

# Section 6110 Index

Written  
Determinations  
Requested After  
November 1, 1976

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

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

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

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

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	<ul style="list-style-type: none"> <li>• <i>Designated Property</i> 201302017</li> </ul>	263A.08-01
	<ul style="list-style-type: none"> <li>• Oil and Gas Activities 201211011</li> </ul>	263A.13-00
<b>Section 264</b>	<b>Amounts Paid in Connection With Insurance (Deductible v. Not Deductible)</b> 201443015 201443015	<b>264.00-00</b>
	<ul style="list-style-type: none"> <li>• Exceptions 201322035</li> </ul>	264.03-00
<b>Section 267</b>	<b>Losses, Expenses, and Interest With Respect to Transactions Between Related Parties</b> 201252008 201330004 201330004	<b>267.00-00</b>
	<ul style="list-style-type: none"> <li>• Losses: Deduction Disallowed 201343021</li> </ul>	267.01-00
	<ul style="list-style-type: none"> <li>• Expenses and Interest: In General</li> </ul>	267.02-00
	<ul style="list-style-type: none"> <li>• <i>Matching of Deduction and Payee Income</i> 201228035</li> </ul>	267.02-01
	<ul style="list-style-type: none"> <li>• <i>Payments to Foreign Persons</i> 201228035 201334037</li> </ul>	267.02-03
	<ul style="list-style-type: none"> <li>• Special Rules Applicable to Controlled Groups: In General</li> </ul>	267.07-00
	<ul style="list-style-type: none"> <li>• <i>Controlled Group Defined</i> 201405009</li> </ul>	267.07-01
	<ul style="list-style-type: none"> <li>• <i>Deferral of Loss from Sale or Exchange Between Members</i> 201203004 201323005 201334006 201419011</li> </ul>	267.07-02
<b>Section 274</b>	<b>Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)</b> 201501010	<b>274.00-00</b>
	<ul style="list-style-type: none"> <li>• Substantiation 201246031</li> </ul>	274.08-00
	<ul style="list-style-type: none"> <li>• Percentage Disallowance for Meals and Entertainment Deductions 201219021</li> </ul>	274.14-00
<b>Section 275</b>	<b>Certain Taxes (Allowed v. Disallowed)</b>	<b>275.00-00</b>
	<ul style="list-style-type: none"> <li>• Federal Income 201306018</li> </ul>	275.01-00

<b>Section 280E</b>	<b>Expenditures In Connection With the Illegal Sale of Drugs</b> 201504011	<b>280E.00-00</b>
<b>Section 280G</b>	<b>Golden Parachute Payments</b> <ul style="list-style-type: none"> <li>Definitions</li> <li><i>Parachute Payment</i></li> </ul> 201519017	<b>280G.00-00</b> 280G.01-00 280G.01-01
<b>Section 301</b>	<b>Distributions of Property</b> 201207002 201247004 201252008 201304002 201306012 201306013 201306014 201312028 201328025 201352007 201426019 201440006 201446013 201447019 201448016 201505035 201516047 201516050 201522001 201523017 <ul style="list-style-type: none"> <li>Liquidation v. Reorganization</li> <li>Constructive Dividend</li> </ul> 201350001	<b>301.00-00</b>      301.04-00 301.07-00
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b> 201202010 201202020 201207002 201328025 201330017 201330018 201330017 201330018 201352007 201405005 201444007 <ul style="list-style-type: none"> <li>Disproportionate Redemption of stock</li> <li>Complete Termination of Interest</li> </ul> 201228012 201405005	<b>302.00-00</b>     302.02-00 302.03-00
<b>Section 304</b>	<b>Redemption Through Use of Related Corporations</b> <ul style="list-style-type: none"> <li>Acquisition by Subsidiary</li> <li><i>Distribution to which Section 301 Applies</i></li> <li>Acquisition by Related Corporation (Other Than Subsidiary)</li> <li><i>Section 304 v. Section 351</i></li> </ul> 201252008 201330004 201330004 201228034	<b>304.00-00</b> 304.01-00 304.01-03 304.02-00 304.02-01
<b>Section 305</b>	<b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b> 201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016 201505035 201516047 <ul style="list-style-type: none"> <li>Stock Dividends</li> <li>Distributions in Lieu of Money</li> <li>Disproportionate Distributions</li> </ul> 201304002 201404005 201446013 201447019 201516047 201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201213011 201404005 201446013	<b>305.00-00</b>     305.01-00 305.03-00 305.04-00
<b>Section 306</b>	<b>Dispositions of Certain Stock</b> 201308001 201308001 <ul style="list-style-type: none"> <li>Section 306 Stock v. Not 306 Stock</li> </ul> 201308001 201308001	<b>306.00-00</b>  306.01-00
<b>Section 311</b>	<b>Taxability of Corporation on Distribution</b> 201352007 201405005 201421015 201511020 201511020 <ul style="list-style-type: none"> <li>With Respect to its Stock</li> </ul> 201405005	<b>311.00-00</b>  311.01-00

<b>Section 312</b>	<b>Effect on Earnings and Profits (Decrease v. No Decrease)</b> 201330002 201330002	<b>312.00-00</b>
	• Allocation in Separations 201240017 201249012 201330002 201330002	312.09-00
<b>Section 317</b>	<b>Other Definitions</b>	<b>317.00-00</b>
	• Redemption of Stock v. Not a Redemption 201247010	317.02-00
<b>Section 331</b>	<b>Gain or Loss to Shareholders in Corporate Liquidations</b> 201211020 201252008 201330004 201330004 201334006 201511020 201511020	<b>331.00-00</b>
	• Year Liquidation Occurs 201228023	331.04-00
	• Form v. Substance 201252008	331.07-00
<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b> 201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201308002 201333007 201350001 201352007 201404002 201406005 201411002 201418039 201418046 201433007 201441010 201443017 201445008 201452016 201504007 201511001 201511001 201512001	<b>332.00-00</b>
	• Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001	332.01-00
	• Debts of Parent to Subsidiary 201213018	332.07-00
<b>Section 336</b>	<b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b> 201237017 201418025 201511020 201511020	<b>336.00-00</b>
	• Liquidation in a Reorganization	336.03-00
	• <i>Distribution of Property to a Related Person</i> 201418025	336.03-01
	• <i>Disqualified Property</i> 201418025	336.03-02
	• <i>Liquidation to which section 332 Applies</i> 201328003	336.03-05
<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> 201404004	<b>337.00-00</b>
	• Section 332 Liquidations 201404004	337.10-00
	• Conversion to Tax Exempt	337.14-00
	• <i>Transfer of Substantially All Assets to Tax Exempt</i> 201404004	337.14-01
	• Loss Disallowance 201310015	337.16-00
	• <i>Basis Reductions on Deconsolidation</i> 201521008 201521008 201521008 201521008 201521008	337.16-01
	• <i>Allowable Worthless Stock Loss</i> 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	337.16-02

<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b>	<b>338.00-00</b>
	201211009 201213013 201214012 201351004 201412012 201429016 201435002	
	• Express Election	338.01-00
	201214018 201412012	
	• <i>Time in which Election must be made</i>	338.01-02
	201206010 201246021 201338011 201437005 201438018 201503007 201510037	
	• Qualified Stock Purchase	338.02-00
	201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004	
	• Consistency Rules	338.04-00
	201213013 201214012	
	• Purchase from Related Corporation	338.09-00
	201203004	
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election	338.80-00
	201203004	
<b>Section 341</b>	<b>Collapsible Corporations</b>	<b>341.00-00</b>
	201209025	
<b>Section 351</b>	<b>Transfer to Corporation Controlled by Transferor</b>	<b>351.00-00</b>
	201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019 201505012 201506008 201511015 201511015	
	• Control v. No Control by Transferor	351.01-00
	201224006 201242007 201306006 201326014 201333007 201506008	
	• Series of Transactions	351.02-00
	201212001 201506008	
	• "Property" Defined	351.05-00
	201506008	
	• Constructive Exchange	351.11-00
	201350001	
	• Section 351 v. Section 304 (See Also 0304.01-01)	351.12-00
	201228034	
<b>Section 354</b>	<b>Exchanges of Stock and Securities in Certain Reorganizations</b>	<b>354.00-00</b>
	• Exchange v. Liquidation	354.01-00
	201423010	
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b>	<b>355.00-00</b>
	201202007 201208017 201213001 201213005 201216027 201228030 201228033 201229002 201232033 201236014 201238018 201240013 201244006 201245020 201252017 201305003 201306010 201310023 201312017 201323017 201325009 201328024 201330002 201330022 201330002 201330022 201333007 201334009 201334032 201337003 201338040 201339001 201340009 201341026 201347005 201349006 201352007 201402002 201402002 201407005 201411012 201416002 201416005 201418018 201418030 201419005 201419010 201419012 201422018 201423012 201424006 201424009 201424013 201426004 201437006 201441009 201441010 201441016 201503006 201505013 201512001 <b>201524005</b>	

