 200238012 200340015	
<b>Section 684</b>	<b>Recognition of Gain on Certain Transfers to Certain Foreign Trusts and Estates</b>	<b>684.00-00</b>
	200338015	
<b>Section 691</b>	<b>Recipients of Income in Respect of Decedents</b>	<b>691.00-00</b>
	200209026 200221011 200230018 200230018 200234019 200234019 200234019 200234019 200336020	
	• Deduction for Estate Tax 200247001 200303010 200303010 200316008	691.03-00
<b>Section 701</b>	<b>Partners, Not Partnerships, Subject to Tax</b>	<b>701.00-00</b>
	200246014 200246014 200246014	

	• Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2 200205021 200242004 200250013	701.01-00
<b>Section 702</b>	<b>Income and Credits of Partner</b> 200214016 200346019	<b>702.00-00</b>
	• Partner's Distributive Share	702.01-00
	• <i>Credits</i> 200215005 200215017 200216003 200216004 200216011 200216015	702.01-09
	• Character of Items 200323015	702.07-00
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	• Partnership Agreement 200210047 200329001	704.01-00
	• <i>Economic Effect</i> 200346019 200323015	704.01-02
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	• Not in Capacity as Partner 200250013 200301004	707.01-00
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	• Termination 200214016	708.01-00
<b>Section 721</b>	<b>Nonrecognition of Gain or Loss on Contributions</b> 200210047 200211017 200214016 200308033 200335034 200252014 200252014 200308033 200310026 200310026 200310026 200317011 200333020 200345007 200345010	<b>721.00-00</b>
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<b>Section 723</b>	<b>Basis of Property Contributed to Partnership</b> 200214016 200335034	<b>723.00-00</b>
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	• Timeliness of Election	754.02-00
	200202053 200202055 200205025 200209046 200215011 200229028 200229028 200229028 200229028 200229028 200234031 200234031 200234031 200234031 200234032 200234032 200234032 200234032 200234033 200234033 200234033 200234033 200234034 200234034 200234034 200234034 200234035 200234035 200234035 200234035 200248015 200249005 200343022 200252079 200252079 200252082 200252082 200314013 200316006 200318040 200318059 200323001 200326005 200326008 200326009 200326010 200326011 200328014 200328014 200328014 200336006 200336007 200336008 200336009 200336010 200336011 200336012 200336013 200348014	
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	200323015	
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	200202022	
	• <i>Organizations Not Treated as a Partnership</i>	761.01-02
	200216005	
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	200305025 200305026	
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	200221020	
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	200334005	
<b>Section 807</b>	<b>Rules for Certain Reserves</b>	<b>807.00-00</b>
	200328006 200328006 200328006	
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	200325001 200325001	
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	200339049	
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	200339049	
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	200221036 200223012 200244001 200344003	
	• Variable Contract Defined	817.04-00
	200206047 200246022 200246022 200246022 200248021	
	• Other Special Rules	817.06-00
	200308032 200308032	
	• Treatment Nondiversified Contracts	817.08-00
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	200244016 200308032 200308032	
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	200202002 200332014	
	• Alternative Tax Small Companies	831.02-00
	200223015 200308034 200308034 200332014	
	• Whether Company Qualifies as Insurance Company	831.03-00
	200237010 200242027 200340011	

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	200234001 200234001 200234001 200234001 200234002 200234002 200234002 200234002 200237010 200340011	
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	200203016 200330009	
	• Reduction of Deduction	832.07-00
	200234013 200234013 200234013 200234013	
	• Interinsurers or Reciprocal Underwriters	832.15-00
	200242005	
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	200201004 200201004	
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<b>Section 852</b>	<b>Taxation of Regulated Investment Companies and Their Shareholders</b>	<b>852.00-00</b>
	• Taxable Income of a Regulated Investment Company	852.10-00
	200341014	
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	200206027 200302006 200327028 200302006 200329005 200329017 200330025 200333004 200341015 200345008 <b>200351026 200351027</b>	
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	200225033 200226013 200234054 200234054 200234054 200234054 200320018 200320018	
	• Income Requirements	856.01-00
	200236037 200236037 200310014 200310014 200310014	
	• Rents From Real Property	856.04-00
	200234054 200234054 200234054 200234054 200327048 200320023 200320023	
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	200304011 200316027 <b>200351025</b>	
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	200217002	



