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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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	• 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

<ul style="list-style-type: none"> <li>• Assets for Control of Transferee (Type "D")</li> </ul>	368.04-00
<ul style="list-style-type: none"> <li>200201006 200201006 200201019 200201019 200201032 200201032 200202047</li> <li>200202059 200202060 200204034 200205001 200205034 200206022 200207025</li> <li>200209018 200209029 200209047 200211032 200212012 200213016 200214014</li> <li>200214021 200215031 200216006 200217006 200217051 200218021 200219025</li> <li>200223002 200223007 200225005 200226007 200226036 200227024 200229025</li> <li>200229025 200229025 200229025 200229025 200231008 200231008 200232004</li> <li>200232005 200232006 200232007 200232008 200232009 200234021 200234021</li> <li>200234021 200234021 200234044 200234044 200234044 200234044 200234053</li> <li>200234053 200234053 200234053 200234061 200234061 200234061 200234061</li> <li>200236038 200236038 200236044 200236044 200237022 200239005 200239005</li> <li>200239005 200239006 200239006 200239006 200239022 200239022 200239022</li> <li>200243028 200243032 200243036 200244014 200245009 200245043 200247019</li> <li>200247020 200247021 200247022 200247023 200247047 200302030 200302044</li> <li>200308004 200308048 200327018 200327027 200327049 200327057 200335008</li> <li>200335009 200335010 200335011 200335012 200335013 200335023 200343005</li> <li>200344018 200251012 200251012 200251012 200252055 200252055 200252058</li> <li>200252058 200252063 200252063 200252072 200252072 200301011 200301040</li> <li>200302030 200302044 200303036 200303036 200303057 200303057 200305009</li> <li>200306012 200306012 200308004 200308048 200309020 200310009 200310009</li> <li>200310009 200311023 200311024 200312011 200312011 200312011 200312011</li> <li>200312011 200312011 200312023 200312023 200312023 200312023 200312023</li> <li>200312023 200312024 200312024 200312024 200312024 200312024 200312024</li> <li>200313003 200318046 200323041 200337001 200337001 200337001 200345050</li> <li>200351005 200352002</li> </ul>	
<ul style="list-style-type: none"> <li>• Recapitalization (Type "E")</li> </ul>	368.05-00
<ul style="list-style-type: none"> <li>200206028 200208017 200211035 200213001 200213002 200213003 200232016</li> <li>200236008 200236008 200304023 200311002 200317019 200326032 200333024</li> <li>200339008 200339054</li> </ul>	
<ul style="list-style-type: none"> <li>• Change in Identity, etc. (Type "F")</li> </ul>	368.06-00
<ul style="list-style-type: none"> <li>200204034 200209049 200335019 200320013 200320013</li> </ul>	
<ul style="list-style-type: none"> <li>• Continuity of Interest Rule</li> </ul>	368.08-00
<ul style="list-style-type: none"> <li>200213001 200213002 200213003</li> </ul>	
<ul style="list-style-type: none"> <li>• Control v. No Control</li> </ul>	368.11-00
<ul style="list-style-type: none"> <li>200335034</li> </ul>	
<ul style="list-style-type: none"> <li>• Transfer by Corporation in Title 11 Case (Type "G")</li> </ul>	368.14-00
<ul style="list-style-type: none"> <li>200345049 200350016</li> </ul>	
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<ul style="list-style-type: none"> <li><b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b></li> </ul>	<b>382.00-00</b>
<ul style="list-style-type: none"> <li>200245006 200326003 200333014 200348022</li> </ul>	
<ul style="list-style-type: none"> <li>• General Rule</li> </ul>	382.01-00
<ul style="list-style-type: none"> <li>200207002 200225014 200238025 200238025 200238025</li> </ul>	
<ul style="list-style-type: none"> <li>• Scope of Section 382 Limitation</li> </ul>	382.02-00
<ul style="list-style-type: none"> <li>• <i>Closing of the Books</i></li> </ul>	382.02-05
<ul style="list-style-type: none"> <li>200220016 200301026 200306023 200306023 200329020</li> </ul>	
<ul style="list-style-type: none"> <li>• Ownership Change</li> </ul>	382.07-00
<ul style="list-style-type: none"> <li>200317019</li> </ul>	
<ul style="list-style-type: none"> <li>• <i>Equity Structure Shift</i></li> </ul>	382.07-03
<ul style="list-style-type: none"> <li>200207014</li> </ul>	
<ul style="list-style-type: none"> <li>• Built-in Gains and Losses and Section 338 Gains</li> </ul>	382.08-00
<ul style="list-style-type: none"> <li>• <i>Net Unrealized Built-in Gain</i></li> </ul>	382.08-01
<ul style="list-style-type: none"> <li>200217009</li> </ul>	

	• 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>
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<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 <b>200401021</b>	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
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	• 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 200352016	
	• 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 <b>200401021</b>	
	• 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 200352020	
	• 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 <b>200401020 200401023 200401024</b>	
	• 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	
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	200331004	
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	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	
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	200242042 200306038 200306038	