	<ul style="list-style-type: none"> <li>• Spin-Off</li> </ul>	355.01-00
	201202007 201203004 201211008 201213018 201215005 201216023 201216027 201228002 201228030 201232014 201232033 201233016 201236014 201240017 201244006 201244008 201246027 201249012 201251006 201305003 201306006 201308002 201312017 201312020 201312022 201314001 201315009 201315016 201325009 201328024 201329005 201330007 201330022 201308002 201330007 201330022 201334009 201334032 201335001 201336012 201337007 201338040 201340009 201341004 201341013 201341026 201347005 201348005 201349006 201350007 201352007 201404002 201407005 201409002 201409003 201411002 201412013 201415001 201416005 201418030 201418039 201418046 201419005 201419010 201419012 201422004 201422012 201423006 201423010 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426008 201430002 201433007 201436033 201437006 201437013 201438009 201440014 201441008 201441009 201441016 201443017 201445008 201503006 201504007 201505007 201505013 201511001 201511001 201512001 201516014	
	<ul style="list-style-type: none"> <li>• Split-Off</li> </ul>	355.01-01
	201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201308017 201308018 201330002 201330007 201337003 201350007 201352007 201403002 201403002 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005 201512001	
	<ul style="list-style-type: none"> <li>• Split-Up</li> </ul>	355.01-02
	201402002 201402002 201418018 201423012	
	<ul style="list-style-type: none"> <li>• Non Pro Rata Distributions, etc.</li> </ul>	355.02-00
	201233016	
	<ul style="list-style-type: none"> <li>• Active Business</li> </ul>	355.03-00
	201219003 201251006 201333003 201407005 201418039 201418046 201426007 201429006 201436033	
	<ul style="list-style-type: none"> <li>• Five-Year Requirement</li> </ul>	355.03-01
	201251006	
	<ul style="list-style-type: none"> <li>• Business Purpose</li> </ul>	355.04-00
	201308017 201308018 201308017 201308018	
	<ul style="list-style-type: none"> <li>• Control</li> </ul>	355.05-00
	201437013	
	<ul style="list-style-type: none"> <li>• Distribution of Control</li> </ul>	355.05-01
	201437013	
	<ul style="list-style-type: none"> <li>• Distributions Within a Consolidated Group</li> </ul>	355.09-00
	201305003 201352007 201445008	
	<ul style="list-style-type: none"> <li>• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled</li> </ul>	355.10-00
	201249011 201250021 201324009 201505007	
<b>Section 356</b>	<b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized)</b>	<b>356.00-00</b>
	201424017	
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b>	<b>357.00-00</b>
	<ul style="list-style-type: none"> <li>• Liabilities in Excess of Basis</li> </ul>	357.02-00
	<ul style="list-style-type: none"> <li>• Exceptions</li> </ul>	357.02-02
	201230008 201348006 201431002	
<b>Section 358</b>	<b>Basis to Distributees</b>	<b>358.00-00</b>

	• Allocation of Basis 201411006 201437007	358.02-00
<b>Section 361</b>	<b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)</b> 201228033 201409003 201504007 201511001 201511001 201516014	<b>361.00-00</b>
	• Exchanges Not Solely in Kind 201423010 201440014	361.01-00
	• Distributions	361.02-00
	• <i>Certain Transfers to Creditors</i> 201228033 201409003 201511001 201511001	361.02-02
<b>Section 362</b>	<b>Basis to Corporations</b> 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028	<b>362.00-00</b>
	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201418013 201418041 201418042 201505028 201521011 201521011 201521011 201521011 201521011	362.01-00
<b>Section 367</b>	<b>Foreign Corporations</b> 201348011 201432002	<b>367.00-00</b>
	• Transfer to Foreign Corporations Subject to Section 367(a) 201321018	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018	367.03-00
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009	367.03-01
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018	367.03-13
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018	367.30-00
	• Treatment of Distribution Described in Section 367(e) 201348011 201423006	367.40-00
	• <i>Liquidations Under Section 332</i> 201348011	367.40-02
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b> 201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201308001 201308017 201308018 201330022 201341026 201349006 201402002 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004 201512001	<b>368.00-00</b>
	• Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002 201423010 201436034 201438009 201505012	368.01-00
	• Stock for Stock (Type "B") 201249011 201250021 201324009	368.02-00
	• <i>Liquidation Distribution</i> 201418039 201418046	368.02-02

<ul style="list-style-type: none"> <li>• Stock for Property (Type "C")</li> </ul>	368.03-00
201224006 201228030 201247009 201252014 201324003 201340016 201411002 201413003 201418039 201418046 201422004 201424007	
<ul style="list-style-type: none"> <li>• <i>Substantially All the Property</i></li> </ul>	368.03-01
201247009	
<ul style="list-style-type: none"> <li>• Assets for Control of Transferee (Type "D")</li> </ul>	368.04-00
201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014 201238018 201240013 201240016 201244006 201244008 201250004 201251006 201252002 201252017 201306006 201306010 201308002 201310023 201312022 201313016 201314001 201315016 201325009 201329005 201330002 201330007 201330022 201308002 201330002 201330007 201330022 201333007 201335001 201336012 201337003 201337007 201338040 201339001 201340009 201341004 201341013 201341026 201347005 201349006 201350007 201402002 201402002 201405003 201407005 201409002 201409003 201411002 201411012 201412013 201415001 201416005 201418018 201418019 201418030 201418039 201418046 201419005 201419010 201419013 201422012 201422017 201423012 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426007 201426008 201430002 201433007 201435005 201437006 201438009 201441008 201441016 201443017 201445008 201512001 <b>201524005</b>	
<ul style="list-style-type: none"> <li>• Recapitalization (Type "E")</li> </ul>	368.05-00
201308001 201315009 201315020 201315021 201308001 201424010	
<ul style="list-style-type: none"> <li>• Change in Identity, etc. (Type "F")</li> </ul>	368.06-00
201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008 201511020 201511020	
<ul style="list-style-type: none"> <li>• Continuity of Interest Rule</li> </ul>	368.08-00
201214013 201224006 201247009	
<ul style="list-style-type: none"> <li>• <i>Related party Acquisitions</i></li> </ul>	368.08-03
201214013	
<ul style="list-style-type: none"> <li>• <i>Business Enterprise Continuity</i></li> </ul>	368.08-06
201247009 201314028 201413003	
<ul style="list-style-type: none"> <li>• <i>Historic Business Assets</i></li> </ul>	368.08-07
201224006	
<ul style="list-style-type: none"> <li>• <i>Transfers to Controlled Corporations</i></li> </ul>	368.08-08
201214013 201224006 201234009 201240016 201424007	
<ul style="list-style-type: none"> <li>• Plan of Reorganization</li> </ul>	368.09-00
201411002	
<ul style="list-style-type: none"> <li>• <i>Several Steps</i></li> </ul>	368.09-01
201252014 201411002	
<ul style="list-style-type: none"> <li>• Liquidation v. Reorganization</li> </ul>	368.12-00
201505012	
<ul style="list-style-type: none"> <li>• Transactions Involving Two or More Investment Companies</li> </ul>	368.13-00
201247009	
<ul style="list-style-type: none"> <li>• Transfer by Corporation in Title 11 Case (Type "G")</li> </ul>	368.14-00
201208036 201230020 201523001	
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b>
<ul style="list-style-type: none"> <li>• Method of Accounting</li> </ul>	381.04-00
201237012 201343012	

<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>
	201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 201308026 201308029 201335012 201345023 201350006 201403007 201403007 201412009 201432015 201443009 201443009	
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i> 201418038	382.02-05
	• Value of Old Loss Corporation 201435003	382.05-00
	• Ownership Change 201350006	382.07-00
	• <i>Segregation Rules</i> 201350006 201451015	382.07-05
	• Definitions and Special Rules 201215007 201403007 201403007	382.11-00
	• <i>5-Percent Shareholder</i> 201215007 201403007 201403007	382.11-09
	• Operating Rules 201322032 201335012 201443009 201443009	382.12-00
	• <i>Contributions to Capital</i> 201350006	382.12-01
	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003	382.12-08
	• <i>Election Out</i> 201519004	382.12-13
	• <i>Controlled Groups</i> 201232016 201232017 201335012 201421011 201421012 201421013 201443009 201443009	382.12-16
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b>	<b>385.00-00</b>
	• Debt v. Equity 201230008 201323021	385.01-00
	• New Financial Products 201209006 201226026	385.03-00
<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b>	<b>401.00-00</b>
	201205022 201234036 201238031 201242019 201242020 201338028	
	• Impossibility of Diversion	401.01-00
	• <i>Definitely Determinable Benefits Under a Pension Plan</i> 201501025	401.01-03
	• Impossibility of Diversion 201228055	401.03-00
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 201440027	401.04-00
	• Required Distributions 201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024	401.06-00



<b>Section 408</b>	<b>Individual Retirement Accounts</b>	<b>408.00-00</b>
	201208039 201405032 201405033 201405034 201423043 201431038 201439006 201451065	
	• Exclusive Benefit of Individual or His Beneficiary	408.01-00
	201225020	