	• Rents and Royalties 200222011	861.05-00
	• Allocation and Apportionment of Deductions (In General) 200215010	861.08-00
	• <i>Allocation</i> 200234020 200234020 200234020 200234020 200235022 200235022 200241014 200241014 200241014	861.08-01
	• <i>Apportionment</i> 200203020 200241014 200241014 200241014	861.08-02
	• <i>Research and Experimental Expenditures -- Allocation</i> 200207012	861.08-05
	• <i>Research and Experimental Expenditures -- Apportionment -- Sales Method</i> 200207012	861.08-06
	• <i>Research and Experimental Expenditures -- Apportionment -- Gross Income Method</i> 200207012	861.08-07
	• Allocation and Apportionment of Interest Expense (In General)	861.09-00
	• <i>Asset Method of Apportionment</i> 200201009 200201009 200207003 200212001 200220012 200221043 200221044 200307002 200307002 200347002	861.09-06
	• Allocation Apportionment of Research and Experimental Expenditures (In General) 200207012 200243020	861.15-00
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	• Rules for Allocating Interest, etc. (See Also 861.08 through 861.14) 200201009 200201009	864.04-00
<b>Section 871</b>	<b>Tax on Nonresident Alien Individuals</b>	<b>871.00-00</b>
	• Tax on Nonresident Aliens	871.02-00
	• <i>Social Security Benefits</i> 200235026 200235026	871.02-06
<b>Section 877</b>	<b>Expatriation to Avoid Tax</b> 200211015 200221037 200304007 200335027 200307003 200307003 200309023 200316037 200324021 200332024 200336024 <b>200351004</b>	<b>877.00-00</b>

	<ul style="list-style-type: none"> <li>• Principal Purpose--the Avoidance of Tax 877.01-00</li> </ul>	
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	<ul style="list-style-type: none"> <li>• Ruling Submission by Expatriating Long-Term Resident 877.08-00</li> </ul>	
	<ul style="list-style-type: none"> <li>200210049 200210050 200216020 200216021 200221039 200234036 200234036</li> <li>200234036 200234036 200329025 200345011 200350005</li> </ul>	
<b>Section 881</b>	<b>Tax on Income of Foreign Corporations Not Connected with United States Business</b> 881.00-00	
	200206008 200227006	
	<ul style="list-style-type: none"> <li>• Repeal of Tax On Interest of Foreign Corporations Received From Certain Portfolio Debt Investments 881.02-00</li> </ul>	
	<ul style="list-style-type: none"> <li>• <i>Exclusion of Interest Received By CFC From Related Person</i> 881.02-10</li> </ul>	
	200203026	
<b>Section 882</b>	<b>Tax on Income of Foreign Corporations Connected with United States Business</b> 882.00-00	
	<ul style="list-style-type: none"> <li>• Interest deductions 882.07-00</li> </ul>	
	<ul style="list-style-type: none"> <li>• <i>Liability/Asset Ratio</i> 882.07-02</li> </ul>	
	200232025	
<b>Section 884</b>	<b>Branch Tax</b> 884.00-00	
	200323033	
	<ul style="list-style-type: none"> <li>• Rules for Termination, Liquidation, Reorganization or Incorporation 884.08-00</li> </ul>	
	200346023 200341001	
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	<ul style="list-style-type: none"> <li>• Foreign Governments Qualifying For Exemption Under Section 892 892.01-00</li> </ul>	
	<ul style="list-style-type: none"> <li>• <i>Controlled Entities of a Foreign Sovereign</i> 892.01-02</li> </ul>	
	200216025	
	<ul style="list-style-type: none"> <li>• Exempt vs. Nonexempt Income Under Section 892 892.02-00</li> </ul>	
	200243003	
<b>Section 894</b>	<b>Income Affected by Treaty</b> 894.00-00	
	200209026	
<b>Section 897</b>	<b>Disposition of Investment in United States Real Property</b> 897.00-00	
	<ul style="list-style-type: none"> <li>• U.S. Real Property Interest 897.02-00</li> </ul>	
	200201023 200201023 200304021 200304022 200305027	

