

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.

UNMATCHED TRANSACTIONS

54 0000	201326001
408A 0000	201204027
4191 0000	201520006 201520006
7803 0201	201520008 201520008
9411 0500	201520004 201520004

Section 1	Tax Imposed	1.00-00
	• Maximum Capital Gains Rate 201515001	1.11-00
Section 2	Definitions and Special Rules	2.00-00
	• Certain Married Individuals Living Apart 201334041	2.03-00
Section 23	Credit for Adoption Expenses	23.00-00
	201413009	
	• Qualified Adoption Expenses - In General	23.01-00
	• <i>Domestic Re-Adoption After Final Foreign Adoption</i> 201509037	23.01-03
Section 25A	Hope and Lifetime Learning Credits	25A.00-00
	201509030	
Section 34	Certain Users of Gasoline and Special Fuels	34.00-00
	201203015	
Section 38	General Business Credit	38.00-00
	201310001	
Section 40	Alcohol Used as Fuel	40.00-00
	201203015	
Section 41	Credit for Increasing Research Activities	41.00-00
	201423023	
Section 42	Low-Income Housing Credit	42.00-00
	201206002 201218006 201223005 201243011 201311007 201324014 201338010 201352009 201429005 201431001 201436046 201441002 201444013 201451018 201501005 201505037 201516061 201518011 201527017 201535003 201539020	
	• Qualified Basis 201515007	42.03-00
	• Responsibilities of Housing Credit Agencies	42.13-00
	• <i>Qualified Allocation Plan</i> 201527017	42.13-01
	• Secretary's Authority to Provide Regulations	42.14-00
	• <i>Correction of Administrative Errors and Omissions</i> 201237013 201342003	42.14-01
Section 45	Electricity Produced from Certain Renewable Sources	45.00-00
	201205005 201210022 201210023 201216017 201223002 201224001 201226002 201226003 201235002 201236007 201236008 201237007 201237008 201238013 201242012 201246012 201308021 201311003 201319001 201319002 201319004 201320003 201322003 201322004 201322005 201326002 201326003 201326004 201326005 201329002 201330005 201520002 201520002 201520003 201520003 201308021 201330005 201332005 201332006 201334008 201344004 201345003 201407006 201407007 201418027 201418028 201418029 201419006 201419008 201421008 201421009 201424019 201430008 201430009 201430010 201440016 201440017 201441005 201442001 201448007 201448008 201448009 201448010 201448011 201448012 201448013 201448014 201503002 201506005 201510026 201514004 201516038 201516039 201519019 201519024 201520002 201520003 201524018 201528032 201528033 201533001 201533002 201538004 201538005	
Section 45B	FICA Tax Credit on Employee Tips	45B.00-00
	201347020	
Section 45C	(Formerly Section 28) Clinical Testing Expenses for Certain Drugs	45C.00-00

	• Clinical Testing 201524021	45C.03-00	
	• Limitation In Case of Certain Regulated Companies	46.06-00	R
	• <i>Special Rule for Ratable Flow-Through</i> 201318004 201318005 201318006	46.06-02	R
Section 47	Rehabilitation Credit 201228019 201234020 201412005 201450006	47.00-00	
	• General Rule; Percentages 201228015 201228016 201418035	47.01-00	
Section 48	Energy Credit; Reforestation Credit 201208035 201308005 201326008 201326009 201308005 201426013 201444025 201450013 201523014 201524024	48.00-00	
Section 50	Special Rules for Computing Investment Credit 201310001 201412005 201426013 201507020	50.00-00	
	• Recapture on Disposition	50.01-00	
	• <i>Early Disposition</i> 201507020	50.01-01	
	• Prior Rules Applicable 201505038	50.04-00	
Section 53	Credit for Prior Year Minimum Tax Liability 201246034	53.00-00	
Section 56	Adjustments In Computing Alternative Minimum Taxable Income 201226021 201444040	56.00-00	
Section 57	Items of Tax Preference	57.00-00	
	• Intangible Drilling Costs 201235010	57.03-00	
Section 59	Other Definitions and Special Rules 201324008 201422016 201422022 201422023 201422024 201430012	59.00-00	
	• Optional 10-year Writeoff of Certain Tax Preferences	59.05-00	
	• <i>Research and Experimental Expenditures</i> 201236013	59.05-08	
Section 61	Gross Income v. Not Gross Income 201207001 201208003 201208004 201218003 201221002 201221004 201223012 201235001 201238004 201243004 201245007 201252005 201307005 201310039 201311002 201322023 201323006 201338005 201342001 201342010 201401001 201406001 201415011 201417007 201418007 201423020 201424004 201429022 201433015 201436005 201436043 201442065 201443004 201501010 201504005 201504011 201516022 201516023 201532016	61.00-00	
	• Return of Capital v. Income 201444001	61.02-00	
	• Compensation for Services	61.09-00	
	• <i>Discharge of Indebtedness</i> 201525010 201525010 201525010 201525010	61.09-18	
	• Refunds and Reimbursements 201401001	61.13-00	
	• Rents and Royalties	61.16-00	

	• <i>Lease v. Sale</i> 201351022	61.16-03
	• <i>Improvements by Lessee</i> 201436048	61.16-09
	• Discharge of Indebtedness 201228023 201310031 201321019	61.22-00
	• Damages, Court Awards, Settlements 201203013 201208030 201306018	61.28-00
	• <i>Return of Capital--Basis</i> 201208030	61.28-03
	• Assignments	61.30-00
	• <i>Anticipatory Assignment of Income</i> 201232024	61.30-03
	• Governmental Benefits and Subsidies 201429022 201527018	61.40-00
	• Fringe Benefits 201350032	61.53-00
Section 62	Adjusted Gross Income Defined	62.00-00
	• Trade and Business Deductions of Employees	62.02-00
	• <i>Reimbursements</i> 201219021	62.02-02
Section 63	Taxable Income Defined 201309013	63.00-00
Section 71	Alimony--Separate Maintenance Payments 201206005 201531013	71.00-00
Section 72	Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income) 201221032 201240018 201322035 201351020 201417025 201424014 201443015 201443015 201510060 201515001 201519001	72.00-00
	• Exclusion Ratio 201519001	72.01-00
	• Investment in Contract 201515001 201519001	72.02-00
	• Employee Contributions 201519001	72.05-00
	• Amounts Not Receivable as Annuities 201519001	72.07-00
	• Required Distributions Where Holder Dies 201302015 201302016 201330016 201330016 201532026	72.19-00
	• <i>Exceptions</i> 201302015 201302016 201532026	72.19-01
	• Tax on Early Distributions from Qualified Retirement Plans 201417025 201527042	72.20-00
	• <i>Substantially Equal Payments</i> 201235029 201434030	72.20-04

Section 78	Dividends Received From Certain Foreign Corporations by Domestic Corporations Choosing Foreign Tax Credit 201320014	78.00-00
Section 79	Group-Term Life Insurance--Employees (Payments Included v. Not Included) 201350032	79.00-00
Section 83	Property Transferred in Connection With Performance of Services 201348012 201528001	83.00-00
	• Election to Include in Gross Income in Year of Transfer 201438006	83.02-00
	• <i>Time for Making Election</i> 201405008	83.02-03
	• <i>Revocability of Election</i> 201322007 201441006	83.02-04
Section 101	Certain Death Benefits (Excluded v. Not Excluded From Gross Income) 201217017 201235006 201443015 201443015	101.00-00
	• Life Insurance Proceeds Payable by Reason of Death	101.01-00
	• <i>Transfer for Consideration</i> 201308019 201308019 201332001 201423009 201426005	101.01-02
Section 103	Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations) 201213010 201537022	103.00-00
	• State and Local	103.02-00
	• <i>Political Subdivisions</i> 201334038 201445002	103.02-01
	• <i>On Behalf Of</i> 201442037	103.02-02
Section 104	Compensation for Injuries and Sickness (Excluded v. Not Excluded) 201210012 201313018 201317007 201342007 201415011	104.00-00
	• Health and Accident Insurance 201313018 201342007	104.01-00
	• Workmen's Compensation 201211003 201315001 201318001 201340005 201343013 201347012 201352006 201441004 201521009 201521009 201521009 201521009 201521009	104.02-00
	• Damages 201248019 201311006 201327002 201328022 201346010	104.03-00
Section 105	Accident and Health Plans (Excluded v. Not Excluded) 201410030 201413006 201527040	105.00-00
	• Expended for Medical Care 201410030	105.02-00
Section 106	Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded) 201245010 201345020 201410030 201413004 201413006 201527040 201528004	106.00-00
Section 108	Income From Discharge of Indebtedness 201218011 201228023 201316009 201316010 201325004 201338007 201420007 201420008 201420009 201432009 201447011 201451006 201509020 201509021 201509022 201509023 201509024 201509025 201516035 201528003	108.00-00