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	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 200351028 200351029 200351030 <b>200401014</b> <b>200401015 200401016 200401017 200401019</b>	
	• Accrued Benefit Waiver	412.07-00
	200349005 200306039 200306039	
<b>Section 413</b>	<b>Collectively Bargained Plans</b>	<b>413.00-00</b>
	• Deduction Limitations	413.02-00
	200302050 200346026 200302050 200330047	
	• Plans Maintained by More Than One Employer	413.04-00
	200306038 200306038	
<b>Section 414</b>	<b>Definitions and Special Rules</b>	<b>414.00-00</b>
	200236046 200236046 200327061 200250039 200313020 200317035 200317038 200317046 200322020 200326036 200326038	
	• Employees of Controlled Group of Corporation	414.02-00
	200248029	
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	200306038 200306038	
	• Mergers and Consolidations of Plans or Transfers of Plan Assets	414.06-00
	200230042 200230042 200350020 200352016	
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	200230042 200230042 200244021 200303064 200303064 200307090 200307090 200307093 200307093 200313017 200315038 200331003 200339055	
	• 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 <b>200401022</b>	
	• 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	

<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans</b> 200219042 200229051 200229051 200229051 200229051 200229051 200321019 200321020 200317025 200317026 200317047 200322019 200329046 200330046 200334041 200337017 200337017 200337017	<b>415.00-00</b>
	<ul style="list-style-type: none"> <li>• Limitation for Defined Benefit Plans 200350018</li> </ul>	415.01-00
	<ul style="list-style-type: none"> <li>• Limitation for Defined Contribution Plans 200230044 200230044 200334041</li> </ul>	415.02-00
	<ul style="list-style-type: none"> <li>• <i>Annual Addition</i> 200213033 <b>200401021</b></li> </ul>	415.02-01
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b> 200203071 200219002	<b>419.00-00</b>
	<ul style="list-style-type: none"> <li>• Welfare Benefit Fund 200311037</li> </ul>	419.03-00
	<ul style="list-style-type: none"> <li>• Qualified Asset Account 200203073 200203074 200203075</li> </ul>	419.11-00
	<ul style="list-style-type: none"> <li>• Account Limit</li> </ul>	419.12-00
	<ul style="list-style-type: none"> <li>• <i>Collectively Bargained Funds</i> 200311037</li> </ul>	419.12-02
	<ul style="list-style-type: none"> <li>• Aggregation Rules 200317036</li> </ul>	419.13-00
	<ul style="list-style-type: none"> <li>• Ten or More Employer Plan Exception 200219002</li> </ul>	419.14-00
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	<ul style="list-style-type: none"> <li>• Modification, Extension or Renewal of Options 200207005</li> </ul>	424.01-00
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	<ul style="list-style-type: none"> <li>• Procedural Requirements for Making Election 200222014 200313006 200332003</li> </ul>	444.03-00
<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b> 200225006 200234069 200234069 200234069 200234069 200242001 200310003 200310003 200310003	<b>446.00-00</b>
	<ul style="list-style-type: none"> <li>• Clearly v. Not Clearly Reflecting Income 200213004 200242010</li> </ul>	446.01-00
	<ul style="list-style-type: none"> <li>• Change of Methods (Permissible v. Not Permissible) 200302002 200302002</li> </ul>	446.04-00
	<ul style="list-style-type: none"> <li>• <i>Consent--Form, Time, etc., Requirements</i> 200328001 200328001 200328001</li> </ul>	446.04-05

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	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
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	200234001 200234001 200234001 200234001 200234002 200234002 200234002 200234002	
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	• Annual Theory	451.01-00
	200210019 200217052 200234056 200234056 200234056 200234056	
	• Conditions and Contingencies	451.04-00
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	200211043	
	• Prepaid and Advance Income	451.13-00
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	• <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 200351003	
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	200218034 200326015	
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	200226039 200230016 200230016 200308042 200305014 200308042 200317014 200323009 200329026 200329027	
	• <i>Election After Revocation</i>	453.08-01
	200250027	
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	200236036 200236036 200345020	
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	200205007 200321002 200343006 200323017 200348028 200351002	
	• <i>Year of Inclusion in Gross Income</i>	457.01-00
	200202027 200302032 200301032 200302032 200303041 200303041 200303058	
	200303058 200330011 200330033 200337010 200337010 200337010	
	• <i>Eligible Deferred Compensation Plan Defined</i>	457.05-00
	200303041 200303041 200330033 200337010 200337010 200337010	
	• <i>Plan</i>	457.05-01
	200303058 200303058	
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	200302015 200302015 200330011	
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	• <i>Ineligible Plans</i>	457.10-00
	200229001 200229001 200229001 200229001 200229001 200302032 200321002	
	200301032 200302032	
	• <i>Exclusive Benefit Set-Asides</i>	457.12-00
	• <i>Custodial Accounts and Contracts</i>	457.12-02
	200303058 200303058	
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	200202045	
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	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	
	• <i>Accrual Method</i>	461.01-00
	200236007 200236007	
	• <i>Incurred Liabilities</i>	461.06-00
	200216013	
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	200237003 200340024 200324002 200328029 200328029	