• Rollover Contributions

408.03-00

201203034 201204024 201205021 201206023 201206025 201206026 201207013  
 201208040 201208041 201209022 201209023 201210046 201211032 201211033  
 201212021 201212022 201215016 201216049 201216050 201218025 201218026  
 201218027 201218040 201219035 201219039 201221035 201221036 201221037  
 201224047 201225021 201225022 201225023 201226034 201226035 201227009  
 201227010 201227011 201228044 201228046 201228047 201229013 201229014  
 201230027 201230028 201230032 201231019 201231020 201233024 201233025  
 201234031 201234033 201235026 201235027 201235028 201235030 201236034  
 201236036 201236037 201236038 201236039 201237025 201237026 201237027  
 201237028 201238029 201240031 201240033 201240034 201240035 201241014  
 201241015 201241016 201242021 201242022 201242023 201242025 201243018  
 201243019 201244022 201244023 201244024 201246042 201246043 201246044  
 201246045 201247021 201247022 201250030 201250031 201301017 201301018  
 201301019 201302047 201303022 201303023 201304012 201305016 201305017  
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 201309025 201309026 201309028 201310050 201310052 201311037 201311038  
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 201314055 201314056 201314057 201315034 201315036 201316024 201316026  
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	• Prohibited Transactions 201437023	408.07-00
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<b>Section 414</b>	<b>Definitions and Special Rules</b> 201305021 201317025 201340026 201351030 201425026 201443035 201443036 201509069  • Church Plan 201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201318030 201319036 201322051 201323042 201323043 201308033 201339004 201345041 201349027 201350048 201415015 201420028 201421031 201425025 201432028 201442072 201505048 201505049 201505050 201505051  • Certain Employee Contributions 201305021 201340026 201351030 201417025 201425026 201443035 201443036 201509069	<b>414.00-00</b>    414.08-00    414.09-00
<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans</b> 201440027 201441032 201441033 201441034 201447061  • Limitation for Defined Benefit Plans  • <i>Qualified Participant</i> 201347028  • Limitation for Defined Contribution Plans  • <i>Participant's Compensation</i> 201511039 201511039  • <i>Stock Ownership Plans</i> 201424030	<b>415.00-00</b>   415.01-00  415.01-05  415.02-00  415.02-02  415.02-05
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	• Eligible Deferred Compensation Plan Defined 201211001	457.05-00
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<ul style="list-style-type: none"> <li>• Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</li> </ul>	501.04-00
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<ul style="list-style-type: none"> <li>• Agriculture and Horticulture Organizations</li> </ul>	501.05-01
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<ul style="list-style-type: none"> <li>• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</li> </ul>	501.06-00
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<ul style="list-style-type: none"> <li>• Professional Associations (See Also 0501.03-11)</li> </ul>	501.06-03
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<ul style="list-style-type: none"> <li>• Distribution of Assets</li> </ul>	501.07-02
201204018 201213034 201213035 201515035	

• <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030	501.07-03
• <i>Automobile Clubs</i> 201430019	501.07-04
• <i>Business with Nonmembers</i> 201204018 201219032 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017	501.07-05
• <i>Payment of Benefits to Members</i> 201219032 201306027	501.07-06
• Fraternal Beneficiary Societies (See Also 0501.03-09) 201425015	501.08-00
• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036	501.09-00
• <i>Permissible Benefits</i> 201451040	501.09-01
• <i>Geographic Locale</i> 201221030 201330039 201330039 201415008	501.09-02
• <i>Inurement</i> 201321040 201351026	501.09-03
• <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025	501.09-04
• Domestic Fraternal Societies, Orders, and Associations 201240026 201340022	501.10-00
• Local Benevolent Life Insurance Associations, etc. 201247019 201431031	501.12-00
• <i>Mutual Ditch or Irrigation Companies</i> 201246038	501.12-01
• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028	501.12-03
• Cemetery Companies 201409009 201428011 201428029	501.13-00
• Credit Unions 201416009 201447039	501.14-00
• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018	501.15-00
• Organized to Finance Crop Operations 201333014	501.16-00
• Supplemental Unemployment Benefit Trusts 201406018 201411041	501.17-00
• Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042	501.19-00

<ul style="list-style-type: none"> <li>• Religious and Apostolic Organizations 201310047</li> </ul>	501.26-00
<ul style="list-style-type: none"> <li>• Cooperative Hospital Service Organizations 201218016</li> </ul>	501.27-00
<ul style="list-style-type: none"> <li>• Control of Corporation 201224031 201224034 201247017 201428029 201433017</li> </ul>	501.30-00
<ul style="list-style-type: none"> <li>• <i>Closely Controlled Organizations</i> 201306026</li> </ul>	501.30-01
<ul style="list-style-type: none"> <li>• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047</li> </ul>	501.30-02
<ul style="list-style-type: none"> <li>• Proof of Exemption 201235023</li> </ul>	501.31-00
<ul style="list-style-type: none"> <li>• <i>Domestic Fraternal Societies</i> 201404012</li> </ul>	501.31-01
<ul style="list-style-type: none"> <li>• Income Inures v. does Not Inure to Private Individual 201202038 201202039 201203024 201203025 201204019 201204021 201205010 201205012 201209011 201209012 201209013 201210042 201211025 201211026 201213030 201213031 201215012 201215013 201217019 201218021 201219028 201219032 201226029 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234030 201241011 201242015 201244021 201247018 201250025 201250027 201250029 201252024 201252026 201302040 201302041 201303017 201303019 201303020 201305011 201305012 201305013 201307014 201308032 201310046 201310049 201311029 201311030 201311033 201313032 201314045 201314048 201314049 201315029 201323028 201323035 201326019 201330037 201330043 201308032 201330037 201330043 201337017 201350047 201403018 201403018 201410035 201411038 201411039 201417017 201419019 201424024 201428022 201428026 201428027 201433019 201433020 201443021 201443022 201451043 201451045 201502017 201504017 201511026 201511026 201514011 201515037 201519033 201519034 201519035</li> </ul>	501.32-00
<ul style="list-style-type: none"> <li>• <i>Distribution of Assets to Private Individuals</i> 201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021 201228040 201230024 201232035 201234029 201252024 201252026 201302040 201303019 201303020 201305011 201305012 201308032 201310046 201310049 201311033 201314048 201315029 201323028 201330043 201308032 201330043 201403018 201403018 201411039 201428026 201440021 201502017 201504017 201511026 201511026 201519035</li> </ul>	501.32-01

	<ul style="list-style-type: none"> <li>• Private v. Public Interest Served</li> </ul>	501.33-00
	201202038 201202039 201203024 201203025 201204019 201204020 201205010 201205011 201205012 201209011 201209012 201209013 201210042 201210043 201211025 201211026 201213031 201215012 201215013 201216040 201217019 201218021 201219028 201219029 201221023 201223020 201224031 201224034 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234029 201234030 201241011 201242015 201244021 201247017 201247018 201250025 201250027 201250028 201250029 201252024 201252025 201252026 201302040 201302041 201303017 201303019 201303020 201304011 201305011 201305012 201305013 201307014 201308032 201309019 201310046 201310048 201310049 201311028 201311029 201311030 201311033 201313032 201313033 201313034 201314045 201314046 201314047 201314048 201314049 201315029 201322053 201323028 201323035 201326019 201330043 201308032 201330043 201331007 201331008 201334043 201334044 201334045 201345032 201349023 201403017 201403017 201404013 201405024 201407019 201407020 201409012 201410035 201411039 201416010 201417017 201419015 201423031 201424024 201424027 201427018 201428023 201428028 201430014 201431032 201433019 201433020 201438030 201440021 201451043 201451045 201452018 201502017 201504017 201510058 201510059 201511026 201511026 201514011 201514013 201516066 201517019 201519033 201519035 201523021 201523022	
	<ul style="list-style-type: none"> <li>• Trustees Serve Private Interest</li> </ul>	501.33-01
	201226029 201228041 201236033 201315028 201350043 201414024 201451043 201451045	
	<ul style="list-style-type: none"> <li>• "Exclusively" Test</li> </ul>	501.35-00
	201221023 201228040 201237019 201303019 201303020 201306026 201322053 201334045 201340021 201345031 201345032 201405023 201407020 201414024 201415007 201431032 201433019 201452018 201505042 201511024 201511024 201523021	
	<ul style="list-style-type: none"> <li>• Business Activities</li> </ul>	501.36-00
	201234029 201250029 201310046 201314047 201329024 201330038 201330038 201334045 201404013 201405022 201405023 201407019 201428028 201431032 201433020 201510058 201514013	
	<ul style="list-style-type: none"> <li>• Section 501(c)(3) Organizations</li> </ul>	501.36-01
	201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201330037 201330038 201403017 201403017 201405023 201414024 201428022 201428023 201510058 201517008	
	<ul style="list-style-type: none"> <li>• Publishing Activities, Radio, Television, etc.</li> </ul>	501.36-03
	201204021 201252025 201433020	
	<ul style="list-style-type: none"> <li>• Fund Raising (See also 0512.06-00)</li> </ul>	501.36-04
	201323037 201407020 201416010	
	<ul style="list-style-type: none"> <li>• Legislative and Political Propaganda Activities</li> </ul>	501.38-00
	201415007 201505042	
	<ul style="list-style-type: none"> <li>• "Action" Organizations</li> </ul>	501.38-01
	201415007 201430014 201505042	
	<ul style="list-style-type: none"> <li>• Electing Expenditure Test</li> </ul>	501.38-02
	201239012 201415007	
<b>Section 502</b>	<b>Feeder Organizations (Exempt v. Not Exempt)</b>	<b>502.00-00</b>
	201317011 201444043	
<b>Section 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt)</b>	<b>503.00-00</b>
	201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008	