	• Coordination With Nonrecognition Provisions Such As Exchange of U.S. Real Property Interest By Nonresident Alien Individual or Foreign Corporation 200326032	897.06-00
<b>Section 901</b>	<b>Taxes of Foreign Countries and of Possessions of U.S.</b> 200225032 200302042 200302042	<b>901.00-00</b>
	• Allowance of Credit	901.01-00
	• <i>Dual Capacity Taxpayers</i> 200331001	901.01-04
	• Foreign Taxes on Mineral Income 200302042 200302042	901.04-00
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	• <i>Reelection</i> 200230012 200230012 200248025 200346015	911.11-03
<b>Section 921</b>	<b>Exempt Foreign Trade Income Excluded from Gross Income</b> 200241014 200241014 200241014	<b>921.00-00</b>
<b>Section 924</b>	<b>Foreign Trading Gross Receipts</b>	<b>924.00-00</b>
	• Definition of Foreign Trading Gross Receipts 200346005	924.01-00
<b>Section 925</b>	<b>Transfer Pricing Rules</b> 200215003	<b>925.00-00</b>
	• Computation of Transfer Pricing 200237024 200348004	925.01-00
	• <i>Election of Grouping</i> 200227014 200305008	925.01-01
<b>Section 927</b>	<b>Other Definitions and Special Rules</b>	<b>927.00-00</b>
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	• Election and Termination of Election 200221040 200321009	927.04-00
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	• Filing Requirements of U.S. Residents with Virgin Islands Source Income 200339048	932.01-00

<b>Section 933</b>	<b>Income From Sources Within Puerto Rico</b> 200215019	<b>933.00-00</b>
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<b>Section 954</b>	<b>Foreign Base Company Income</b> 200327052 200341019  • Foreign Personal Holding Company Income 200206010 200224007 200305016  • Foreign Base Company Sales Income 200220005	<b>954.00-00</b>  954.02-00  954.03-00
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<b>Section 956</b>	<b>Investment of Earnings in U.S. Property</b> 200216022  • U.S. Property Defined 200229030 200229030 200229030 200229030 200229030  • Pledges and Guarantees 200216022	<b>956.00-00</b>  956.03-00  956.05-00
<b>Section 960</b>	<b>Special Rules for Foreign Tax Credit</b>  • Taxes Paid by Foreign Corporation and not Previously Deemed Paid by Domestic Corporation 200223022	<b>960.00-00</b>  960.03-00
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<b>Section 985</b>	<b>Functional Currency</b> 200221017 200303021 200303021	<b>985.00-00</b>
<b>Section 988</b>	<b>Treatment of Certain Foreign Currency Transactions</b> 200206006 200237003	<b>988.00-00</b>

**Section 1001**

**Determination of Amount of and Recognition of Gain or Loss**

**1001.00-00**

200202033 200207018 200209007 200209008 200210018 200210056 200210061  
200213011 200213014 200215032 200217024 200217036 200217037 200221032  
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200313002 200314007 200314021 200315001 200315015 200318064 200319004  
200319004 200319005 200319005 200324035 200324051 200334030 200341005

• Allocation of Sales Price  
200315040

1001.01-00

• Amount Realized  
200244009

1001.02-00

• *Real Property Taxes Paid by the Purchaser*

200303023 200303023 200328034 200328034 200328034 200328035 200328035  
200328035

1001.02-02

• *Property Differing Materially*  
200210029 200227020

1001.02-07

• Valuation of Real Estate

1001.15-00

• *Determination Under the Facts*  
200346007

1001.15-01

**Section 1012**

**Basis of Property--Costs**

**1012.00-00**

• Liabilities Assumed as Purchase Price

1012.06-00

200208004 200209010 200219014 200229009 200229009 200229009 200229009  
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200301012 200301013 200301014 200301015 200301016 200301017 200301018  
200301019 200302009 200302010 200302011 200302012 200302013 200326034