	<ul style="list-style-type: none"> • Exclusion From Gross Income 201212002 201212003 201212004 201212005 201212006 201212007 201316009 201316010 201338007 201415002 201420007 201420008 201420009 201432009 201447011 201451006 201451023 201519011 201528003 	108.01-00
	<ul style="list-style-type: none"> • <i>Title 11 Case</i> 201510025 	108.01-01
	<ul style="list-style-type: none"> • Reduction of Tax Attributes 201316009 201316010 201338007 201420007 201420008 201420009 201432009 201447011 201451006 	108.02-00
	<ul style="list-style-type: none"> • <i>Election to Reduce Basis of Depreciable Property First</i> 201212002 201212003 201212004 201212005 201212006 201212007 201316009 201316010 201338007 201420007 201420008 201420009 201432009 201447011 201451006 201528003 	108.02-01
	<ul style="list-style-type: none"> • Meaning of Terms and Special Rules 201510025 	108.03-00
	<ul style="list-style-type: none"> • General Rules for Discharges of Indebtedness 201250022 	108.04-00
Section 111	Recovery of Certain Items Previously Deducted (Excluded v. Not Excluded) 201530022	111.00-00
	<ul style="list-style-type: none"> • Did Not Reduce Income Tax 201423020 	111.01-00
	<ul style="list-style-type: none"> • Tax Refunds 201423020 	111.06-00
Section 115	Income of States, Municipalities, etc. 201202012 201210014 201219006 201219012 201225007 201230017 201230019 201237005 201244010 201245017 201248011 201303008 201308010 201308011 201310010 201310026 201314021 201314022 201314023 201314024 201308010 201308011 201338029 201338034 201346006 201441003 201442037 201509001 201515016 201516031 201528010 201537019 201538011	115.00-00
	<ul style="list-style-type: none"> • Essential Governmental Function 201219006 201225007 201237005 201310010 201330008 201330008 201338029 201425001 201425010 201441003 201509001 201515016 201528010 201538011 	115.03-00
Section 117	Qualified Scholarships 201302023	117.00-00
	<ul style="list-style-type: none"> • Scholarship or Fellowship Grant 201302023 	117.02-00
	<ul style="list-style-type: none"> • Limitation 	117.05-00
	<ul style="list-style-type: none"> • <i>Other Services</i> 201328020 	117.05-02
	<ul style="list-style-type: none"> • <i>Required As Condition</i> 201328020 	117.05-03
	<ul style="list-style-type: none"> • Qualified Tuition Reduction 201516030 	117.06-00
	<ul style="list-style-type: none"> • <i>Discrimination in Favor of Highly Compensated Employees</i> 201516030 	117.06-05
Section 118	Contributions to the Capital of a Corporation 201221002 201532029	118.00-00

Section 121	Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a)) 201221004 201428008	121.00-00
Section 125	Cafeteria Plans 201413005 201413006	125.00-00
Section 130	Certain Personal Injury Liability Assignments 201435006	130.00-00
	• Qualified Funding Asset 201348006 201431002	130.01-00
	• Qualified Assignment 201435006	130.02-00
Section 132	Certain Fringe Benefits 201302039	132.00-00
	• Working Condition Fringe 201201003	132.03-00
	• De Minimis Fringe 201350037	132.04-00
	• <i>In General</i> 201219021	132.04-01
	• Transit Passes / Van Pools 201532016	132.10-00
Section 141	Private Activity Bond; Qualified Bond 201213010 201216009 201228029 201346002 201412011	141.00-00
	• Private Business Tests 201346002	141.01-00
	• <i>Business Use Test</i> 201435013	141.01-01
	• <i>Security or Payment Test</i> 201346002 201519015	141.01-02
	• <i>Output Facilities</i> 201507002	141.01-04
	• Private Loan Financing Test 201246007 201246032	141.02-00
	• Management Contracts 201228029 201338026 201338031 201412011	141.07-00
	• <i>Safe Harbor</i> 201338026	141.07-01
Section 142	Exempt Facility Bond 201232006	142.00-00
	• Qualified Residential Rental Project 201232006	142.04-00
	• <i>20/50 Test</i> 201232006	142.04-01
	• <i>40/60 Test</i> 201232006	142.04-02
	• Furnishing Water 201507002	142.05-00

Section 144	Qualified Small Issue Bond; Qualified Student Loan Bond; Qualified Re-development Bond	144.00-00
	• Student Loan Bonds; Defined 201447023	144.02-00
Section 146	Volume Cap	146.00-00
	201528005	
	• Carryforward of Allocation 201528005	146.07-00
Section 147	Other Requirements Applicable to Certain Private Activity Bonds	147.00-00
	201430001	
	• Public Approval Requirement 201430001	147.06-00
Section 148	Arbitrage	148.00-00
	201424002 201435013 201502008 201538013	
	• Higher Yielding Investment 201435013	148.02-00
	• Penalty in Lieu of Rebate 201539029	148.09-00
Section 150	Definitions and Special Rules	150.00-00
	201326007 201528035	
	• Qualified Scholarship Funding Bond 201528035	150.04-00
Section 152	Dependent Defined	152.00-00
	201212016 201415011	
Section 162	Trade or Business (Deductible v. Not Deductible)	162.00-00
	201213023 201247010 201308027 201310039 201308027 201333005 201341029 201341031 201343003 201350008 201350009 201350010 201350026 201350027 201350028 201350029 201350030 201350031 201412002 201437004 201440027 201451014 201536006	
	• Trade or Business v. Not a Trade or Business 201528026	162.01-00
	• Ordinary and Necessary (See Also Specific Headings Infra This Section) 201528026	162.02-00
	• Certain Goods and Services	162.04-00
	• <i>Capture Insurance</i> 201219009 201219010 201219011 201224018 201533011	162.04-03
	• Compensation	162.07-00
	• <i>Payment of Insurance Premiums</i> 201228037	162.07-31
	• Expenditures Against Public Policy 201308027 201308027	162.21-00
	• <i>Fines and Penalties</i> 201308027 201308027 201513003 201528026	162.21-01
	• Stock Reacquisition Expenses 201204010	162.34-00
	• Million Dollar Cap - Executive Employee Compensation	162.36-00

	• <i>Covered Employees</i> 201321017	162.36-02
Section 163	Interest 201207009 201224027 201224028 201313013 201316003 201405005 201442052 201451027 201518009	163.00-00
	• Installment Purchases 201405005	163.01-00
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Interest</i> 201217003	163.03-02
	• <i>Investment Income and Expenses</i> 201213008 201214004 201217004	163.03-03
	• Personal Interest in General 201306018	163.05-00
	• Qualified Residence Interest 201201017	163.06-00
	• <i>Acquisition Indebtedness</i> 201201017 201328023	163.06-01
	• <i>Home Equity Indebtedness</i> 201201017	163.06-02
	• Original Issue Discount	163.07-00
	• <i>S Corporations</i> 201405005	163.07-07
	• Registration-required Obligations 201504004	163.08-00
	• Limitation on Deduction for Certain Interest Paid By Corporation to Related Person 201202021	163.10-00
	• Disqualified Debt Instruments 201336018 201517003	163.13-00
Section 164	Taxes 201202004 201309004 201442020 201452015 201516007 201537015	164.00-00
	• Real Property Taxes 201232018 201310029	164.01-00
	• Taxes Assessed Against Local Benefits 201310029	164.09-00
	• Other 201531016	164.12-00
Section 165	Deductions For Losses 201240007 201240015 201306018 201308025 201325007 201328031 201308025 201343021 201351020 201411030 201451004 201451014 201511018 201511018 201511022 201515001 201529008	165.00-00
	• Limitations on Losses of Individuals - Transaction Entered Into For Profit 201515001	165.03-00
	• Limitations on Losses of Individuals - Casualty and Theft 201213022 201346009 201445009	165.04-00
	• Worthless Securities 201252008 201333012 201524016	165.06-00