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	• 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 200351008	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
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	• 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	
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	• Securities Traders	475.08-00
	200209052 200209053 200209054 200304006	
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	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	
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	200203053	
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	200203053	
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	• <i>Constructive Dividend</i>	482.22-02
	200334001	
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	200229019 200229019 200229019 200229019 200229019	
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	200217044 200230018 200230018 200236049 200236049 200244028 200245064 200307094 200307094 200317035 200317038 200333008 200336034 200347023 200348029 200352016	
	• 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> 200351033	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 200351031	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>	<b>509.00-00</b>
	200326041 200326042 200326043	
	• Exceptions to Private Foundation Status	509.02-00
	200316043 200348029	
	• <i>Publicly Supported Organizations</i>	509.02-01
	200325005 200325005	
	• <i>Supporting Organizations</i>	509.02-02
	200204040 200208027 200215048 200218037 200335037 200351031	
	• Continuation of Private Foundation Status	509.03-00
	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	
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b>	<b>511.00-00</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	
	• Organizations Subject to Tax	511.01-00
	200236049 200236049	
	• Section 501(c)(2) Corporations	511.02-00
	200214035 200214036	
<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b>	<b>512.00-00</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	
	• Exception, Additions, and Limitations on Unrelated Income	512.01-00
	200225046 200234071 200234071 200234071 200234071 200321021 200325005 200325005 200348029 200351033	
	• <i>Rents and Royalties</i>	512.01-01
	200219037 200222030 200225046 200241050 200241050 200241050 200326035	
	• Partnerships	512.02-00
	200206058 200218037 200304041 200304042 200251016 200251016 200251016 200251017 200251017 200251017 200251018 200251018 200251018 200325003 200325003 200325004 200325004 200351033	
	• Definitions	512.09-00
	• <i>General</i>	512.09-01
	200225044 200250042 200252096 200252096	
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i>	512.09-03
	200223068 200311037 200314030 200317036	
	• Modifications	512.10-00
	200246032 200246032 200246032 200315028 200315032 200315034 200315035	

<b>Section 513</b>	<p><b>Unrelated v. Not Unrelated Trade or Business</b></p> <p>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 200352017 200352018  200352019</p> <ul style="list-style-type: none"> <li>• Advertising, etc., Activities 513.02-00  200225046 200303062 200303062 200351033</li> <li>• Cooperatives 513.03-00  200223067</li> <li>• Sales and Service to Public 513.04-00  200222030 200309031</li> </ul>	<b>513.00-00</b>
<b>Section 514</b>	<p><b>Unrelated Debt-Financed Income</b></p> <p>200213027 200214035 200214036 200216036 200233031 200233032 200235042  200235042 200237027 200314031 200320027 200320027</p> <ul style="list-style-type: none"> <li>• Definitions--Debt-Financed Property 514.06-00  200211052 200315028 200315032 200315034 200315035 200320026 200320026  200320027 200320027 200345041</li> <li>• Acquisition Indebtedness 514.07-00  200224014 200233023 200318076 200320027 200320027</li> <li>• Allocation Rules 514.09-00  200351032</li> </ul>	<b>514.00-00</b>
<b>Section 528</b>	<p><b>Certain Homeowners Associations</b></p> <p>200203027</p> <ul style="list-style-type: none"> <li>• Revocation of Election 528.04-00  200344017</li> </ul>	<b>528.00-00</b>
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<b>Section 561</b>	<p><b>Deduction v. Not a Deduction for Dividends Paid</b></p> <ul style="list-style-type: none"> <li>• Date of Payment 561.02-00  200213017</li> </ul>	<b>561.00-00</b>
<b>Section 562</b>	<p><b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b></p> <ul style="list-style-type: none"> <li>• General Rule 562.01-00  200332005</li> <li>• Preferential Dividends 562.03-00  200213017</li> </ul>	<b>562.00-00</b>
<b>Section 565</b>	<p><b>Consent Dividends</b></p> <p>200333027</p> <ul style="list-style-type: none"> <li>• General Rule 565.01-00</li> <li>• Making and Filing Consents 565.01-02  200240022 200240022 200240022 200240022 200302034 200302034 200324031  200326026</li> </ul>	<b>565.00-00</b>
<b>Section 613</b>	<p><b>Percentage Depletion</b></p> <p>200219004</p> <ul style="list-style-type: none"> <li>• Gross Income From Property 613.02-00</li> </ul>	<b>613.00-00</b>