• Property Received From Services  
200244008

1012.10-00

**Section 1014**

**Basis of Property Acquired From a Decedent**

**1014.00-00**

200240018 200240018 200240018 200240018 200340019 200311030

• Basis Equal to FMV At Time of Decedent's Death  
200345026

1014.01-00

	• Appreciated Property Acquired By Decedent by Gift Within One Year of Death 200210051	1014.06-00
<b>Section 1015</b>	<b>Basis of Property Acquired by Gift or Transfer in Trust</b> 200202033 200221032 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200319004 200319004 200319005 200319005 200333013	<b>1015.00-00</b>
	• Transfer in Trust After December 31, 1920 200213014 200324051	1015.03-00
	• <i>Basis in Hands of Trustee or Beneficiaries of an Irrevocable Trust</i> 200313002	1015.03-01
<b>Section 1016</b>	<b>Adjustment v. No Adjustment to Basis</b>	<b>1016.00-00</b>
	• Improvements, Additions, Other Capital Charges 200229014 200229014 200229014 200229014 200229014	1016.07-00
	• <i>Stockholders Contributions</i> 200335034	1016.07-03
<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b> 200201007 200201007 200203033 200203042 200208004 200209010 200241013 200241013 200241013 200242009 200327039 200346007 200251008 200251008 200251008 200251014 200251014 200251014 200329021	<b>1031.00-00</b>
	• Like Kind Property 200224004	1031.02-00
	• Like Kind Real Estate 200219006	1031.03-00
	• Deferred Exchanges 200211016 200236026 200236026 200240049 200240049 200240049 200240049 200241016 200241016 200241016 200338001	1031.05-00
	• Basis 200244010 200342003	1031.08-00
<b>Section 1032</b>	<b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b> 200232028 200335034	<b>1032.00-00</b>
<b>Section 1033</b>	<b>Involuntary Conversion</b> 200236003 200236003 200246015 200246015 200246015 200315021	<b>1033.00-00</b>
	• General Rule 200322017	1033.01-00
	• Definition of Involuntary Conversion Events 200217001 200219006 200239009 200239009 200239009 200239012 200239012 200239012	1033.02-00
	• Property Similar or Related in Service or Use 200239009 200239009 200239009 200239012 200239012 200239012	1033.03-00
<b>Section 1035</b>	<b>Exchanges of Insurance Policies</b> 200323012 200342003	<b>1035.00-00</b>
	• Exchange of Policies With Different Insurers	1035.03-00
	• <i>One Policy Exchanged for Two or More Policies</i> 200243047	1035.03-01
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	200202033 200202078 200210056 200210061 200221032 200230017 200230017 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200313002 200319004 200319004 200319005 200319005 200333013 200345007	
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• Termination of Election  
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• *Ceases to be Small Business Corporation*

1362.02-02

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• *Passive Investment Income*

1362.02-03

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• Inadvertent Terminations

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Section 1366

**Pass-Thru of Items to Shareholders**

1366.00-00

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<b>Section 1367</b>	<b>Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders</b> 200223052	<b>1367.00-00</b>
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b> 200205028 200240002 200240002 200240002 200240002 200247002 200320013 200320013 200329011	<b>1374.00-00</b>
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<b>Section 1402</b>	<b>Definitions</b> 200212027	<b>1402.00-00</b>
	• Net Earnings From Self-Employment 200305001 200305002	1402.01-00
	• Self-Employment Income 200321018	1402.02-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200318002	1402.05-00
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	200345006 200350009 200350010	
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	200213014 200229032 200229032 200229032 200229032 200229032 200229033 200229033 200229033 200229033 200229033 200233021 200236016 200236016 200236019 200236019 200236020 200236020 200237021 200238003 200238003 200238003 200238018 200238018 200238018 200238018 200238028 200238028 200238028 200238035 200238035 200238035 200240029 200240029 200240029 200240029 200240030 200240030 200240030 200240030 200241043 200241043 200241043 200242016 200242017 200242020 200242029 200242030 200243037 200243038 200243039 200247008 200247009 200247042 200302033 200302035 200302037 200302038 200308037 200327005 200327006 200327007 200335024 200340013 200340021 200343014 200343015 200343018 200344020 200346018 200252065 200252065 200252076 200252076 200252086 200252086 200301037 200302033 200302035 200302037 200302038 200303053 200303053 200306016 200306016 200306017 200306017 200306018 200306018 200306020 200306020 200306031 200306031 200307078 200307078 200307082 200307082 200307088 200307088 200308037 200309005 200309007 200309010 200309026 200310013 200310013 200310013 200311009 200311013 200313012 200313013 200314006 200316031 200316033 200316034 200316035 200316036 200318056 200318057 200318063 200323025 200323037 200324044 200324049 200326004 200326030 200328019 200328019 200328019 200328021 200328021 200328021 200330016 200330026 200332006 200333019 200334018 200334019 200338005 200342001 200345038 <b>200351012</b>	

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	200214001 200244004 200303003 200303003	
	• <i>Supplemental Unemployment Benefit Plans</i>	3121.01-11
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Section 9100

Extension of Time for Making Certain Elections

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- Section 42; Low-Income Housing Credit 9100.01-00  
 200217013 200318026 200319003 200319003 200330023 200333011 200348017  
 200348018
- Section 59(e) 9100.02-00
- R and D Expenditures 9100.02-03  
 200210055

• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00  
 200201030 200201030 200202046 200202049 200202058 200202067 200204033  
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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00  
 200202066 200203056 200204036 200211027 200213025 200216009 200220013  
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• Section 442; Accounting Periods 9100.09-00  
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**200351021 200351022**

• Section 472; LIFO Election 9100.11-00  
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• Section 663; Special Rules Applicable to Sections 661 and 662 9100.12-00  
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• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00  
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• Section 911; Citizens or Residents of the United States Living Abroad 9100.17-00  
 200321007