	<ul style="list-style-type: none"> <li>• Future Status of Organizations Denied Exemption 201209007 201209008 201520013 201520013</li> </ul>	503.03-00
<b>Section 504</b>	<b>Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities</b>	<b>504.00-00</b>
	<ul style="list-style-type: none"> <li>• Denial of Exemption 201205011 201205013 201217019 201446028 201510059</li> </ul>	504.50-00
<b>Section 507</b>	<b>Termination of Private Foundation Status</b>	<b>507.00-00</b>
	201216045 201243015 201321024 201418060 201435016 201513005 201514016	
	<ul style="list-style-type: none"> <li>• Termination Under Section 507(a)(1) 201230026 201417020 201417021 201427019</li> </ul>	507.01-00
	<ul style="list-style-type: none"> <li>• <i>Special Rules</i> 201345033 201345034</li> </ul>	507.01-01
	<ul style="list-style-type: none"> <li>• Termination Under Section 507(b)(1)(B) 201441018</li> </ul>	507.04-00
	<ul style="list-style-type: none"> <li>• Liability of Transferee Organizations 201243015 201244020 201321024 201321025</li> </ul>	507.05-00
	<ul style="list-style-type: none"> <li>• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026</li> </ul>	507.06-00
	<ul style="list-style-type: none"> <li>• Aggregate Tax Benefit 201244020 201321025</li> </ul>	507.07-00
	<ul style="list-style-type: none"> <li>• Value of Assets 201321024 201321025</li> </ul>	507.09-00
<b>Section 508</b>	<b>Special Rules With Respect to Section 501 (c)(3) Organizations</b>	<b>508.00-00</b>
	<ul style="list-style-type: none"> <li>• New Organizations 201446025</li> </ul>	508.01-00
<b>Section 509</b>	<b>Private Foundation Defined</b>	<b>509.00-00</b>
	<ul style="list-style-type: none"> <li>• Definitions 201418067</li> </ul>	509.01-00
	<ul style="list-style-type: none"> <li>• <i>Private Foundation</i> 201306023</li> </ul>	509.01-01
	<ul style="list-style-type: none"> <li>• <i>Support</i> 201239011 201240036 201342011</li> </ul>	509.01-02
	<ul style="list-style-type: none"> <li>• Exceptions to Private Foundation Status 201335018 201417018</li> </ul>	509.02-00
	<ul style="list-style-type: none"> <li>• <i>Publicly Supported Organizations</i> 201445015 201507024</li> </ul>	509.02-01
	<ul style="list-style-type: none"> <li>• <i>Supporting Organizations</i> 201314044</li> </ul>	509.02-02
	<ul style="list-style-type: none"> <li>• <i>Churches</i> 201310045</li> </ul>	509.02-04
	<ul style="list-style-type: none"> <li>• Continuation of Private Foundation Status 201424025</li> </ul>	509.03-00

<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b>	<b>511.00-00</b>
	201206018 201219024 201251019 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018	
	• Organizations Subject to Tax	511.01-00
	201406019	
	• Section 501(c)(2) Corporations	511.02-00
	201241018	
<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b>	<b>512.00-00</b>
	201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036 201321024 201321025 201323029 201328035 201406020 201407022 201409009 201413012 201422027 201423027 201423030 201425016 201426029 201430017 201434025 201440022 201441019 201451044 201501014 201503018	
	• Exception, Additions, and Limitations on Unrelated Income	512.01-00
	201206018 201425016 201430017 201503018	
	• <i>Rents and Royalties</i>	512.01-01
	201444043	
	• <i>Rent v. Ordinary Business Profits</i>	512.01-02
	201422027	
	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06)	512.04-00
	201329028 201333020 201413012	
	• Advertising (See Also 0501.26-02)	512.05-00
	201405029	
	• Fund-Raising Activities (See Also 0501.26-06)	512.06-00
	201330043 201330043	
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i>	512.09-03
	201213034 201213035 201235024 201302043 201344011 201425016 201434025	
	• Modifications	512.10-00
	201409009 201435017 201441018 201503018	
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b>	<b>513.00-00</b>
	201219024 201219031 201250025 201251019 201320023 201322054 201406020 201413012 201417018 201422027 201423027 201423030 201430018 201440023 201445015	
	• Sales and Service to Public	513.04-00
	201205013 201221024 201428030	
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b>	<b>514.00-00</b>
	201418061 201422027 201430017 201434024 201434026	
	• Definitions--Debt-Financed Property	514.06-00
	201221024 201418061 201434024 201434026	
	• Acquisition Indebtedness	514.07-00
	201206018 201246040	
<b>Section 521</b>	<b>Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt)</b>	<b>521.00-00</b>
	201333014 201511020 201511020	

<b>Section 528</b>	<b>Certain Homeowners Associations</b> 201210007 201214016 201223011	<b>528.00-00</b>
	• Revocation of Election 201244005 201327008	528.04-00
	• Definition of Homeowners Association 201204017	528.05-00
<b>Section 529</b>	<b>Qualified State Tuition Programs</b> 201310043 201317017	<b>529.00-00</b>
<b>Section 534</b>	<b>Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer)</b> 201428023	<b>534.00-00</b>
<b>Section 542</b>	<b>Definition of Personal Holding Company</b>  • Stock Ownership Requirements 201208025	<b>542.00-00</b>  542.02-00
<b>Section 544</b>	<b>Rules for Determining Stock Ownership</b> 201208025	<b>544.00-00</b>
<b>Section 562</b>	<b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b> 201205004 201244012 201304004 201516047	<b>562.00-00</b>
	• Preferential Dividends 201216031 201304002 201316013 201327006 201444022 201516047	562.03-00
<b>Section 565</b>	<b>Consent Dividends</b> 201202014 201336017	<b>565.00-00</b>
	• General Rule 201316014	565.01-00
	• <i>Making and Filing Consents</i> 201201011	565.01-02
<b>Section 581</b>	<b>Bank v. Not a Bank</b> 201341017	<b>581.00-00</b>
<b>Section 597</b>	<b>Federal Financial Assistance Provided</b> 201201010	<b>597.00-00</b>
	• Taxable Transfers 201441014	597.06-00
<b>Section 611</b>	<b>Allowance of Deduction for Depletion (Deductible v. Not Deductible)</b> 201448020	<b>611.00-00</b>
	• By Whom Deductible	611.02-00
	• <i>Economic Interest in Mineral in Place</i> 201520004 201520004 201448020 201520004	611.02-04
<b>Section 613A</b>	<b>Limitations on Percentage Depletion in the Case of Oil and Gas Wells</b>	<b>613A.00-00</b>
	• Exemption for Independent Producers and Royalty Owners	613A.03-00
	• <i>General Rule</i> 201210003	613A.03-01
	• Limitations on Subsection (c)	613A.04-00
	• <i>Retailers Excluded</i> 201210003	613A.04-02
<b>Section 614</b>	<b>Definition of Property</b>  • Election to Aggregate Separate Operating Mineral Interests in Case of Mines 201343005	<b>614.00-00</b>  614.02-00

	• Aggregating Non-Operating Mineral Interests 201405002	614.04-00
<b>Section 617</b>	<b>Deduction and Recapture of Certain Mining Exploration Expenditures</b>  • Recapture on Reaching Producing Stage 201350033	<b>617.00-00</b>  617.03-00
<b>Section 638</b>	<b>Continental Shelf Areas</b> 201311024	<b>638.00-00</b>
<b>Section 642</b>	<b>Special Rules for Credits and Deductions</b> 201216045 201343002 201345033 201345034  • Charitable Deduction 201202019 201225004 201343002  • <i>Pursuant to Governing Instrument</i> 201438014  • <i>Pooled Income Funds</i> 201450016	<b>642.00-00</b>  642.03-00  642.03-02  642.03-06
<b>Section 643</b>	<b>Definitions Applicable to Subparts A, B, C, and D</b> 201238004 201245007 201436043 201516008 201516020 201516028 201519012  • Income Defined 201320009	<b>643.00-00</b>  643.02-00
<b>Section 661</b>	<b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b> 201223012 201238004 201436043	<b>661.00-00</b>
<b>Section 662</b>	<b>Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus</b> 201223012 201436043 201519012	<b>662.00-00</b>
<b>Section 663</b>	<b>Special Rules Applicable to Sections 661 and 662</b>  • 65-Day Rule 201245008	<b>663.00-00</b>  663.04-00
<b>Section 664</b>	<b>Charitable Remainder Trusts</b> 201249002 201332011 201332012 201340012 201420010 201426006 201442067  • Definitions 201340012  • <i>Charitable Remainder Annuity Trust</i> 201333006  • <i>Charitable Remainder Unitrust</i> 201340012  • Valuation 201325018 201325019 201325020 201325021	<b>664.00-00</b>  664.03-00  664.03-01  664.03-02  664.04-00
<b>Section 671</b>	<b>Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners</b> 201244004 201245006 201310002 201310003 201310004 201310005 201310006 201343021 201349001 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201440008 201440009 201440010 201440011 201440012 201507008	<b>671.00-00</b>