	• <i>Representative Market or Field Price</i>	613.02-06
	200308001 200308001	
	• <i>Proportionate Profits</i>	613.02-07
	200308001 200308001	
<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	631.01-00
	200229007 200229007 200229007 200229007 200229007	
	• <i>Fair Market Value of Timber (See Also 611.07-02 et seq.)</i>	631.01-01
	200229007 200229007 200229007 200229007 200229007	
<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	641.03-00
	200226031	
<b>Section 642</b>	<b>Special Rules for Credits and Deductions</b>	<b>642.00-00</b>
	200240027 200240027 200240027 200240027	
	• Charitable Deduction	642.03-00
	200344021 200252032 200252032 200328030 200328030 200328030 200339018	
	• <i>Paid or Permanently Set Aside</i>	642.03-03
	200221011 200336020	
	• <i>Pooled Income Funds</i>	642.03-06
	200214017 200214018 200252066 200252066 200329031 200329035	
<b>Section 643</b>	<b>Definitions Applicable to Subparts A, B, C, and D</b>	<b>643.00-00</b>
	• Income Defined	643.02-00
	200210002 200226015	
	• Multiple Trusts	643.06-00
	200209007 200209008 200210056 200210061	
<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	661.01-00
	200210002 200226031	
<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	663.04-00
	200250003	
	• Separate Share Rule	663.05-00
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<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 200251016 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>
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	• Exchange of Policies With Different Insurers	1035.03-00
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	• Definitions 200337003 200337003 200337003	1042.03-00
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	• Mixed Straddles	1092.05-00
	• <i>Mixed Straddle Account</i> 200206048 200206049 200212003	1092.05-02
<b>Section 1221</b>	<b>Capital Asset v. Not a Capital Asset</b> 200211042 200215037 200218034 200243002 200335034	<b>1221.00-00</b>
	• Depreciable Property Used In Trade or Business 200243002	1221.06-00
	• Securities	1221.12-00
	• <i>Business Hedges</i> 200221008	1221.12-02
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	• Decedent and Estate 200213014 200324051	1223.01-00
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	• Substantial Rights v. No Substantial Rights 200249002	1235.04-00
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<b>Section 1275</b>	<b>Other Definitions &amp; Special Rules</b>	<b>1275.00-00</b>
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	• Amount Previously Included in Income v. Not Included 200310001 200310001 200310001 200331002	1341.02-00
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• Small Business Corporation v. Not a Small Business Corporation 200201005 200201005 200205044 200248023 200344011 200313004 200320008 200320008	1361.01-00
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• Non-Resident Alien as Shareholder 200226031	1361.01-03
• More than One Class of Stock 200221035 200226032 200308035 200308035 200314016 200326023 200326024 200326025	1361.01-04
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• Grantor Trusts 200339026	1361.03-01
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• Qualified Subchapter S Subsidiary 200204011 200205036 200206026 200208006 200208012 200217053 200218007 200219032 200222009 200223004 200223050 200229039 200229039 200229039 200229039 200229039 200241003 200241003 200241003 200245016 200245017 200245022 200245023 200245024 200245025 200245026 200245027 200248006 200335020 200252075 200252075 200252085 200252085 200303031 200303031 200311010 200318001 200318043 200326023 200326024 200326025 200330017 200339033 200339034 200345027 200345028 200345029 200345030 200345031 200345032 200345033 200345034 200351011	1361.05-00
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• Eligible v. Ineligible 200217048 200222009 200344019 200306026 200306026	1362.01-00
• Election After Termination 200218017 200239007 200239007 200239007 200245021	1362.01-02

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1362.01-03

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• Termination of Election  
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1362.02-00

• Ceases to be Small Business Corporation

1362.02-02

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• *Passive Investment Income*

1362.02-03

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1362.03-00

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• *Inadvertent Terminations*