	• <i>Securities In Affiliated Corporations</i> 201314005 201325007 201347002	165.06-02
	• Disaster Losses 201306017	165.07-00
	• Wagering Losses 201539028	165.08-00
Section 166	Bad Debts 201328031 201515018	166.00-00
	• Worthless Securities 201450011	166.05-00
	• Other 201302024	166.06-00
Section 167	Depreciation 201221002 201317003	167.00-00
	• Property Used in the Trade or Business 201330034 201330034	167.01-00
	• Basis 201214007 201249013	167.07-00
	• Tangibles	167.13-00
	• <i>Buildings</i> 201515007	167.13-05
	• Date Property Placed in Service 201205005 201302007 201311003 201326008 201326009	167.19-00
	• Public Utility Property	167.22-00
	• <i>Normalization Rules</i> 201223013 201223014 201334036 201418024 201436037 201436038 201438003 201519021 201531010 201531011 201531012 201532018 201532024 201532025 201534001	167.22-01
Section 168	Modified Accelerated Cost Recovery System 201202017 201246034 201249003 201340006 201347013 201447018 201505029 201505030 201505031 201505032 201505033 201506007 201507014 201507015 201508004 201508005 201508006 201508007 201510031 201510032 201510033 201510034 201510035 201515007 201516021 201516041 201536003 201537005 201537006 201538003	168.00-00
	• Recovery Period 201216029	168.18-00
	• Classification of Property 201216029 201243003 201244015 201310028 201404001 201509029	168.20-00
	• <i>Assigned</i> 201539024	168.20-01
	• Property Used Predominantly Outside the United States 201216008 201510038	168.25-00
	• Alternative Depreciation System (ADS) 201316006 201316007	168.29-00
	• <i>Outside the United States</i> 201324005 201324006	168.29-01
	• <i>Tax-Exempt Use Property</i> 201436048	168.29-02

	• Redeterminations, Changes in Use 201228036 201450001	168.32-00
Section 169	Amortization of Pollution Control Facilities	169.00-00
	• Election of Amortization 201217015	169.02-00
Section 170	Charitable, Etc. Contributions and Gifts	170.00-00
	201321012 201437004	
	• Value of Contribution 201319010 201443019 201443020	170.02-00
	• Percentage Limitations	170.07-00
	• <i>Educational Organizations</i> 201417018	170.07-02
	• Percentage Limitations - Corporations 201226021	170.08-00
	• Donees of Charitable Contributions in General 201228026 201239011 201240036 201342011	170.09-00
	• <i>United States, States, Political Subdivisions, Etc.</i> 201228026	170.09-01
	• <i>Religious, Charitable, Etc. Organizations</i> 201438032	170.09-02
	• Carryovers	170.10-00
	• <i>Corporations</i> 201226021	170.10-02
	• Ordinary Income and Capital Gain Property 201443019 201443020	170.11-00
	• <i>Inventory and Other Property</i> 201414014	170.11-03
	• Disallowance of Deduction	170.12-00
	• <i>Partial Interests in Property</i> 201249002	170.12-03
	• Qualified Conservation Contribution 201212009 201212010 201239008 201334039	170.14-00
	• Other 201307008 201322046 201403016 201403016	170.19-00
Section 172	Net Operating Loss Deductions (Deductible v. Not Deductible)	172.00-00
	201226021 201243014 201315002 201328028 201328031 201536011	
	• Carryback and Carryover 201228013 201233006 201249004 201309013 201310025 201335007 201532004	172.01-00
	• Specified Business 201447006	172.03-00
	• Deferred Statutory or Tort Liability Losses 201442054	172.07-00
Section 174	Research and Experimental Expenditures (Deductible v. Not Deductible)	174.00-00
	201324008	
	• Election to Amortize 201236013	174.01-00

Section 179	Election to Expense Certain Depreciable Business Assets 201415009	179.00-00
	• Section 179 Property 201234024	179.01-00
Section 197	Amortization of Goodwill & Certain Other Intangibles 201203004 201228011 201317003 201501011	197.00-00
	• Certain Elections for Intangible Property 201214014	197.01-00
Section 215	Alimony, etc., Payments 201206005 201246005	215.00-00
Section 216	Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder 201537015	216.00-00
Section 263	Capital Expenditures (Deductible v. Not Deductible) 201311021 201317003 201319009 201341029 201341031 201405014 201438005 201447004 201447015 201447016 201510039 201518012 201528034 201534005	263.00-00
	• Development Costs	263.02-00
	• <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i> 201240011 201248014 201248015 201403011 201403011	263.02-01
	• Permanent Improvements 201213023	263.03-00
	• Leases	263.08-00
	• <i>Acquisition Costs</i> 201442021 201528012	263.08-04
	• Allocation Between Capital Expenditure and Expense 201234026 201234027	263.14-00
	• Election to Deduct or Capitalize Certain Expenditures 201221013 201405009 201535002	263.16-00
	• Interest and Carrying Costs - Straddles 201212014 201310027	263.21-00
Section 263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses 201504011	263A.00-00
	• Exceptions	263A.02-00
	• <i>Substantially Constructed Self-Constructed Property</i> 201515007	263A.02-10
	• Capitalization of Costs	263A.03-00
	• <i>Direct Costs</i> 201439001	263A.03-01
	• <i>Indirect Costs</i> 201302018	263A.03-02
	• Allocation Methods 201439001	263A.04-00
	• <i>Simplified Production Method</i> 201439001	263A.04-05
	• Interest Capitalization 201302017	263A.08-00

	<ul style="list-style-type: none"> • <i>Designated Property</i> 201302017 	263A.08-01
	<ul style="list-style-type: none"> • Oil and Gas Activities 201211011 	263A.13-00
Section 264	Amounts Paid in Connection With Insurance (Deductible v. Not Deductible) 201443015 201443015	264.00-00
	<ul style="list-style-type: none"> • Exceptions 201322035 	264.03-00
Section 267	Losses, Expenses, and Interest With Respect to Transactions Between Related Parties 201252008 201330004 201330004	267.00-00
	<ul style="list-style-type: none"> • Losses: Deduction Disallowed 201343021 	267.01-00
	<ul style="list-style-type: none"> • Expenses and Interest: In General 	267.02-00
	<ul style="list-style-type: none"> • <i>Matching of Deduction and Payee Income</i> 201228035 	267.02-01
	<ul style="list-style-type: none"> • <i>Payments to Foreign Persons</i> 201228035 201334037 	267.02-03
	<ul style="list-style-type: none"> • Special Rules Applicable to Controlled Groups: In General 	267.07-00
	<ul style="list-style-type: none"> • <i>Controlled Group Defined</i> 201405009 	267.07-01
	<ul style="list-style-type: none"> • <i>Deferral of Loss from Sale or Exchange Between Members</i> 201203004 201323005 201334006 201419011 	267.07-02
Section 274	Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable) 201501010	274.00-00
	<ul style="list-style-type: none"> • Substantiation 201246031 	274.08-00
	<ul style="list-style-type: none"> • Percentage Disallowance for Meals and Entertainment Deductions 201219021 	274.14-00
Section 275	Certain Taxes (Allowed v. Disallowed)	275.00-00
	<ul style="list-style-type: none"> • Federal Income 201306018 	275.01-00
Section 280E	Expenditures In Connection With the Illegal Sale of Drugs 201504011 201531016	280E.00-00
Section 280G	Golden Parachute Payments	280G.00-00
	<ul style="list-style-type: none"> • Definitions 	280G.01-00
	<ul style="list-style-type: none"> • <i>Parachute Payment</i> 201519017 	280G.01-01
Section 301	Distributions of Property 201207002 201247004 201252008 201304002 201306012 201306013 201306014 201312028 201328025 201352007 201426019 201440006 201446013 201447019 201448016 201505035 201516047 201516050 201522001 201523017 201527004 201536016 201537020	301.00-00
	<ul style="list-style-type: none"> • Liquidation v. Reorganization 201350001 	301.04-00