	<ul style="list-style-type: none"> <li>• Persons Treated as Grantors</li> </ul> 201226019 201326011 201430003 201430004 201430005 201430006 201430007 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201523017	671.02-00
<b>Section 674</b>	<b>Power to Control Beneficial Enjoyment</b> 201507008 <ul style="list-style-type: none"> <li>• Power Exercisable Only by Will</li> </ul> 201326011	<b>674.00-00</b>  674.01-00
<b>Section 675</b>	<b>Administrative Powers</b> 201235006 201507008 <ul style="list-style-type: none"> <li>• General Powers of Administration</li> </ul> 201216034	<b>675.00-00</b>  675.04-00
<b>Section 677</b>	<b>Income for Benefit of Grantor</b> 201326011 201507008	<b>677.00-00</b>
<b>Section 691</b>	<b>Recipients of Income in Respect of Decedents</b> 201330011 201330011 201338028 201430022 201444024 <ul style="list-style-type: none"> <li>• Includibility of Item as Income in Respect of Decedent Generally</li> </ul> 201438014	<b>691.00-00</b>  691.01-00
<b>Section 701</b>	<b>Partners, Not Partnerships, Subject to Tax</b> 201507018	<b>701.00-00</b>
<b>Section 702</b>	<b>Income and Credits of Partner</b> <ul style="list-style-type: none"> <li>• Partner's Income v. Partnership Income</li> </ul> 201421016	<b>702.00-00</b>  702.05-00
<b>Section 704</b>	<b>Partner's Distributive Share</b> 201241005 <ul style="list-style-type: none"> <li>• Partnership Agreement</li> </ul> 201517006 <ul style="list-style-type: none"> <li>• <i>Section 704(c) Considerations</i></li> </ul> 201216019 201421001 201505001	<b>704.00-00</b>  704.01-00  704.01-04
<b>Section 705</b>	<b>Determination of Basis of Partner's Interest</b> 201421016	<b>705.00-00</b>
<b>Section 706</b>	<b>Taxable Years of Partner and Partnership</b> 201319021	<b>706.00-00</b>
<b>Section 707</b>	<b>Transactions Between Partner and Partnership</b> <ul style="list-style-type: none"> <li>• Not in Capacity as Partner</li> </ul> 201324013 <ul style="list-style-type: none"> <li>• Sales or Exchanges With Respect to Controlled Partnership</li> </ul> 707.02-00 <ul style="list-style-type: none"> <li>• <i>Losses Disallowed</i></li> </ul> 201343021	707.01-00  707.02-01
<b>Section 708</b>	<b>Continuation of Partnership</b> 201315026 <ul style="list-style-type: none"> <li>• Termination</li> </ul> 201244004 201326007	<b>708.00-00</b>  708.01-00
<b>Section 721</b>	<b>Nonrecognition of Gain or Loss on Contributions</b> 201308019 201326014 201308019 201422004 201511020 201511020	<b>721.00-00</b>
<b>Section 731</b>	<b>Extent of Recognition of Gain or Loss on Distribution</b> 201314004 201421001 201421016 201511020 201511020	<b>731.00-00</b>



<b>Section 832</b>	<b>Insurance Company Taxable Income</b> 201232030 201235011 201250022 201328027 201428006 201429007 201438022 201503011 201515017	<b>832.00-00</b>
	• Premiums Earned 201235011	832.05-00
	• Losses Incurred 201429007	832.06-00
	• <i>Salvage and Reinsurance Recoverable</i> 201515017	832.06-01
	• <i>Unpaid Losses</i> 201435011 201437011	832.06-02
	• Interinsurers or Reciprocal Underwriters 201322008	832.15-00
<b>Section 833</b>	<b>Treatment of Blue Cross Blue Shield Organizations</b> 201416002	<b>833.00-00</b>
	• Organizations Subject to Sec. 833	833.03-00
	• <i>Material Change in Operations Existing Blue Cross or Blue Shield Organizations</i> 201432013	833.03-03
<b>Section 846</b>	<b>Discounted Unpaid Losses Defined</b>	<b>846.00-00</b>
	• Determination of Undiscounted Unpaid Losses 201435011	846.01-00
<b>Section 848</b>	<b>Capitalization of Policy Acquisition Expenses</b>	<b>848.00-00</b>
	• Net Premiums	848.05-00
	• <i>Special Rules for Reinsurance</i> 201501011	848.05-03
	• Classification of Contracts	848.06-00
	• <i>Treatment of Reinsurance Contract</i> 201501011	848.06-06
<b>Section 851</b>	<b>Definition of Regulated Investment Company</b> 201325002	<b>851.00-00</b>
	• Election to be Regulated Investment Company 201521014 201521014 201521014 201521014 201521014	851.01-00
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<b>Section 905</b>	<b>Applicable Rules</b> 201429026	<b>905.00-00</b>
	• Adjustments on Payment of Accrued Taxes	905.03-00
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	• <i>Redetermination of U.S. Liability</i> 201444039	905.03-03
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	• Election 201507013 201507016	911.11-00
	• <i>Timely filed returns</i> 201507013 201507016	911.11-01

	<ul style="list-style-type: none"> <li>• <i>Reelection</i> 201231006 201308023 201308023 201344007 201347016 201429015 201433002 201444023 201504002 201509027 201511017 201511017 201517004</li> </ul>	911.11-03
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	<ul style="list-style-type: none"> <li>• Bona Fide Residents of the Virgin Islands 201503012</li> </ul>	932.02-00
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<b>Section 953</b>	<b>Insurance Income</b> 201407010 201503009 201504006 201504008	<b>953.00-00</b>
	<ul style="list-style-type: none"> <li>• Election by Foreign Insurance Company to be Treated as Domestic Corporation 201303005 201351010 201451012</li> </ul>	953.06-00
<b>Section 954</b>	<b>Foreign Base Company Income</b> 201235007	<b>954.00-00</b>
	<ul style="list-style-type: none"> <li>• Foreign Personal Holding Company Income 201201016 201228020 201407010 201503009 201504006 201504008</li> </ul>	954.02-00
	<ul style="list-style-type: none"> <li>• <i>Sale or Exchange of Property</i> 201201016</li> </ul>	954.02-05
	<ul style="list-style-type: none"> <li>• <i>Commodities Transactions</i> 201330006 201330006</li> </ul>	954.02-06
	<ul style="list-style-type: none"> <li>• <i>Nonfunctional Currency Transactions</i> 201226011 201241002</li> </ul>	954.02-07
	<ul style="list-style-type: none"> <li>• Foreign Base Company Sales Income 201206003 201325005 201332007 201340010</li> </ul>	954.03-00
<b>Section 956</b>	<b>Investment of Earnings in U.S. Property</b> 201420017 201436047 201446020 201521006 201521006 201521006	<b>956.00-00</b>
	<ul style="list-style-type: none"> <li>• U.S. Property Defined 201516064</li> </ul>	956.03-00
	<ul style="list-style-type: none"> <li>• Pledges and Guarantees 201203010 201436047</li> </ul>	956.05-00
<b>Section 982</b>	<b>Admissibility of Documentation Maintained in Foreign Countries</b> 201333013	<b>982.00-00</b>
<b>Section 987</b>	<b>Branch Transactions</b>	<b>987.00-00</b>
	<ul style="list-style-type: none"> <li>• Remittances (Definition) 201321007</li> </ul>	987.03-00
<b>Section 992</b>	<b>Requirements of a Domestic International Sales Corporation</b> 201433003	<b>992.00-00</b>
	<ul style="list-style-type: none"> <li>• Definition of DISC</li> </ul>	992.01-00
	<ul style="list-style-type: none"> <li>• <i>Capitalization</i> 201444018</li> </ul>	992.01-03

	<ul style="list-style-type: none"> <li>• Election</li> </ul> 201216006 201221003 201224025 201237006 201242001 201304001 201305002 201310018 201327001 201327004 201327005 201335002 201336013 201341023 201343011 201343015 201346003 201347006 201347018 201349003 201351012 201351015 201404008 201411008 201418040 201421010 201429020 201433004 201434002 201436002 201436041 201440019 201441012 201444018 201451026 201502005 201506006 201516013 201516052 201519020 201521010 201521010 201521010 201521010	992.02-00
<b>Section 1001</b>	<b>Determination of Amount of and Recognition of Gain or Loss</b> 201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012 201238004 201243004 201243006 201245007 201308016 201319018 201320009 201326014 201308016 201334006 201342001 201418007 201418017 201418031 201418032 201419001 201419011 201436043 201443004 201443004 201516008 201516020 201516022 201516023	<b>1001.00-00</b>
	<ul style="list-style-type: none"> <li>• Amount Realized</li> </ul> 201221004	1001.02-00
	<ul style="list-style-type: none"> <li>• <i>Property Differing Materially</i></li> </ul> 201443004 201443004 201516022 201516023	1001.02-07
<b>Section 1011</b>	<b>Adjusted Basis for Determining Gain or Loss</b> 201418007	<b>1011.00-00</b>
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<b>Section 1015</b>	<b>Basis of Property Acquired by Gift or Transfer in Trust</b> 201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003 201418007 201419001 201426016 201436043	<b>1015.00-00</b>
<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b> 201234018 201242003 201302009 201313024 201411036 201416006	<b>1031.00-00</b>
	<ul style="list-style-type: none"> <li>• Like Kind Property</li> </ul> 201216007 201238027	1031.02-00
	<ul style="list-style-type: none"> <li>• Deferred Exchanges</li> </ul> 201238027 201242003 201252018 201308020 201308020 201332010 201416006 201437012	1031.05-00
	<ul style="list-style-type: none"> <li>• Multi-Party Exchanges</li> </ul> 201252018 201332010	1031.06-00
	<ul style="list-style-type: none"> <li>• Exchanges Not Solely In Kind</li> </ul> 201325011	1031.07-00
<b>Section 1032</b>	<b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b> 201249011 201250021 201324009	<b>1032.00-00</b>
<b>Section 1033</b>	<b>Involuntary Conversion</b> 201333010 201333011	<b>1033.00-00</b>
	<ul style="list-style-type: none"> <li>• Definition of Involuntary Conversion Events</li> </ul> 201252010	1033.02-00
	<ul style="list-style-type: none"> <li>• Special Rule for Outdoor Advertising Displays</li> </ul> 201450004	1033.07-00
	<ul style="list-style-type: none"> <li>• Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters</li> </ul> 201240006	1033.10-00
<b>Section 1035</b>	<b>Exchanges of Insurance Policies</b> 201304003 201330016 201330016	<b>1035.00-00</b>