1362.04-00

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200352014

Section 1366

**Pass-Thru of Items to Shareholders**

1366.00-00

200207015 200223052 200230030 200230030 200308033 200335034 200308033

<b>Section 1367</b>	<b>Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders</b> 200223052	<b>1367.00-00</b>
<b>Section 1368</b>	<b>Distributions</b> <b>200401009</b>	<b>1368.00-00</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>
	• Net Recognized Built-in Gain 200329011	1374.02-00
	• Recognized Built-in Loss 200329011	1374.04-00
<b>Section 1375</b>	<b>Tax Imposed On Certain Passive Investment Income</b> 200210041 200210042 200210045 200210046 200218033	<b>1375.00-00</b>
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	• Post-termination Transition Period 200207015 200223052 200230030 200230030	1377.02-00
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b> 200209024 200210033 200224017 200239029 200239029 200239029 200314002 200332001 200341017	<b>1381.00-00</b>
<b>Section 1388</b>	<b>Definitions; Special Rules</b> 200206044 200226037 200244013 200252027 200252027	<b>1388.00-00</b>
<b>Section 1396</b>	<b>Empowerment Zone Employment Credit</b> 200214016	<b>1396.00-00</b>
<b>Section 1398</b>	<b>Rules Relating to Individual's Title 11 Cases</b>	<b>1398.00-00</b>
	• Cases Under Chapter 7 or 11 200217003	1398.01-00
<b>Section 1401</b>	<b>Rate and Applicability of Self-Employment Tax</b> 200222008 200325002 200325002	<b>1401.00-00</b>
<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
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	• Taxable Year of Members of Group 200227001 200303056 200303056 200312015 200312015 200312015 200312015 200312015 200312015	1502.76-00
	• Common Parent Agent for Subsidiaries 200203007 200210012 200235011 200235011	1502.77-00
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	200201028 200201028 200201031 200201031 200203068 200205043 200208023 200210062 200213022 200213023 200213024 200214004 200216014 200216023 200216024 200219027 200227032 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229044 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200236035 200236035 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200243043 200245036 200245037 200247043 200304001 200304028 200321008 200327036 200340016 200344023 200346003 200346004 200250011 200313018 200316039 200318068 200320012 200320012 200323032 200330038 200330040 200333010 200336025 200336027 200339051 200348003	
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	• <i>Affiliated Group v. Not an Affiliated Group</i>	1504.01-00
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	200302040 200302040	
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	200202032 200205002 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200247001 200303010 200303010	
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	200234055 200234055 200234055 200234055	
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	200210051 200223013 200223014 200231011 200231011 200240027 200240027 200240027 200240027 200241044 200241044 200241044 200315015 200320015 200320015	
	• <i>Life Estate</i>	2033.09-00
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	200240018 200241044 200241044 200241044 200247037 200303016 200303016	
	200345006 200350009 200350010	
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	200247037 200303016 200303016 200345006 200350009 200350010	
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	200206045 200210038 200210051 200210056 200210061 200219028 200219029	
	200219034 200225015 200229013 200229013 200229013 200229013 200229013	
	200240027 200240027 200240027 200240027 200243048 200244002 200311020	
	200324018 200345006	
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	200205033	
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	200241035	
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b>	<b>2042.00-00</b>
	200303016 200303016 200314009	
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	200243030 200250033 200324023	
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	200204022 200223013 200223014 200229046 200229046 200229046 200229046	
	200229046 200230018 200230018 200232015 200234038 200234038 200234038	
	200234038 200241044 200241044 200241044 200252032 200252032 200306008	
	200306008 200306009 200306009	
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	200302005 200302005	
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	200322013	
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	200252077 200252077 200306002 200306002	
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	200330028	
	• <i>Unitrust Lead Interest</i>	2055.12-06
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	200230022 200230022	
	• <i>Reformations of Nonqualifying Interests</i>	2055.12-10
	200201026 200201026 200224006 200230022 200230022 200232015 200302029	
	200302029 200305023 200306008 200306008 200306009 200306009 200330028	
	200350012	
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	200211028 200219003 200223013 200223014 200234017 200234017 200234017	
	200234017 200236021 200236021 200240020 200240020 200240020 200240020	
	200241032 200241032 200241032 200243030 200324023	
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	200218003 200226020 200241012 200241012 200241012 200318039 200339003	