	• Constructive Dividend 201350001	301.07-00
Section 302	Distributions in Redemption of Stock 201202010 201202020 201207002 201328025 201330017 201330018 201330017 201330018 201352007 201405005 201444007	302.00-00
	• Disproportionate Redemption of stock 201202010 201202020 201236025	302.02-00
	• Complete Termination of Interest 201228012 201405005	302.03-00
Section 304	Redemption Through Use of Related Corporations	304.00-00
	• Acquisition by Subsidiary	304.01-00
	• <i>Distribution to which Section 301 Applies</i> 201252008 201330004 201330004	304.01-03
	• Acquisition by Related Corporation (Other Than Subsidiary)	304.02-00
	• <i>Section 304 v. Section 351</i> 201228034	304.02-01
Section 305	Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution) 201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016 201505035 201516047	305.00-00
	• Stock Dividends 201304002 201404005 201446013 201447019 201516047 201537020	305.01-00
	• Distributions in Lieu of Money 201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016	305.03-00
	• Disproportionate Distributions 201213011 201404005 201446013 201537020	305.04-00
Section 306	Dispositions of Certain Stock 201308001 201308001	306.00-00
	• Section 306 Stock v. Not 306 Stock 201308001 201308001	306.01-00
Section 311	Taxability of Corporation on Distribution 201352007 201405005 201421015 201511020 201511020	311.00-00
	• With Respect to its Stock 201405005	311.01-00
Section 312	Effect on Earnings and Profits (Decrease v. No Decrease) 201330002 201330002	312.00-00
	• Allocation in Separations 201240017 201249012 201330002 201330002 201527003	312.09-00
Section 317	Other Definitions	317.00-00
	• Redemption of Stock v. Not a Redemption 201247010	317.02-00
Section 331	Gain or Loss to Shareholders in Corporate Liquidations 201211020 201252008 201330004 201330004 201334006 201511020 201511020	331.00-00
	• Year Liquidation Occurs 201228023	331.04-00

	<ul style="list-style-type: none"> • Form v. Substance 201252008 	331.07-00
Section 332	Complete Liquidation of Subsidiaries 201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201308002 201333007 201350001 201352007 201404002 201406005 201411002 201418039 201418046 201433007 201441010 201443017 201445008 201452016 201504007 201511001 201511001 201512001 201528006 201535007 201537018	332.00-00
	<ul style="list-style-type: none"> • Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 	332.01-00
	<ul style="list-style-type: none"> • Debts of Parent to Subsidiary 201213018 	332.07-00
Section 336	Gain or Loss Recognized on Property Distributed in Complete Liquidation 201237017 201418025 201511020 201511020	336.00-00
	<ul style="list-style-type: none"> • Liquidation in a Reorganization 	336.03-00
	<ul style="list-style-type: none"> • <i>Distribution of Property to a Related Person</i> 201418025 	336.03-01
	<ul style="list-style-type: none"> • <i>Disqualified Property</i> 201418025 	336.03-02
	<ul style="list-style-type: none"> • <i>Liquidation to which section 332 Applies</i> 201328003 	336.03-05
Section 337	Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates) 201404004 201536004	337.00-00
	<ul style="list-style-type: none"> • Section 332 Liquidations 201404004 	337.10-00
	<ul style="list-style-type: none"> • Conversion to Tax Exempt 	337.14-00
	<ul style="list-style-type: none"> • <i>Transfer of Substantially All Assets to Tax Exempt</i> 201404004 	337.14-01
	<ul style="list-style-type: none"> • Loss Disallowance 201310015 	337.16-00
	<ul style="list-style-type: none"> • <i>Basis Reductions on Deconsolidation</i> 201521008 201521008 201521008 201521008 201521008 	337.16-01
	<ul style="list-style-type: none"> • <i>Allowable Worthless Stock Loss</i> 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 	337.16-02
Section 338	Certain Stock Purchases Treated as Asset Acquisitions 201211009 201213013 201214012 201351004 201412012 201429016 201435002	338.00-00
	<ul style="list-style-type: none"> • Express Election 201214018 201412012 	338.01-00
	<ul style="list-style-type: none"> • <i>Time in which Election must be made</i> 201206010 201246021 201338011 201437005 201438018 201503007 201510037 201530017 201534007 	338.01-02
	<ul style="list-style-type: none"> • Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 	338.02-00
	<ul style="list-style-type: none"> • Consistency Rules 201213013 201214012 	338.04-00

	• Purchase from Related Corporation 201203004	338.09-00
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 201203004	338.80-00
Section 341	Collapsible Corporations 201209025	341.00-00
Section 351	Transfer to Corporation Controlled by Transferor 201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019 201505012 201506008 201511015 201511015	351.00-00
	• Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007 201506008	351.01-00
	• Series of Transactions 201212001 201506008 201531014	351.02-00
	• "Property" Defined 201506008	351.05-00
	• Constructive Exchange 201350001	351.11-00
	• Section 351 v. Section 304 (See Also 0304.01-01) 201228034	351.12-00
Section 354	Exchanges of Stock and Securities in Certain Reorganizations	354.00-00
	• Exchange v. Liquidation 201423010	354.01-00
Section 355	Distribution of Stock and Securities of a Controlled Corporation 201202007 201208017 201213001 201213005 201216027 201228030 201228033 201229002 201232033 201236014 201238018 201240013 201244006 201245020 201252017 201305003 201306010 201310023 201312017 201323017 201325009 201328024 201330002 201330022 201330002 201330022 201333007 201334009 201334032 201337003 201338040 201339001 201340009 201341026 201347005 201349006 201352007 201402002 201402002 201407005 201411012 201416002 201416005 201418018 201418030 201419005 201419010 201419012 201422018 201423012 201424006 201424009 201424013 201426004 201437006 201441009 201441010 201441016 201503006 201505013 201512001 201524005 201535007 201537018	355.00-00
	• Spin-Off 201202007 201203004 201211008 201213018 201215005 201216023 201216027 201228002 201228030 201232014 201232033 201233016 201236014 201240017 201244006 201244008 201246027 201249012 201251006 201305003 201306006 201308002 201312017 201312020 201312022 201314001 201315009 201315016 201325009 201328024 201329005 201330007 201330022 201308002 201330007 201330022 201334009 201334032 201335001 201336012 201337007 201338040 201340009 201341004 201341013 201341026 201347005 201348005 201349006 201350007 201352007 201404002 201407005 201409002 201409003 201411002 201412013 201415001 201416005 201418030 201418039 201418046 201419005 201419010 201419012 201422004 201422012 201423006 201423010 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426008 201430002 201433007 201436033 201437006 201437013 201438009 201440014 201441008 201441009 201441016 201443017 201445008 201503006 201504007 201505007 201505013 201511001 201511001 201512001 201516014 201528006 201535006 201535007 201537018 201538015	355.01-00