<b>Section 1041</b>	<b>Transfers of Property Between Spouses or Incident to Divorce</b> 201206005	<b>1041.00-00</b>
<b>Section 1042</b>	<b>Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives</b>  • Nonrecognition of Gain 201435014	<b>1042.00-00</b>  1042.01-00
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<b>Section 1202</b>	<b>50-Percent Exclusion for Gain from Certain Small Business Stocks</b> 201436001	<b>1202.00-00</b>
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<b>Section 1223</b>	<b>Holding Period of Capital Assets</b> 201204001 201204002 201204003 201204004 201204005 201216010 201418007 201436043 201443004 201516022 201516023	<b>1223.00-00</b>
<b>Section 1234</b>	<b>Option to Buy or Sell</b>  • Gain or Loss of Purchaser 201214021	<b>1234.00-00</b>  1234.01-00
<b>Section 1248</b>	<b>Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations</b> 201423006 201426008	<b>1248.00-00</b>
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	• <i>Qualified Board or Exchange</i> 201322033	1256.07-05
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<b>Section 1286</b>	<b>Tax Treatment of Stripped Bonds</b> 201229003 201502006 201502007	<b>1286.00-00</b>
<b>Section 1295</b>	<b>Qualified Electing Fund</b>  • <i>Time For Making Election</i> 201228021 201249014  • <i>Retroactive Elections</i> 201201013 201210017 201248009 201248010 201302010 201302011 201302019 201302020 201314026 201319006 201319007 201321010 201322017 201322018 201330019 201330020 201330021 201330019 201330020 201330021 201333004 201334007 201334034 201340008 201344008 201349002 201349010 201349011 201349012 201350011 201350012 201350013 201350014 201350015 201350016 201350017 201350018 201350019 201350020 201350021 201350022 201350023 201350024 201350025 201411001 201412006 201412010 201417009 201417010 201417011 201417012 201417013 201417014 201417015 201417016 201422002 201422003 201422019 201422021 201423002 201423004 201423008 201423015 201427002 201427003 201427004 201427005 201427006 201429002 201429002 201429003 201429004 201429011 201429021 201431021 201431022 201431023 201431024 201431025 201431026 201431027 201431028 201431029 201442004 201442005 201442006 201445006 201447022 201447024 201448004 201451020 201451021 201451022 201508008 201508009 201508010 201509028 201510040 201510041 201510042 201516062 201516063 201519022	<b>1295.00-00</b>  1295.02-00  1295.02-02
<b>Section 1296</b>	<b>Passive Foreign Investment Company</b> 201244003 201311014 201447003  • <i>Characterization of Income</i>  • <i>Application of Income Look-Through Rules</i> 201445005	<b>1296.00-00</b>  1296.02-00  1296.02-02
<b>Section 1297</b>	<b>Special Rules</b> 201322009 201515006	<b>1297.00-00</b>
<b>Section 1301</b>	<b>Averaging of Farm Income</b>  • <i>Engaged in Farm Business</i> 201435006	<b>1301.00-00</b>  1301.01-00
<b>Section 1311</b>	<b>Correction of Error</b> 201208027 201313027	<b>1311.00-00</b>
<b>Section 1313</b>	<b>Definitions</b>  • <i>Determination v. No Determination</i> 201247001 201247011	<b>1313.00-00</b>  1313.01-00
<b>Section 1341</b>	<b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b> 201224029 201328031	<b>1341.00-00</b>

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201203006 201216027 201232003 201233014 201237015 201238018 201238019  
 201238020 201238021 201238022 201238023 201238024 201243007 201243008  
 201301004 201302004 201302005 201302006 201310022 201314003 201322016  
 201322036 201325008 201341009 201414006 201419009 201426004 201436039  
 201442016 201447007 201450012

• **Small Business Corporation v. Not a Small Business Corporation** 1361.01-00  
 201201006 201218005 201237014 201250018 201314003 201314008 201322036  
 201338039 201433014 201523012 201523013

• **Shareholder Not an Individual or Permitted Trust or Estate** 1361.01-02  
 201205002 201208013 201218005 201237014 201250013 201250018 201338039  
 201424021 201426001 201523012 201523013

• **Non-Resident Alien as Shareholder** 1361.01-03  
 201312023

• **More than One Class of Stock** 1361.01-04  
 201207002 201214001 201218004 201234001 201236003 201309003 201314014  
 201314031 201322036 201326012 201328025 201341014 201444020 201444021  
 201506003 201518008

• **Certain Trusts Permitted as Shareholders** 1361.03-00  
 201216034 201224013 201226019 201232003 201238017 201419009

• **Grantor Trusts** 1361.03-01  
 201216025 201216034 201252007

• **Qualified Subchapter S Trusts** 1361.03-02  
 201203011 201225005 201232003 201232027 201233014 201235008 201238017  
 201301004 201302004 201302005 201302006 201313002 201322016 201327009  
 201330012 201330012 201341003 201341009 201347014 201414006 201419009  
 201436039 201447007

• **Electing Small Business Trusts** 1361.03-03  
 201201006 201224013 201238017 201341003 201422006 201436006 201436007  
 201511014 201511014

• **Qualified Subchapter S Subsidiary** 1361.05-00  
 201208011 201208022 201211009 201216015 201216027 201225006 201233003  
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201201006 201205002 201205006 201206009 201206011 201211002 201211004  
 201211005 201211006 201211007 201214010 201215004 201216027 201217006  
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 201226017 201227003 201228003 201232005 201238006 201238014 201238015  
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 201251007 201252001 201301008 201301011 201306009 201308008 201310019  
 201310035 201311005 201311017 201314030 201316012 201320008 201322006  
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 201330018 201308008 201330017 201330018 201334030 201334031 201338012  
 201340002 201343016 201345018 201346004 201405007 201414010 201416004  
 201418008 201418044 201418045 201420002 201425003 201425008 201426011  
 201429001 201431006 201437009 201442038 201442047 201443006 201443006  
 201443014 201443014 201444007 201447009 201503004 201507011 201516029  
 201516054 201519016

<ul style="list-style-type: none"> <li>• Eligible v. Ineligible</li> </ul>	1362.01-00
201205002 201206009 201217009 201226017 201227003 201233001 201233004 201234011 201238006 201238007 201252001 201301008 201301011 201310019 201311017 201314030 201322036 201328004 201338012 201346004 201348001 201418044 201418045 201425008 201443006 201443006 201443014 201443014 201451016 201451019 201515013 201516003 201516009 201519016	
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201516009	
<ul style="list-style-type: none"> <li>• <i>Election After Termination</i></li> </ul>	1362.01-02
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<ul style="list-style-type: none"> <li>• <i>Late Elections</i></li> </ul>	1362.01-03
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<ul style="list-style-type: none"> <li>• Termination of Election</li> </ul>	1362.02-00
201201006 201205002 201206009 201217009 201226013 201232023 201237001 201238017 201243009 201252001 201306004 201306005 201320008 201337001 201345021 201418008 201420002 201432006 201434010 201434011 201434012 201434013 201434014 201443014 201443014 201444007 201450014 201508002 201523008	
<ul style="list-style-type: none"> <li>• <i>Ceases to be Small Business Corporation</i></li> </ul>	1362.02-02
201206009 201217009 201252001 201324004 201330017 201330018 201330017 201330018 201426018 201432006 201443014 201443014 201444007 201508002 201516001 201516002	
<ul style="list-style-type: none"> <li>• <i>Passive Investment Income</i></li> </ul>	1362.02-03
201223007 201226013 201229007 201232023 201244002 201248001 201306004 201306005 201310008 201320008 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201330010 201330010 201350005 201351013 201420002 201426010 201441013 201450014 201515011 201516015 201519008 201519018 201523004 201523005 201523008	
<ul style="list-style-type: none"> <li>• S Termination Year</li> </ul>	1362.03-00
201507011	