	<ul style="list-style-type: none"> <li>• <i>Effective Election</i> 2056.07-01 200229043 200229043 200229043 200229043 200229043 200232030 200236017 200236017 200248007 200323010 200336014</li> <li>• <i>Special Rule for Charitable Remainder Trusts</i> 2056.08-00 200204022 200232015</li> </ul>	
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b>	<b>2056A.00-00</b>
	<ul style="list-style-type: none"> <li>• <i>Qualifying Interest</i> 2056A.02-00 200241012 200241012 200241012</li> <li>• <i>Imposition of Estate Tax</i> 2056A.03-00</li> <li>• <i>Distributions Before Death of the Spouse</i> 2056A.03-01 200309006</li> <li>• <i>Effective Election</i> 2056A.04-00 200211021 200352005</li> </ul>	
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	200246024 200246024 200246024 200252084 200252084 200302031 200302031 200352003 200352008	
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<b>Section 2205</b>	<b>Reimbursement Out of Estate</b>	<b>2205.00-00</b>
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	<ul style="list-style-type: none"> <li>• <i>Recovery With Respect to Gift Tax</i> 2207A.02-00 200224016 200230017 200230017 200319002 200319002</li> </ul>	
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<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b>	<b>2501.00-00</b>
	200202033 200203045 200210018 200210051 200210056 200212006 200213011 200213013 200221032 200223019 200224001 200227020 200229018 200229018 200229018 200229018 200229018 200231011 200231011 200234043 200234043 200234043 200234043 200236030 200236030 200247013 200303015 200303015 200303027 200303027 200303037 200303037 200313002 200314007 200315015 200319004 200319004 200319004 200319004 200319005 200319005 200320015 200320015 200328030 200328030 200328030 200334020 200334025 200352004 <b>200401009</b>	
	<ul style="list-style-type: none"> <li>• <i>Gift v. Not a Gift</i> 2501.01-00 200203045 200210029 200229013 200229013 200229013 200229013 200229013 200306010 200306010 200310021 200310021 200310021</li> <li>• <i>Certain Residents of Possessions Considered Nonresidents Not Citizens of U.S.</i> 2501.06-00 200303015 200303015</li> </ul>	
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<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b>	<b>2511.00-00</b>
	200202033 200202036 200212006 200213011 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200241044 200241044 200241044 200245053 200247013 200308046 200308046 200311020 200318064 200328026 200328026 200328026 200337012 200337012 200337012 <b>200401009</b>	
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	• Valuation of Property in General 200337012 200337012 200337012	2512.01-00
	• Transfers for Insufficient Consideration <b>200401009</b>	2512.13-00
<b>Section 2513</b>	<b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b>	<b>2513.00-00</b>
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	• Joint and Several Liability 200205027	2513.03-00
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	200247013 200303016 200303016 200324018	
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	• Definition of General Power of Appointment 200234047 200234047 200234047 200234047 200241035 200241035 200241035	2514.03-00
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	200221021 200221042 200333013	
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	200204022 200208028 200208029 200208030 200208033 200225015 200232015	
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	200223047 200224016 200230017 200230017 200236021 200236021 200243030	
	200250033 200319002 200319002 200324023 200328015 200328015 200328015	
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	200223013 200223014 200226012 200240027 200240027 200240027 200240027	
	200241044 200241044 200241044 200328030 200328030 200328030	
	• <i>Transfer Not Exclusively for Charitable etc. Purposes</i>	2522.02-00
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	200341002	
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	200205008 200207026 200215032	
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	200210051 200223013 200223014 200314012	
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	200202033 200203029 200203030 200206045 200209022 200209033 200209034	
	200209037 200209038 200210029 200210054 200210056 200211008 200213011	
	200213013 200213014 200214002 200214012 200214019 200214020 200215001	
	200218023 200218035 200219028 200219029 200221032 200223019 200224001	
	200225029 200226042 200229013 200229013 200229013 200229013 200229013	
	200229018 200229018 200229018 200229018 200229018 200229034 200229034	
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	200234043 200234043 200234043 200234043 200236030 200236030 200238034	
	200238034 200238034 200240014 200240014 200240014 200240014 200240016	
	200240016 200240016 200240016 200241038 200241038 200241038 200241041	
	200241041 200241041 200242022 200242031 200242032 200242033 200242034	
	200243004 200243005 200243006 200243007 200243008 200243009 200243010	
	200243011 200243012 200243013 200243014 200243015 200243016 200243017	
	200243018 200243026 200243033 200243048 200247037 200302004 200308045	
	200340015 200346008 200252064 200252064 200302004 200303027 200303027	
	200303030 200303030 200305024 200308045 200312006 200312006 200312006	
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	200314003 200314007 200314011 200315013 200316023 200319004 200319004	
	200319004 200319004 200319005 200319005 200320011 200320011 200323011	
	200324001 200324004 200324005 200324006 200324007 200324008 200324009	
	200324010 200324051 200326001 200326002 200328032 200328032 200328032	
	200341011 200345009 200347011 200352004	
	• <i>Exceptions</i>	2601.03-00
	200203029 200241041 200241041 200241041	
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	200201017 200201017 200201020 200201020 200203029 200207018 200211034	
	200217035 200222012 200229041 200229041 200229041 200229041 200229041	
	200229042 200229042 200229042 200229042 200229042 200234062 200234062	
	200234062 200234062 200241041 200241041 200241041 200252061 200252061	
	200252067 200252067 200252069 200252069 200252083 200252083 200306027	
	200306027 200306028 200306028 200310021 200310021 200310021 200315002	
	200315015 200320015 200320015 200326029 200345006 <b>200401009</b>	

	• Transitional Rules	2601.04-00
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i> 200217036 200217037 200227020 200313002 200328026 200328026 200328026	2601.04-01
	• <i>Amendments to Wills or Revocable Trusts</i> 200209007 200209008 200234047 200234047 200234047 200234047 200241035 200241035 200241035 200306010 200306010	2601.04-03
	• <i>Cases of Mental Incompetency</i> 200209032 200209035 200209036 200209039 200209042 200209043 200209045 200230019 200230019 200314004 200318042 200318044 200318045	2601.04-05
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	• Allocations Irrevocable 200313008 200324032 200328016 200328016 200328016 200345001 200345002 200345002 <b>200401010</b>	2631.01-00
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	• Time and Manner of Allocation 200212024 200212025 200218010 200218011 200218012 200218015 200223016 200227017 200235013 200235013 200240019 200240019 200240019 200240019 200245018 200247038 200247039 200248012 200302017 200304024 200327040 200340013 200343015 200343018 200301027 200301028 200302017 200303022 200303022 200310016 200310016 200310016 200313008 200314010 200315006 200315008 200315023 200317012 200317013 200318005 200318006 200318007 200318008 200318009 200318010 200318011 200318012 200318013 200318014 200320009 200320009 200320010 200320010 200320016 200320016 200322014 200322015 200323040 200324032 200324034 200324044 200324049 200328016 200328016 200328016 200328021 200328021 200328021 200329039 200329041 200330024 200332009 200336003 200338002 200342001 200345001 200345038 200348005 200352007 200352011 <b>200401010</b>	2632.01-00
	• Deemed Allocation to Certain Lifetime Direct Skips 200201002 200201002 200201003 200201003	2632.02-00
	• Allocation of Unused GST Exemption 200339052 200341006 200341013 200341016	2632.03-00