• Section 927; FSC Election 9100.18-00  
 200210062 200221040 200245036 200247043 200304001 200321008 200321009  
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<ul style="list-style-type: none"> <li>• Extension of Time For Filing Return 200324049</li> </ul>	9100.19-00
<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return 200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013 200333015 <b>200351001</b></li> </ul>	9100.20-00
<ul style="list-style-type: none"> <li>• Other 200201021 200201021 200201023 200201023 200201028 200201028 200201031 200201031 200203068 200205043 200208018 200208023 200210062 200213022 200213023 200213024 200214004 200214011 200216014 200216023 200216024 200219027 200223009 200227032 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200232027 200234036 200234036 200234036 200234036 200236035 200236035 200238029 200238029 200238029 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200242023 200243043 200245036 200245037 200304001 200304021 200304022 200304028 200321008 200327036 200340016 200344023 200346003 200346004 200252076 200252076 200305027 200312015 200312015 200312015 200312015 200312015 200312015 200312018 200312018 200312018 200312018 200312018 200312018 200313018 200315016 200316039 200318068 200320012 200320012 200323032 200323033 200324044 200324048 200326031 200328012 200328012 200328012 200329020 200329038 200330038 200330040 200333010 200336025 200336027 200339025 200339051 200341001 200345011 200348003 200350005</li> </ul>	9100.22-00
<ul style="list-style-type: none"> <li>• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 200344021</li> </ul>	9100.26-00
<ul style="list-style-type: none"> <li>• Regulation Section 1.1502-20; Loss Disallowance Rule 200206050</li> </ul>	9100.28-00

• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

200202003 200202004 200202005 200202006 200202007 200202008 200202009  
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**200351023**

**Section 9111**

**Miscellaneous Legal Proceedings**

**9111.00-00**

• Res Judicata  
 200221002

9111.14-00

• Collateral Estoppel  
 200221002

9111.19-00

• *Related Civil Action*  
 200206008 200221002

9111.19-02

**Section 9114**

**Tax Conventions (See Also 894.01-00 through 894.12-00)**

**9114.00-00**

• U.S. Model Income Tax Treaty

9114.01-00

• *Students and Trainees*  
 200251003 200251003 200251003

9114.01-20

• U.S. Income Tax Treaties

9114.03-00

• *Canada*  
 200329038

9114.03-06

• *Germany*  
 200327047

9114.03-13

	• <i>Ireland</i>	9114.03-19
	200216010 200236023 200236023 200238031 200238031 200238031 200239030 200239030 200239030 200243029 200321013 200344012 200252071 200252071 200301039 200323016 200330031 200330035 200330039	
	• <i>Japan</i>	9114.03-22
	200222011	
	• <i>Switzerland</i>	9114.03-38
	200201025 200201025 200224025 200332008	
	• <i>United Kingdom</i>	9114.03-42
	200225016	
	• <i>Czech Republic</i>	9114.03-43
	200251003 200251003 200251003	
	• <i>Slovak Republic</i>	9114.03-48
	200251003 200251003 200251003	
<b>Section 9214</b>	<b>Leasing Shelter</b>	<b>9214.00-00</b>
	200218022 200224011 200227018	
	• <i>Railroad Car Leasing</i>	9214.03-00
	200338009	
	• <i>Computer Leasing</i>	9214.04-00
	200209001	
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	200220001 200220002	
	• <i>Substance v. Form Issues Not Contained in Present List</i>	9999.97-00
	200226014 200334001	
	• <i>Not Able to Identify Under Present List</i>	9999.98-00
	200202063 200202070 200205045 200205046 200205047 200206001 200206002 200208025 200208026 200210001 200210032 200210063 200211007 200211045 200212031 200212032 200212033 200213007 200215050 200215052 200216026 200216028 200217005 200217017 200218014 200219035 200220006 200220026 200220027 200221001 200221045 200223018 200223051 200225003 200225034 200233002 200234004 200234004 200234004 200234004 200234055 200234055 200234055 200234055 200235024 200235024 200238002 200238002 200238002 200238043 200238043 200238043 200240023 200240023 200240023 200240023 200240037 200240037 200240037 200240037 200241017 200241017 200241017 200241020 200241020 200241020 200242003 200242006 200245052 200246002 200246002 200246002 200246030 200246030 200246030 200247025 200249001 200302018 200304009 200304029 200304030 200346006 200250001 200302018 200303009 200303009 200303047 200303047 200305003 200312002 200312002 200312002 200312002 200312002 200312002 200316001 200322001 200328029 200334004 200336029 200336035 200338012 200339047	