	<ul style="list-style-type: none"> <li>• Inadvertent Terminations</li> </ul>	1362.04-00
	201201005 201201006 201201009 201202002 201202003 201203002 201203007 201203008 201203011 201203012 201205002 201205006 201206009 201208013 201208023 201209005 201211002 201211004 201211005 201211006 201211007 201214001 201216025 201216032 201217006 201217008 201217009 201217010 201221006 201221008 201221009 201221010 201223007 201224007 201224013 201224014 201225003 201225005 201226013 201227003 201228009 201228010 201228018 201228024 201228025 201232004 201232007 201232009 201232026 201232027 201232029 201234002 201234007 201234008 201235008 201236003 201238007 201238008 201238014 201238015 201238017 201239001 201240012 201240014 201242009 201243009 201244002 201245001 201245002 201245014 201246002 201246008 201247008 201247012 201248001 201250013 201252001 201252007 201301003 201301011 201303009 201306009 201306015 201306016 201308008 201308009 201308022 201310008 201312016 201313002 201314006 201314012 201314014 201315003 201315012 201317004 201320006 201320008 201322006 201322016 201323012 201323013 201323014 201324011 201325003 201325006 201328004 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201329004 201330010 201330012 201308008 201308009 201308022 201330010 201330012 201333002 201334030 201334031 201338016 201338024 201340001 201341003 201341006 201341014 201341027 201343016 201345018 201345024 201346001 201347003 201347014 201348001 201348009 201350004 201350005 201351003 201351013 201351014 201351017 201404003 201405004 201405007 201407004 201409001 201412003 201414007 201414010 201414013 201416004 201418004 201418008 201418015 201418036 201418044 201418045 201420001 201420002 201420005 201420013 201421003 201421004 201421005 201422006 201423013 201424003 201424021 201425003 201426001 201426009 201426010 201426011 201426021 201427007 201427017 201429008 201430011 201432001 201432006 201434016 201434018 201436035 201436042 201437009 201438015 201440018 201441013 201442014 201442047 201444008 201444009 201444010 201444011 201444012 201445001 201445003 201445004 201448005 201450014 201451001 201451016 201451017 201451019 201452014 201501007 201503004 201505008 201505016 201505034 201506009 201508002 201511014 201511014 201511016 201511016 201515010 201515011 201515013 201516001 201516002 201516003 201516009 201516015 201516016 201516017 201516029 201519002 201519005 201519008 201519010 201519016 201519018 201523004 201523005 201523016 <b>201524006 201524009</b>	
<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b> 201327009 201333008 201429025	<b>1366.00-00</b>
<b>Section 1367</b>	<b>Adjustment to Basis of Stock of, and Indebtedness Owed, Shareholders</b> 201237017 201421015 201440013	<b>1367.00-00</b>
<b>Section 1368</b>	<b>Distributions</b> 201207002 201216027 201328025  <ul style="list-style-type: none"> <li>• Accumulated Adjustments Account</li> </ul> 201421015 201440013 201446021	<b>1368.00-00</b>  1368.01-00
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b> 201202014 201219003 201314008 201348007	<b>1374.00-00</b>
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b> 201507004 201515012 <b>201524002 201524003 201524004</b>  <ul style="list-style-type: none"> <li>• Certain Other Cooperatives</li> </ul> 201228014	<b>1381.00-00</b>  1381.02-00
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b> 201208008 201216011 201219001 201234018 201250009 201413002	<b>1382.00-00</b>

	• Patronage Dividends 201228035	1382.02-00	
	• Exceptions 201407003	1382.04-00	
<b>Section 1388</b>	<b>Definitions; Special Rules</b> 201234018	<b>1388.00-00</b>	
<b>Section 1402</b>	<b>Definitions</b> 201402004 201402004	<b>1402.00-00</b>	
	• Net Earnings From Self-Employment	1402.01-00	
	• <i>Limited Partners</i> 201436049	1402.01-03	
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.05-00	
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 201202001 201311006	<b>1441.00-00</b>	
	• Who must Withhold	1441.01-00	
	• <i>Liability of Withholding Agent</i> 201428007	1441.01-02	
	• Income Subject to Withholding v. Not Subject to Withholding	1441.02-00	
	• <i>Sale or Exchange of Capital Assets</i> 201343020	1441.02-03	
	• Exemptions from Withholding	1441.03-00	
	• <i>Effectively Connected Income</i> 201428007	1441.03-01	
<b>Section 1461</b>	<b>Liability for Withheld Tax</b> 201503013	<b>1461.00-00</b>	
<b>Section 1501</b>	<b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b> 201213012 201306007	<b>1501.00-00</b>	
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201341018 201342004 201402001 201402001 201414009 201418033 201418043	<b>1502.00-00</b>	
	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00	
	• Intercompany Transactions 201208034 201243013 201312027 201336018 201339001 201402001 201402001 201411007 201507006 <b>201524016</b>	1502.13-00	
	• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022	1502.13-01	
	• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
	• Limitation on Built-in Losses 201232011	1502.15-00	
	• Excess Losses 201350007 201441010	1502.19-00	

<ul style="list-style-type: none"> <li>• Consolidated Net Operating Loss Deduction</li> </ul>	1502.21-00
201206006 201208001 201208032 201214019 201223003 201223004 201224003 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010 201242008 201242010 201245009 201247005 201248012 201249004 201249010 201250002 201301009 201305005 201305010 201306001 201310024 201310025 201312025 201315002 201322034 201323011 201328028 201330001 201330001 201332003 201335007 201336002 201336004 201336008 201338019 201340003 201342005 201342008 201344005 201349008 201349009 201351016 201352005 201411011 201412004 201418016 201418020 201418033 201418043 201423003 201424001 201424015 201426024 201431005 201431008 201431009 201431010 201431012 201431013 201431014 201431015 201431016 201434001 201438004 201438019 201442013 201444015 201448001 201503008 201521007 201521007 201521007 201521007 201521007 201523011	
<ul style="list-style-type: none"> <li>• Investment Adjustment</li> </ul>	1502.32-00
201213013 201214012 201339001 201411007 201430002	
<ul style="list-style-type: none"> <li>• Earnings and Profits</li> </ul>	1502.33-00
201411007	
<ul style="list-style-type: none"> <li>• Accumulated Earnings Tax on Separate Basis</li> </ul>	1502.47-00
201316008	
<ul style="list-style-type: none"> <li>• Life and Non-Life</li> </ul>	1502.50-00
201210015 201213012	
<ul style="list-style-type: none"> <li>• Filing Requirements</li> </ul>	1502.75-00
201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201442018 201507003 201514007 <b>201524008</b>	
<ul style="list-style-type: none"> <li>• <i>When Group Remains in Existence</i></li> </ul>	1502.75-10
201228002 201314028 201350007 201424010 201505006	
<ul style="list-style-type: none"> <li>• <i>Common Parent No Longer in Existence</i></li> </ul>	1502.75-11
201250017 201326006	
<ul style="list-style-type: none"> <li>• Taxable Year of Members of Group</li> </ul>	1502.76-00
201520001 201520001 201414015 201520001	
<ul style="list-style-type: none"> <li>• <i>Income Allocation</i></li> </ul>	1502.76-01
201235003	
<ul style="list-style-type: none"> <li>• Common Parent Agent for Subsidiaries</li> </ul>	1502.77-00
201522005	
<ul style="list-style-type: none"> <li>• Separate Return Years</li> </ul>	1502.79-00
201251003 201324004	
<ul style="list-style-type: none"> <li>• Consolidated Returns for Subsequent Years</li> </ul>	1502.89-00
201324004	
<ul style="list-style-type: none"> <li>• Election to File Separate Returns</li> </ul>	1502.90-00
<ul style="list-style-type: none"> <li>• <i>Changes in Affiliated Groups</i></li> </ul>	1502.90-01
201251003	
<ul style="list-style-type: none"> <li>• Carryover and Carryback</li> </ul>	1502.92-00
201228005 201312019	
<ul style="list-style-type: none"> <li>• Intercompany Transactions</li> </ul>	1502.93-00
201208034 201402001 201402001	

	• Stock Transactions 201208034	1502.94-00
	• Application of Section 382 with Respect to a Consolidated Group 201414009 201511012 201511012	1502.98-00
	• <i>Apportionment</i> 201207003 201414009	1502.98-05
	• <i>Limitation on Use of Credits and Net Capital Losses</i> 201435012	1502.98-08
	• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	1502.99-00
<b>Section 1504</b>	<b>Definitions</b> 201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007	<b>1504.00-00</b>
	• Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006	1504.01-00
	• Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003 201429007 201433013	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002	1504.02-01
	• <i>Maquiladora ISP - IRC Section 1504(d) Election</i> 201248002	1504.02-02
<b>Section 1563</b>	<b>Definitions and Special Rules</b> 201405009	<b>1563.00-00</b>
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b> 201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020	<b>2001.00-00</b>
<b>Section 2010</b>	<b>Unified Credit Against Estate Tax</b> 201410013 201418009 201421002	<b>2010.00-00</b>
<b>Section 2032</b>	<b>Alternate Valuation</b> 201216013 201216037 201236002 201431017 201441001 201451025 201503003	<b>2032.00-00</b>
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b> 201224019 201230023 201418011	<b>2032A.00-00</b>
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b> 201238004 201330033 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003	<b>2033.00-00</b>
	• Interest v. No Interest at Time of Death 201323007	2033.01-00
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b> 201223012 201238004	<b>2035.00-00</b>
	• Inclusion of Certain Property in Gross Estate 201323007 201342001	2035.01-00
	• Coordination with Other Code Sections 201327010	2035.06-00