	<ul style="list-style-type: none"> • <i>Split-Off</i> 201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201308017 201308018 201330002 201330007 201337003 201350007 201352007 201403002 201403002 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005 201512001 	355.01-01
	<ul style="list-style-type: none"> • <i>Split-Up</i> 201402002 201402002 201418018 201423012 	355.01-02
	<ul style="list-style-type: none"> • Non Pro Rata Distributions, etc. 201233016 	355.02-00
	<ul style="list-style-type: none"> • Active Business 201219003 201251006 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 	355.03-00
	<ul style="list-style-type: none"> • <i>Five-Year Requirement</i> 201251006 201528016 	355.03-01
	<ul style="list-style-type: none"> • Business Purpose 201308017 201308018 201308017 201308018 	355.04-00
	<ul style="list-style-type: none"> • Control 201437013 201527003 	355.05-00
	<ul style="list-style-type: none"> • <i>Distribution of Control</i> 201437013 	355.05-01
	<ul style="list-style-type: none"> • Distributions Within a Consolidated Group 201305003 201352007 201445008 	355.09-00
	<ul style="list-style-type: none"> • Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201249011 201250021 201324009 201505007 	355.10-00
Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized) 201424017	356.00-00
	<ul style="list-style-type: none"> • Securities as "Other Property" 201527003 	356.02-00
Section 357	Assumption of Liability (Gain Recognized v. Not Recognized)	357.00-00
	<ul style="list-style-type: none"> • Liabilities in Excess of Basis 	357.02-00
	<ul style="list-style-type: none"> • <i>Exceptions</i> 201230008 201348006 201431002 	357.02-02
Section 358	Basis to Distributees	358.00-00
	<ul style="list-style-type: none"> • Allocation of Basis 201411006 201437007 	358.02-00
Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized) 201228033 201409003 201504007 201511001 201511001 201516014	361.00-00
	<ul style="list-style-type: none"> • Exchanges Not Solely in Kind 201423010 201440014 	361.01-00
	<ul style="list-style-type: none"> • Distributions 	361.02-00
	<ul style="list-style-type: none"> • <i>Certain Transfers to Creditors</i> 201228033 201409003 201511001 201511001 201537004 	361.02-02

Section 362	Basis to Corporations	362.00-00
	201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028	
	<ul style="list-style-type: none"> • Property Acquired in Reorganizations and Transfers by Controlling Stock-holders 	362.01-00
	201418013 201418041 201418042 201505028 201521011 201521011 201521011 201521011 201521011	
Section 367	Foreign Corporations	367.00-00
	201348011 201432002	
	<ul style="list-style-type: none"> • Transfer to Foreign Corporations Subject to Section 367(a) 	367.01-00
	201321018	
	<ul style="list-style-type: none"> • Treatment of Transfers of Stock or Securities to Foreign Corporations 	367.03-00
	201321018	
	<ul style="list-style-type: none"> • <i>Reorganizations Described in Section 368(a)(1)(B)</i> 	367.03-01
	201249011 201250021 201324009	
	<ul style="list-style-type: none"> • <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 	367.03-13
	201321018	
	<ul style="list-style-type: none"> • Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a) 	367.06-00
	201321018	
	<ul style="list-style-type: none"> • <i>Anti-Abuse Rule</i> 	367.06-07
	201530020	
	<ul style="list-style-type: none"> • Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 	367.30-00
	201321018	
	<ul style="list-style-type: none"> • Treatment of Distribution Described in Section 367(e) 	367.40-00
	201348011 201423006	
	<ul style="list-style-type: none"> • <i>Liquidations Under Section 332</i> 	367.40-02
	201348011	
Section 368	Definitions Relating to Corporate Reorganizations	368.00-00
	201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201308001 201308017 201308018 201330022 201341026 201349006 201402002 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004 201512001	
	<ul style="list-style-type: none"> • Statutory Merger or Consolidation (Type "A") 	368.01-00
	201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002 201423010 201436034 201438009 201505012 201535007	
	<ul style="list-style-type: none"> • Stock for Stock (Type "B") 	368.02-00
	201249011 201250021 201324009	
	<ul style="list-style-type: none"> • <i>Liquidation Distribution</i> 	368.02-02
	201418039 201418046	
	<ul style="list-style-type: none"> • Stock for Property (Type "C") 	368.03-00
	201224006 201228030 201247009 201252014 201324003 201340016 201411002 201413003 201418039 201418046 201422004 201424007	
	<ul style="list-style-type: none"> • <i>Substantially All the Property</i> 	368.03-01
	201247009	

<ul style="list-style-type: none"> • Assets for Control of Transferee (Type "D") 	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 201524005 201528006 201531014 201537018	
<ul style="list-style-type: none"> • Recapitalization (Type "E") 	368.05-00
201308001 201315009 201315020 201315021 201308001 201424010	
<ul style="list-style-type: none"> • Change in Identity, etc. (Type "F") 	368.06-00
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<ul style="list-style-type: none"> • Continuity of Interest Rule 	368.08-00
201214013 201224006 201247009	
<ul style="list-style-type: none"> • <i>Related party Acquisitions</i> 	368.08-03
201214013	
<ul style="list-style-type: none"> • <i>Business Enterprise Continuity</i> 	368.08-06
201247009 201314028 201413003	
<ul style="list-style-type: none"> • <i>Historic Business Assets</i> 	368.08-07
201224006	
<ul style="list-style-type: none"> • <i>Transfers to Controlled Corporations</i> 	368.08-08
201214013 201224006 201234009 201240016 201424007	
<ul style="list-style-type: none"> • Plan of Reorganization 	368.09-00
201411002	
<ul style="list-style-type: none"> • <i>Several Steps</i> 	368.09-01
201252014 201411002	
<ul style="list-style-type: none"> • Liquidation v. Reorganization 	368.12-00
201505012	
<ul style="list-style-type: none"> • Transactions Involving Two or More Investment Companies 	368.13-00
201247009	
<ul style="list-style-type: none"> • Transfer by Corporation in Title 11 Case (Type "G") 	368.14-00
201208036 201230020 201523001	
Section 381	
Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)	381.00-00
<ul style="list-style-type: none"> • Method of Accounting 	381.04-00
201237012 201343012	

Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes	382.00-00
	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
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	385.00-00
	• Debt v. Equity 201230008 201323021	385.01-00
	• New Financial Products 201209006 201226026	385.03-00
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan	401.00-00
	201205022 201234036 201238031 201242019 201242020 201338028	
	• Impossibility of Diversion	401.01-00
	• <i>Exclusive Benefit of Employees or Their Beneficiaries</i> 201538022	401.01-01
	• <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

	<ul style="list-style-type: none"> • Required Distributions 201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024 	401.06-00
	<ul style="list-style-type: none"> • <i>In General</i> 201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028 	401.06-01
	<ul style="list-style-type: none"> • <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021 	401.06-02
	<ul style="list-style-type: none"> • Commencement of Benefits Under Qualified Trusts 201221033 	401.11-00
	<ul style="list-style-type: none"> • Cash or Deferred Arrangements 201417025 201527042 201532036 	401.29-00
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)	402.00-00
	201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201308037 201331009 201331010 201343029 201404017 201405030 201405031 201407026 201407027 201410039 201417026 201420025 201428014 201430023 201430030 201434029 201436057 201437026 201440025 201440027 201440032 201447050 201447051 201447052 201511038 201511038 201522012 201524030 201528043 201529016 201531024 201532040 201532042 201533023 201537029 201537030 201537031	
	<ul style="list-style-type: none"> • Exempt Trust 201417025 	402.01-00
	<ul style="list-style-type: none"> • Foreign Situs Trust 201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046 	402.03-00
	<ul style="list-style-type: none"> • Amounts Distributed or Made Available to Beneficiary 201431037 201527042 	402.06-00
	<ul style="list-style-type: none"> • Unrealized Appreciation of Employer's Securities 201242019 201427024 	402.07-00
	<ul style="list-style-type: none"> • Rollover Contributions 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201330047 201341038 201346013 201403020 201403025 201418063 201419020 201419021 201420026 201426032 201442070 201443029 201443030 201445028 201446031 201446032 201446038 201448033 201452022 201452025 201505045 201514020 201521022 201521022 201521022 201521022 201521022 201524027 201535026 201539036 	402.08-00
	<ul style="list-style-type: none"> • <i>Reorganization Payments</i> 201535025 	402.08-03
	<ul style="list-style-type: none"> • <i>By a Surviving Spouse</i> 201523019 201523020 	402.08-05
	<ul style="list-style-type: none"> • Tax on Lump Sum Distributions 201241019 	402.09-00
Section 403	Taxation of Employee Annuities (Taxable v. Not Taxable)	403.00-00
	201230030	
	<ul style="list-style-type: none"> • Non-Forfeitable Rights 201345036 201451062 201501026 	403.03-00