<b>Section 2642</b>	<b>Inclusion Ratio</b>	<b>2642.00-00</b>
	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 200351012	
	• Inclusion Ratio Defined	2642.01-00
	200234026 200234026 200234026 200234026 200236004 200236004 200241021 200241021 200241021 200241022 200241022 200241022 200241040 200241040 200241040 200243042 200248009 200248010 200305022 200306015 200306015 200320006 200320006 200323040 200324041 200352006 200352011	
	• <i>Applicable Fraction</i>	2642.01-01
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	200317017	
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	• Transferor Defined	2652.01-00
	• <i>Gift Splitting by Married Couples</i>	2652.01-01
	200218001	
	• <i>Special Election for QTIP</i>	2652.01-02
	200205040 200208018 200214011 200215026 200226026 200226041 200229043 200229043 200229043 200229043 200229043 200230024 200230024 200231010 200231010 200232027 200232030 200241032 200241032 200241032 200242002 200306035 200306035 200315016 200330027 200339052 200341006 200351010	
	• Interest Defined	2652.03-00
	200232027 200315016	
<b>Section 2654</b>	<b>Special Rules</b>	<b>2654.00-00</b>
	200242002	
	• Separate Shares	2654.03-00
	200226026 200339052 200352011	
<b>Section 2702</b>	<b>Special Valuation Rules for Transfers in Trust</b>	<b>2702.00-00</b>
	200223047 200224016 200229018 200229018 200229018 200229018 200229018 200230003 200230003 200230017 200230017 200250033 200319001 200319001 200319002 200319002	
	• Exceptions	2702.02-00

	• <i>Personal Residence in Trust</i>	2702.02-02
	200211036 200220014 200220015 200241039 200241039 200241039	
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	200339001	
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	200222029 200235029 200235029 200311043 200313020	
	• <i>Wages</i>	3121.01-00
	200305007 200333003	
	• <i>Back Pay</i>	3121.01-01
	200214001 200244004 200303003 200303003	
	• <i>Supplemental Unemployment Benefit Plans</i>	3121.01-11
	200322012	
	• <i>Payment Under Employers' Plans for Retirement, Disability, Death, etc.</i>	3121.01-12
	200247040	
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	200210014 200234009 200234009 200234009 200234009 200234009 200305006	
	• <i>Standby Employee Wages</i>	3121.01-17
	200206053	
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	200211005 200312012 200312012 200312012 200312012 200312012 200312012	
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i>	3121.02-05
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	• <i>Services of Ministers or Members of an Order</i>	3121.02-08
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	200212029 200215048	
	• <i>Employees</i>	3121.04-00
	200215053 200222005 200345013	
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	200324043 200329044 200339006 200351014	
	• <i>Insurance Salesmen</i>	3121.04-18
	200203005	
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	200337011 200337011 200337011	
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	200206053 200247014 200303029 200303029	

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	• <i>Employer Contributions</i> 200229017 200229017 200229017 200229017 200229017	3121.16-01
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	• Employer-Employee Relationship 200222005	3401.04-00
	• <i>Employer v. Not an Employer</i> 200214001 200233004 200347004	3401.04-01
	• <i>Employee v. Not an Employee</i> 200234007 200234007 200234007 200234007 200323022 200323023 200329044 200339006	3401.04-02
	• Number of Withholding Exemptions Claimed 200206053	3401.05-00
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	200303041 200303041	
	• Employee Incurring No Income Tax Liability 200206053	3402.10-00
	• Withholding on Payments of Indian Casino Profits 200222003	3402.20-00
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	200240051 200240051 200240051 200240051 200344022 200352016	
<b>Section 3406</b>	<b>Backup Withholding</b>	<b>3406.00-00</b>
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	• Reportable Payment 200226018	3406.02-00
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	• Sport Fishing Equipment 200244005	4161.01-00
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<b>Section 4251</b>	<b>Communications Tax (Taxable v. Not Taxable)</b> 200227008 200242021 200343001	<b>4251.00-00</b>
<b>Section 4253</b>	<b>Exemptions</b> 200327008	<b>4253.00-00</b>
	• Common Carriers and Communication Companies 200227008	4253.06-00
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	• <i>Gross Investment Income--Items Included</i> 200204039 200221050	4940.02-01

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200204039 200207028 200207029 200218036 200218041 200218042 200219036  
 200219039 200225042 200227043 200232033 200247051 200304025 200321022  
 200251010 200251010 200251010 200301020 200303061 200303061 200312003  
 200312003 200312003 200312003 200312003 200312003 200312004 200312004  
 200312004 200312004 200312004 200312004 200314021 200315031 200319009  
 200319009

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200218036 200218041 200218042 200219036 200219039 200221050 200232033