<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b>	<b>2036.00-00</b>
	201210008 201218003 201233008 201235006 201238004 201245007 201322025 201342001 201345026 201345027 201345028 201417001 201417002 201418007 201429009 201432005 201433006 201434004 201434005 201436003 201436043 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516022 201516023	
	• Retention of Right to Designate Who Shall Enjoy Property or Income 201323007	2036.02-00
<b>Section 2037</b>	<b>Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)</b>	<b>2037.00-00</b>
	201323007 201342001 201345004 201345026 201345027 201345028 201418007 201432005 201433006 201434004 201434005 201436003 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005	
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b>	<b>2038.00-00</b>
	201218003 201223012 201233008 201235006 201322025 201330033 201330033 201345004 201345026 201345027 201345028 201417001 201417002 201429009 201432005 201433006 201434004 201434005 201436003 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516022 201516023	
	• Power to Alter or Amend 201342001	2038.01-00
	• Power to Change Beneficiaries or Their Shares 201323007	2038.01-01
<b>Section 2040</b>	<b>Joint Interests (Included v. Not Included in Gross Estate)</b>	<b>2040.00-00</b>
	201216005	
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b>	<b>2041.00-00</b>
	201209003 201210008 201214022 201218003 201229005 201231007 201243001 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201429009 201436036 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011	

	<ul style="list-style-type: none"> <li>• Post-1942 Powers</li> </ul>	2041.02-00
	201427008 201427010 201427011 201427012 201427013 201427014 201427015	
	<ul style="list-style-type: none"> <li>• General Power v. Not a General Power</li> </ul>	2041.03-00
	201207001 201208003 201208004 201345004 201345026 201345027 201345028	
	201407008 201427008 201427010 201427011 201427012 201427013 201427014	
	201427015 201432005 201433006 201434004 201434005 201436003 201444002	
	201444003 201444004 201444005 201444006 201446001 201446002 201446003	
	201446004 201446005 201446006 201446007 201446008 201446009 201446010	
	201446011	
	<ul style="list-style-type: none"> <li>• Exercise of Powers</li> </ul>	2041.05-00
	201425007	
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b>	<b>2042.00-00</b>
	201235006 201328030	
	<ul style="list-style-type: none"> <li>• Transfer of Policy Within 3 Years of Death</li> </ul>	2042.07-00
	<ul style="list-style-type: none"> <li>• <i>Incidents of Ownership Held by Insured</i></li> </ul>	2042.07-09
	201327010	
<b>Section 2043</b>	<b>Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)</b>	<b>2043.00-00</b>
	201206005	
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b>	<b>2053.00-00</b>
	201206005	
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b>	<b>2055.00-00</b>
	201216045 201236022 201316004 201450003	
	<ul style="list-style-type: none"> <li>• Charitable and Noncharitable Interest (Tax Reform Act of 1969)</li> </ul>	2055.12-00
	<ul style="list-style-type: none"> <li>• <i>Reformations of Nonqualifying Interests</i></li> </ul>	2055.12-10
	201333006	
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)</b>	<b>2056.00-00</b>
	201243004 201338003 201431004 201431019 201447008	
	<ul style="list-style-type: none"> <li>• Terminable Interests</li> </ul>	2056.01-00
	201450002	
	<ul style="list-style-type: none"> <li>• Qualified Terminable Interest Property</li> </ul>	2056.07-00
	201303003 201410011 201426016 201447008	
	<ul style="list-style-type: none"> <li>• <i>Effective Election</i></li> </ul>	2056.07-01
	201345006	
	<ul style="list-style-type: none"> <li>• <i>Partial Election</i></li> </ul>	2056.07-02
	201447008	
	<ul style="list-style-type: none"> <li>• <i>Qualifying Interest</i></li> </ul>	2056.07-03
	201410011	
	<ul style="list-style-type: none"> <li>• Passed From Decedent v. Not Passed From Decedent</li> </ul>	2056.13-00
	201410011 201416007	
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b>	<b>2056A.00-00</b>
	201243012 201406003 201429012 201516055	
<b>Section 2203</b>	<b>Definition of Executor</b>	<b>2203.00-00</b>
	201405016	
<b>Section 2207A</b>	<b>Right of Recovery in the Case of Certain Marital Deduction Property</b>	<b>2207A.00-00</b>
	201243004 201303003 201426016	

<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b>	<b>2501.00-00</b>
	201216010 201218003 201223012 201233008 201243001 201245007 201310002 201310003 201310004 201310005 201310006 201320009 201322025 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201412015 201417001 201417002 201418007 201419001 201422005 201426014 201430003 201430004 201430005 201430006 201430007 201432029 201435007 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201438010 201438011 201438012 201438013 201438016 201440008 201440009 201440010 201440011 201440012 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201451005 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201515002 201515003 201515004 201515005 201516008 201516020 201516022 201516023 201519012	
	• Gift v. Not a Gift	2501.01-00
	201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201342001 201345004 201345026 201345027 201345028 201407008 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201521002 201521002 201521002 201521002 201521002 201521003 201521003 201521003 201521003 201521003 201521004 201521004 201521004 201521004 201521004	
	• Transfers of Intangible Property By Non-Resident Not Citizens	2501.03-00
	201250001	
<b>Section 2503</b>	<b>Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)</b>	<b>2503.00-00</b>
	• Present v. Future Interests	2503.03-00
	201208026	
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b>	<b>2511.00-00</b>
	201206005 201243004 201244014 201334001 201422005 201440007 201507008	
	• Gifts Indirectly Made	2511.04-00
	201208026 201442053	
	• Gift of Remainder	2511.11-00
	201407009 201440007	
	• Renunciation of Testate or Intestate Share	2511.18-00
	201228017 201334001 201403005 201403005	
<b>Section 2512</b>	<b>Valuation of Gifts</b>	<b>2512.00-00</b>
	201206005 201330033 201330033	
<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>
	201240003 201240004 201523003	

<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b>	<b>2514.00-00</b>
	201210008 201310002 201310003 201310004 201310005 201310006 201345004 201345026 201345027 201345028 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201430003 201430004 201430005 201430006 201430007 201432005 201433006 201434004 201434005 201436003 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201436036 201438010 201438011 201438012 201438013 201440008 201440009 201440010 201440011 201440012 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008	
	• Power Created After October 21, 1942 201435007	2514.02-00
<b>Section 2516</b>	<b>Certain Property Settlements (Exempt v. Not Exempt &gt;From Gift Tax)</b>	<b>2516.00-00</b>
	201206005	
<b>Section 2518</b>	<b>Disclaimers</b>	<b>2518.00-00</b>
	201208005 201245004 201516056	
	• Requirements for a Qualified Disclaimer 201516056	2518.01-00
	• <i>Acceptance of Benefits</i> 201516056	2518.01-02
	• <i>Joint Property</i> 201516056	2518.01-03
	• <i>Passage Without Direction by Disclaimant</i> 201516056	2518.01-04
	• Disclaimer of Less than an Entire Interest	2518.02-00
	• <i>Severable Property</i> 201516056	2518.02-02
	• Disclaimer by Surviving Spouse 201516056	2518.04-00
<b>Section 2519</b>	<b>Disposition of Certain Life Estates</b>	<b>2519.00-00</b>
	201243004 201303003 201419001 201426016	
<b>Section 2522</b>	<b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b>	<b>2522.00-00</b>
	201321012 201323007	
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	<ul style="list-style-type: none"> <li>• <i>Notification of Incorrect TIN</i> 201246028 201248022</li> </ul>	3406.01-01
	<ul style="list-style-type: none"> <li>• Withholding Applied to New Accounts and Instruments</li> </ul>	3406.04-00
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	201316021 201317018 201321027 201321034 201325018 201325019 201325020	
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	201417020 201417021 201417022	
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	201335014 201407021 201407023 201414031 201422027 201430017 201433021	
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	<ul style="list-style-type: none"> <li>• Initial 5% Tax on Investments</li> </ul>	4944.01-00
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<b>Section 4976</b>	<b>Taxes with Respect to Funded Welfare Benefit Plans</b> 201424004 201442064 201442065 201451044	<b>4976.00-00</b>
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## Section 7701

## Definitions

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### • Association v. Trust

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<ul style="list-style-type: none"> <li>• Section 446</li> </ul>	9100.10-00
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<ul style="list-style-type: none"> <li>• Section 663; Special Rules Applicable to Sections 661 and 662</li> </ul>	9100.12-00
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<ul style="list-style-type: none"> <li>• Section 911; Citizens or Residents of the United States Living Abroad</li> </ul>	9100.17-00
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<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return</li> </ul>	9100.20-00
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• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
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<b>Section 9102</b>	<b>Administrative Procedure Act</b>	<b>9102.00-00</b>
	• Revenue Procedures 201351023	9102.01-00
<b>Section 9103</b>	<b>Attorneys</b>	<b>9103.00-00</b>
	• Practice 201329015 201330035 201330035	9103.02-00
<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>Royalties</i> 201519003	9114.01-12
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	9114.03-06
	• <i>China</i> 201438020	9114.03-07
	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b> 201315022	<b>9115.00-00</b>
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
<b>Section 9200</b>	<b>Tax Shelter (Use This Category Only When No Other Category Is Appropriate)</b> 201347013	<b>9200.00-00</b>
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 201213025 201310032 201319019 201333009 201421021 201432018 201504016	<b>9999.00-00</b>
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020	9999.92-00
	• <i>Freedom of Information Act</i> 201515028	9999.92-01
	• Substance v. Form Issues Not Contained in Present List 201311023 201501012	9999.97-00

• Not Able to Identify Under Present List

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