	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 201538020	403.04-00
	• Rollover Amounts 201212023 201224043 201323040 201419021 201524027	403.05-00
Section 404	Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.) 201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201511039	404.00-00
Section 408	Individual Retirement Accounts 201208039 201405032 201405033 201405034 201423043 201431038 201439006 201451065 • Exclusive Benefit of Individual or His Beneficiary 201225020	408.00-00 408.01-00

• Rollover Contributions

408.03-00

201203034 201204024 201205021 201206023 201206025 201206026 201207013
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	• Distributions	408.06-00
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	• Prohibited Transactions	408.07-00
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	• Tax Treatment of Accounts and Annuities	408.08-00
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Section 408A	Roth IRA	408A.00-00
	201219035 201219036 201219037 201230029 201242018 201320022 201404016 201404018 201442071 201446036 201448034 201449012 201449013 201506015 201511022 201511045	
Section 409	Qualifications for Tax Credit Employee Stock Ownership Plans	409.00-00
	• Tax Credit Employee Stock Ownership Plan Defined	409.01-00
	• <i>Definition of Employer Securities</i>	409.01-09
	201511039 201511039 201538021	
Section 411	Minimum Vesting Standards	411.00-00
	• Vesting of Employer Contributions	411.02-00
	• <i>Suspensions</i>	411.02-05
	201531021	
Section 412	Minimum Funding Standards	412.00-00
	201205020 201208042 201221038 201221039 201238030 201330030 201330030 201427030 201428017 201437021 201511040 201511040 201511041 201511041 201525019 201525019 201525019 201525019	
	• Minimum Funding Waiver	412.06-00
	201204022 201204023 201204026 201206021 201209016 201209017 201209018 201209019 201209020 201209021 201209024 201210048 201210049 201215017 201218036 201218039 201219038 201229015 201229016 201229017 201229018 201230034 201230035 201233026 201239013 201311040 201316025 201319035 201322050 201327022 201341040 201414034 201419023 201429037 201433028 201437022 201440034 201442068 201443034 201443035 201449011 201509067 201509068 201510061 201511042 201511042 201511043 201511043 201513006 201513007 201513008 201533013 201537026 201537027	
Section 414	Definitions and Special Rules	414.00-00
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	• Church Plan	414.08-00
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	• Certain Employee Contributions	414.09-00
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Section 415	Limitations on Benefits and Contributions Under Qualified Plans	415.00-00
	201440027 201441032 201441033 201441034 201447061 201532036 201537024 201539030	
	• Limitation for Defined Benefit Plans	415.01-00
	201527042	

	• <i>Qualified Participant</i> 201347028	415.01-05
	• Limitation for Defined Contribution Plans	415.02-00
	• <i>Participant's Compensation</i> 201511039 201511039	415.02-02
	• <i>Stock Ownership Plans</i> 201424030	415.02-05
	• Qualified Governmental Excess Benefit Plans 201537024 201539030	415.12-00
Section 419	Treatment of Funded Welfare Benefit Plans 201424004 201440022 201441019 201442064 201442065 201501014	419.00-00
	• Aggregation Rules 201225019	419.13-00
Section 419A	Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.) 201424004 201440022 201442064 201442065 201501014	419A.00-00
Section 420	Transfers to Retiree Health 201511044 201511044	420.00-00
Section 424	Definitions and Special Rules	424.00-00
	• Disposition 201519031	424.02-00
Section 442	Change of Annual Accounting Period (Permitted v. Not Permitted) (See Also 444.00-00) 201505014	442.00-00
Section 444	Election of Taxable Year Other Than Required Year	444.00-00
	• Termination of Election 201302022	444.04-00
Section 446	General Rule for Methods of Accounting (Permissible v. Not Permissible) 201228035 201350033 201403015 201403015 201503011 201504011	446.00-00
	• Clearly v. Not Clearly Reflecting Income 201504011	446.01-00
	• Change of Methods (Permissible v. Not Permissible) 201202021 201345025 201426025 201442050 201442051 201521012 201521012 201521012 201521012 201521012	446.04-00
	• <i>Correction of Method or Error</i> 201442049 201442050 201442051	446.04-01
	• <i>Consent Needed</i> 201442050 201442051	446.04-03
	• <i>Computing Depreciation</i> 201410029	446.04-13
	• <i>Change in Method of Accounting for Depreciation</i> 201436048	446.04-17
	• Change of Methods; Inventory	446.19-00
	• <i>Uniform Capitalization Rules (See Also 1.263A)</i> 201430013	446.19-06
	• Notional Principal Contracts 201411032	446.21-00

Section 451	General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)	451.00-00
	201203013 201321023	
	• Tax Refunds 201231011	451.08-00
	• Constructive Receipt 201321023 201327002	451.14-00
	• <i>Payments to Third Person</i> 201321023	451.14-03
	• Accrual Method 201321023	451.19-00
Section 453	Installment Method (Available v. Not Available)	453.00-00
	201405005 201440004 201451004 201503005 201524010 201524011 201524012 201524013 201530001	
	• Disposition of Obligations 201248006 201248007 201248008	453.05-00
	• Timely v. Untimely Elections 201530001	453.06-00
	• <i>Election Out</i> 201524010 201524011 201524012 201524013 201530001	453.06-06
	• Revocation of Elections 201232021 201332009 201440004 201503005	453.08-00
	• Contingent Payment Sales 201241001	453.09-00
	• <i>Alternative Basis Recovery</i> 201241001 201417006	453.09-01
	• Definitions	453.10-00
	• <i>Installment Method</i> 201348007	453.10-02
	• Gross Profit Ration Calculation 201203017	453.16-00
Section 453A	Special Rules for Non Dealers of Real Property	453A.00-00
	• Interest on Deferred Tax Liability 201221021	453A.03-00
Section 457	Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations	457.00-00
	201228043 201351001 201434003 201508001	
	• Year of Inclusion in Gross Income 201211001	457.01-00
	• Eligible Deferred Compensation Plan Defined 201211001	457.05-00
	• Special Rules 201508001	457.09-00
	• <i>Nonelective Deferred Compensation</i> 201447002	457.09-06
	• <i>Length of Service Award Plans</i> 201508001	457.09-08

Section 460	Special Rules for Long-Term Contracts	460.00-00
	• Allocation of Costs to Contract (See Also 451 and 446)	460.03-00
	• <i>Construction/Real Estate ISP - Percentage of Completion Method of Accounting - Timing of Cost Recognition</i>	460.03-09
	201537022	
Section 461	General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)	461.00-00
	201237012 201322023 201323006 201343012 201442048	
	• Accrual Method	461.01-00
	201246029	
	• <i>Expenditure For Asset Having Long Useful Life</i>	461.01-06
	201311021	
	• Incurred Liabilities	461.06-00
	• <i>Accrual Basis</i>	461.06-01
	201223015 201311021	
Section 465	Deductions Limited to Amount at Risk	465.00-00
	• Amounts Considered at Risk	465.01-00
	• <i>Amounts Protected Against Loss</i>	465.01-02
	201308028 201308028	
	• Activities to Which Section Applies	465.02-00
	201501012	
Section 468	Special Rules for Mining and Solid Waste Reclamation and Closing Costs	468.00-00
	• Mining (See Also 613.03-06 et seq)	468.01-00
	201311011	
Section 468A	Special Rules for Decommissioning Cost	468A.00-00
	• In General	468A.01-00
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	• Ruling Amount	468A.04-00
	201221011	
	• <i>Revised Schedules</i>	468A.04-02
	201244007 201245011 201246009 201246010 201246011 201250006 201250007	
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	• Time When Payments Deemed Made	468A.07-00
	201450011	
Section 468B	Special Rules For Designated Settlement Funds	468B.00-00
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	• In General	468B.01-00
	201447005 201450019	
	• Taxation of Designated Settlement Funds	468B.02-00
	201347019 201411027	
	• Other Funds	468B.06-00
	201322026	
	• Clarification Of Taxation of Certain Funds	468B.07-00
	201208036 201347019 201411027	