- Definition of Self-Dealing

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200204042 200204044 200204046 200204047 200204053 200205048 200205049  
 200206057 200208039 200213028 200216032 200216033 200217056 200218041  
 200218042 200219036 200219038 200219039 200221050 200222034 200222037  
 200222038 200224033 200225037 200225042 200225045 200227044 200232033  
 200232036 200233027 200233028 200233029 200233030 200233031 200234065  
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 200234067 200234067 200234067 200234067 200234068 200234068 200234068  
 200234068 200234072 200234072 200234072 200234072 200238050 200238050  
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 200241047 200241047 200241047 200241048 200241048 200241048 200241049  
 200241049 200241049 200241056 200241056 200241056 200244011 200321022  
 200343026 200252092 200252092 200309027 200310024 200310024 200310024  
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 200323047 200324035 200326039 200326040 200333030 200342008 200347017  
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200209061 200216032 200224035 200241049 200241049 200241049 200241052  
 200241052 200241052 200311033 200311035 200311040 200319009 200319009  
 200328049 200347023

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200331007 200347017

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200204039 200204044 200204046 200204047 200246031 200246031 200246031

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200205049 200207031 200329049

- Qualifying Distribution

4942.03-05

200204039 200204042 200204053 200205049 200207031 200209055 200212034  
 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 200246036 200246036 200246036 200321023 200327062  
 200343027 200343028 200251019 200251019 200251019 200323046 200323047  
 200331005 200331006 200331008 200332019 200347018 200347021 200351031

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200204037 200207030 200212034 200224031 200224032 200225036 200230040  
 200230040 200235036 200235036 200245059 200247054 200302051 200327062  
 200302051 200303063 200303063 200318070 200318071 200318072 200347018  
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	200204042 200204044 200204046 200204047 200204053 200233027 200233028 200233029 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200245058 200323045 200332020 200347023	
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	200204039 200343027 200343028 200347017	
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	• <i>Business Enterprise</i>	4943.04-03
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	200204039 200204042 200204044 200204046 200204047 200204053 200205048 200205049 200206057 200218038 200232036 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234072 200234072 200234072 200234072 200245058 200347023	
	• Exception for Program-Related Investments	4944.03-00
	200218038 200222034 200246036 200246036 200246036 200343027 200343028 200331005 200331006 200331007 200331008 200347017	
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	200204042 200204053 200217057 200218036 200218041 200218042 200219036 200219039 200224030 200227039 200230041 200230041 200233026 200235037 200235037 200238054 200238054 200238054 200244020 200244022 200247061 200249010 200302047 200304035 200321022 200327060 200340026 200344026 200344027 200344028 200349007 200250038 200250044 200252098 200252098 200302047 200305033 200315029 200315033 200317051 200318073 200318075 200319009 200319009 200324056 200332019 200342008 200347023	
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	200204039 200218036 200218041 200218042 200219036 200219039 200222037 200222038 200225045 200227044 200232036 200251019 200251019 200251019	
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	• Other Definitions	4945.05-00
	200321022	
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	• Disqualified Person	4946.01-00
	200204039 200213028 200241047 200241047 200241047 200321022	
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	• Additional Tax 200236050 200236050 200246034 200246034 200246034 200326044 200341022 200342005	4971.02-00
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	• <i>IRA's</i> 200215061	4975.03-03
	• Statutory Exemptions	4975.04-00
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	• Disqualified Benefits 200203073 200203074 200203075 200204045 200206056 200208003 200210025 200219002 200223068 200245062 200245063 200304003 200304004 200304005 200301022 200301030 200338023	4976.01-00
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	• Amount of Reversion 200221049 200227040 200227041	4980.01-00

<b>Section 4982</b>	<b>Excise Tax on Undistributed Income of Regulated Investment Companies</b> 200202065 200205042 200207020 200216031 200308038 200308038	<b>4982.00-00</b>
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	• Required Records Doctrine 200209028	<b>6001.02-00</b>
	• Automatic Data Processing Systems 200324057	<b>6001.03-00</b>
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	• Form of Return 200203003 200304031 200304032	<b>6011.06-00</b>
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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 146; Volume Cap 9100.03-00  
**200401001**
- Section 168; MACRS 9100.04-00  
 200352009

• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00  
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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  
 200201013 200201013 200203060 200209016 200217047 200218013 200218016  
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• Section 472; LIFO Election 9100.11-00  
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• Section 663; Special Rules Applicable to Sections 661 and 662 9100.12-00  
 200250003

• 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 200351001 <b>200401008</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 200352005 <b>200401013</b></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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200217020 200218018 200220008 200220009 200221022 200221038 200221047	
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200351023 <b>200401002 200401003 200401004 200401005 200401006 200401007</b>	

<b>Section 9111</b>	<b>Miscellaneous Legal Proceedings</b>	<b>9111.00-00</b>
	• Res Judicata	9111.14-00
	200221002	
	• Collateral Estoppel	9111.19-00
	200221002	
	• <i>Related Civil Action</i>	9111.19-02
	200206008 200221002	
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Students and Trainees</i>	9114.01-20
	200251003 200251003 200251003	
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
	200329038	
	• <i>Germany</i>	9114.03-13
	200327047	

	• <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	