Section 469	Passive Activity Losses and Credits Limited	469.00-00
	201244017 201312041 201324018 201411025 201427016 201515032	
	• Disallowed Loss and Credit	469.01-00
	• <i>Closely Held C Corporation</i>	469.01-02
	201411025	
	• Passive Activity Defined	469.03-00
	201341030	
	• <i>Definition of Activity</i>	469.03-03
	201221012 201341030 201411025	
	• Rules Determining Income or Loss	469.05-00
	201348013	
	• Disposition of Entire Interest in Passive Activity	469.07-00
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	• Material Participation Defined	469.08-00
	201317010	
	• Other Definitions and Rules	469.10-00
	201348013	
	• Real Property Business	469.14-00
	201321021 201427016 201504010	
Section 471	General Rule for Inventories	471.00-00
	201504011	
Section 472	Last-In, First-Out Inventories	472.00-00
	• Election	472.01-00
	201208033 201342009	
Section 475	Mark to Market Accounting Method for Dealers in Securities	475.00-00
	201238025 201423019 201507019	
	• Treatment of Securities Marked to Market	475.01-00
	201314042	
	• Exceptions to Mark to Market Treatment	475.02-00
	• <i>Securities Held for Investment</i>	475.02-01
	201423019	
	• <i>Identification Requirements</i>	475.02-04
	201432016	
	• Character of Gain or Loss	475.04-00
	201432016	
	• Definitions	475.05-00
	201238025 201529006	
	• Securities Traders	475.08-00
	201239004 201423019 201432016	
Section 481	Adjustments Required by Changes in Method of Accounting	481.00-00
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	201521012 201521012 201521012 201521012	
	• Pre-1954 Adjustments	481.02-00
	• <i>Involuntary</i>	481.02-02
	201231004 201442049	
Section 483	Interest on Certain Deferred Payments	483.00-00

	• Payments to Which Section Applies	483.02-00
	• <i>Indefinite as to Time, Liability, or Amount (Contingent)</i>	483.02-01
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Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)	501.00-00
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	• Instrumentalities of U.S.	501.01-00
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	• Title-Holding Company	501.02-00
	201309014	
	• Religious, Charitable, etc., Institutions and Community Chest	501.03-00
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<ul style="list-style-type: none"> • <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 	501.06-00
201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201338047 201347023 201349019 201349021 201405025 201406020 201420021 201425014 201430018 201446026 201451038 201502015 201509041 201514019 201521017 201521017 201521017 201521017 201521017 201527045	
<ul style="list-style-type: none"> • <i>Performance of Particular Services for Members</i> 	501.06-01
201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201347022 201411040 201424023 201425014 201432026 201529010 201529010	
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201327015	

<ul style="list-style-type: none"> • <i>Professional Associations (See Also 0501.03-11)</i> 201217022 201347022 	501.06-03
<ul style="list-style-type: none"> • <i>Social Clubs</i> 201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 201322044 201323033 201329025 201330041 201330041 201333019 201338044 201338050 201405026 201405027 201406016 201407024 201414029 201418056 201428009 201429028 201434022 201442058 201445027 201448021 201448022 201450023 201451030 201451039 201501015 201511024 201511024 201515035 201529011 	501.07-00
<ul style="list-style-type: none"> • <i>Profit v. Not for Profit</i> 201204018 201337018 201342014 201343024 201343025 201344010 201529011 	501.07-01
<ul style="list-style-type: none"> • <i>Distribution of Assets</i> 201204018 201213034 201213035 201515035 	501.07-02
<ul style="list-style-type: none"> • <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030 	501.07-03
<ul style="list-style-type: none"> • <i>Automobile Clubs</i> 201430019 	501.07-04
<ul style="list-style-type: none"> • <i>Business with Nonmembers</i> 201204018 201219032 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 	501.07-05
<ul style="list-style-type: none"> • <i>Payment of Benefits to Members</i> 201219032 201306027 	501.07-06
<ul style="list-style-type: none"> • <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i> 201425015 	501.08-00
<ul style="list-style-type: none"> • <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036 201532037 	501.09-00
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<ul style="list-style-type: none"> • <i>Domestic Fraternal Societies, Orders, and Associations</i> 201240026 201340022 	501.10-00
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<ul style="list-style-type: none"> • <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028 	501.12-03
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• 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 201525013 201525013 201525013 201525013	501.15-00
• Organized to Finance Crop Operations 201333014	501.16-00
• Supplemental Unemployment Benefit Trusts 201406018 201411041	501.17-00
• Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042	501.19-00
• Religious and Apostolic Organizations 201310047	501.26-00
• Cooperative Hospital Service Organizations 201218016	501.27-00
• Control of Corporation 201224031 201224034 201247017 201428029 201433017	501.30-00
• <i>Closely Controlled Organizations</i> 201306026	501.30-01
• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047	501.30-02
• Proof of Exemption 201235023	501.31-00
• <i>Domestic Fraternal Societies</i> 201404012	501.31-01
• Income Inures v. does Not Inure to Private Individual 201202038 201202039 201203024 201203025 201204019 201204021 201205010 201205012 201209011 201209012 201209013 201210042 201211025 201211026 201213030 201213031 201215012 201215013 201217019 201218021 201219028 201219032 201226029 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234030 201241011 201242015 201244021 201247018 201250025 201250027 201250029 201252024 201252026 201302040 201302041 201303017 201303019 201303020 201305011 201305012 201305013 201307014 201308032 201310046 201310049 201311029 201311030 201311033 201313032 201314045 201314048 201314049 201315029 201323028 201323035 201326019 201330037 201330043 201308032 201330037 201330043 201337017 201350047 201403018 201403018 201410035 201411038 201411039 201417017 201419019 201424024 201428022 201428026 201428027 201433019 201433020 201443021 201443022 201451043 201451045 201502017 201504017 201511026 201511026 201514011 201515037 201519033 201519034 201519035 201529012 201533014	501.32-00
• <i>Distribution of Assets to Private Individuals</i> 201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021 201228040 201230024 201232035 201234029 201252024 201252026 201302040 201303019 201303020 201305011 201305012 201308032 201310046 201310049 201311033 201314048 201315029 201323028 201330043 201308032 201330043 201403018 201403018 201411039 201428026 201440021 201502017 201504017 201511026 201511026 201519035 201525012 201525012 201525012 201525012	501.32-01

	<ul style="list-style-type: none"> • Private v. Public Interest Served 201202038 201202039 201203024 201203025 201204019 201204020 201205010 201205011 201205012 201209011 201209012 201209013 201210042 201210043 201211025 201211026 201213031 201215012 201215013 201216040 201217019 201218021 201219028 201219029 201221023 201223020 201224031 201224034 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234029 201234030 201241011 201242015 201244021 201247017 201247018 201250025 201250027 201250028 201250029 201252024 201252025 201252026 201302040 201302041 201303017 201303019 201303020 201304011 201305011 201305012 201305013 201307014 201308032 201309019 201310046 201310048 201310049 201311028 201311029 201311030 201311033 201313032 201313033 201313034 201314045 201314046 201314047 201314048 201314049 201315029 201322053 201323028 201323035 201326019 201330043 201308032 201330043 201331007 201331008 201334043 201334044 201334045 201345032 201349023 201403017 201403017 201404013 201405024 201407019 201407020 201409012 201410035 201411039 201416010 201417017 201419015 201423031 201424024 201424027 201427018 201428023 201428028 201430014 201431032 201433019 201433020 201438030 201440021 201451043 201451045 201452018 201502017 201504017 201510058 201510059 201511026 201511026 201514011 201514013 201516066 201517019 201519033 201519035 201523021 201523022 201526021 201535019 201538025	501.33-00
	<ul style="list-style-type: none"> • Trustees Serve Private Interest 201226029 201228041 201236033 201315028 201350043 201414024 201451043 201451045	501.33-01
	<ul style="list-style-type: none"> • "Exclusively" Test 201221023 201228040 201237019 201303019 201303020 201306026 201322053 201334045 201340021 201345031 201345032 201405023 201407020 201414024 201415007 201431032 201433019 201452018 201505042 201511024 201511024 201523021 201529013 201538025	501.35-00
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	<ul style="list-style-type: none"> • Section 501(c)(3) Organizations 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 201525011 201525011 201525011 201525011 201535019 201538025	501.36-01
	<ul style="list-style-type: none"> • Publishing Activities, Radio, Television, etc. 201204021 201252025 201433020 201526020	501.36-03
	<ul style="list-style-type: none"> • Fund Raising (See also 0512.06-00) 201323037 201407020 201416010	501.36-04
	<ul style="list-style-type: none"> • Legislative and Political Propaganda Activities 201415007 201505042	501.38-00
	<ul style="list-style-type: none"> • "Action" Organizations 201415007 201430014 201505042	501.38-01
	<ul style="list-style-type: none"> • Electing Expenditure Test 201239012 201415007	501.38-02
Section 502	Feeder Organizations (Exempt v. Not Exempt) 201317011 201444043	502.00-00
Section 503	Requirements for Exemption (Exempt v. Not Exempt) 201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008	503.00-00

	• Future Status of Organizations Denied Exemption 201209007 201209008 201520013 201520013	503.03-00
Section 504	Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities	504.00-00
	• Denial of Exemption 201205011 201205013 201217019 201446028 201510059	504.50-00
Section 507	Termination of Private Foundation Status 201216045 201243015 201321024 201418060 201435016 201513005 201514016	507.00-00
	• Termination Under Section 507(a)(1) 201230026 201417020 201417021 201427019	507.01-00
	• <i>Special Rules</i> 201345033 201345034	507.01-01
	• Termination Under Section 507(b)(1)(B) 201441018	507.04-00
	• Liability of Transferee Organizations 201243015 201244020 201321024 201321025	507.05-00
	• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026	507.06-00
	• Aggregate Tax Benefit 201244020 201321025	507.07-00
	• Value of Assets 201321024 201321025	507.09-00
Section 508	Special Rules With Respect to Section 501 (c)(3) Organizations	508.00-00
	• New Organizations 201446025	508.01-00
Section 509	Private Foundation Defined	509.00-00
	• Definitions 201418067	509.01-00
	• <i>Private Foundation</i> 201306023	509.01-01
	• <i>Support</i> 201239011 201240036 201342011	509.01-02
	• Exceptions to Private Foundation Status 201335018 201417018	509.02-00
	• <i>Publicly Supported Organizations</i> 201445015 201507024	509.02-01
	• <i>Supporting Organizations</i> 201314044	509.02-02
	• <i>Churches</i> 201310045	509.02-04
	• Continuation of Private Foundation Status 201424025	509.03-00

Section 511	Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)	511.00-00
	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	
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable)	512.00-00
	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	
Section 513	Unrelated v. Not Unrelated Trade or Business	513.00-00
	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	
Section 514	Unrelated Debt-Financed Income	514.00-00
	201418061 201422027 201430017 201434024 201434026	
	• Definitions--Debt-Financed Property	514.06-00
	201221024 201418061 201434024 201434026	
	• Acquisition Indebtedness	514.07-00
	201206018 201246040	
Section 521	Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt)	521.00-00
	201333014 201511020 201511020	

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

	• Aggregating Non-Operating Mineral Interests 201405002	614.04-00
Section 617	Deduction and Recapture of Certain Mining Exploration Expenditures • Recapture on Reaching Producing Stage 201350033	617.00-00 617.03-00
Section 638	Continental Shelf Areas 201311024	638.00-00
Section 642	Special Rules for Credits and Deductions 201216045 201343002 201345033 201345034 • Charitable Deduction 201202019 201225004 201343002 • <i>Pursuant to Governing Instrument</i> 201438014 • <i>Pooled Income Funds</i> 201450016	642.00-00 642.03-00 642.03-02 642.03-06
Section 643	Definitions Applicable to Subparts A, B, C, and D 201238004 201245007 201436043 201516008 201516020 201516028 201519012 201527032 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 • Income Defined 201320009	643.00-00 643.02-00
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus 201223012 201238004 201436043	661.00-00
Section 662	Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus 201223012 201436043 201519012	662.00-00
Section 663	Special Rules Applicable to Sections 661 and 662 • 65-Day Rule 201245008	663.00-00 663.04-00
Section 664	Charitable Remainder Trusts 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	664.00-00 664.03-00 664.03-01 664.03-02 664.04-00

	• Not in Capacity as Partner 201324013	707.01-00
	• Sales or Exchanges With Respect to Controlled Partnership	707.02-00
	• <i>Losses Disallowed</i> 201343021	707.02-01
Section 708	Continuation of Partnership 201315026	708.00-00
	• Termination 201244004 201326007 201528007	708.01-00
Section 721	Nonrecognition of Gain or Loss on Contributions 201308019 201326014 201308019 201422004 201511020 201511020	721.00-00
Section 731	Extent of Recognition of Gain or Loss on Distribution 201314004 201421001 201421016 201511020 201511020 201537002 201537003	731.00-00
Section 732	Basis of Distributed Property Other Than Money 201505001	732.00-00
Section 734	Optional Adjustment to Basis of Undistributed Partnership Property 201521012 201521012 201521012 201521012 201521012	734.00-00
Section 737	Recognition of Precontribution Gain in Case of Certain Distributions to Contributing Partner 201537002 201537003	737.00-00
Section 752	Treatment of Certain Liabilities 201511020 201511020	752.00-00
	• Liability to Which Property is Subject 201525010 201525010 201525010	752.03-00
	• Sharing Recourse Liabilities 201525010 201525010 201525010 201525010	752.06-00
	• Sharing Non-recourse Liabilities 201525010 201525010 201525010 201525010	752.07-00
	• Partnership Liability Versus Partner Liability 201525010 201525010 201525010 201525010	752.08-00
Section 754	Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201314013 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201443011 201506001 201506002 201521012 201521012 201521012 201521012 201521012 201528027 201530004	754.00-00
	• Timeliness of Election 201201007 201201014 201251004 201314013 201341002 201410014 201410019 201410020 201410021 201410022 201410023 201410025 201410026 201426012 201440003 201442003 201443011 201444016 201444017 201448002 201505017 201505018 201505019 201505020 201505021 201505022 201505023 201505024 201505025 201505026 201505027 201508003 201510024 201514002 201519023 201525008 201525008 201525008 201525008 201532014	754.02-00
Section 761	Terms Defined	761.00-00
	• Partnership 201235015 201323015 201329003	761.01-00
	• <i>Organizations Treated as a Partnership</i> 201329003	761.01-01

	• Partner 201411035	761.02-00
	• Partnership Agreement 201517006	761.03-00
Section 806	Small Life Insurance Company Deduction 201412001	806.00-00
Section 807	Rules for Certain Reserves 201312031	807.00-00
	• Method of Computing Reserves for Purposes of Computing Income 201312031	807.03-00
	• <i>Prevailing Commissioners' Standard Tables</i> 201230009	807.03-04
	• Adjustments for Change in Computing Reserves 201511013 201511013	807.05-00
Section 817	Treatment of Variable Contracts 201235001 201240018 201309011 201323001 201323002 201323003 201323004 201338004 201338005 201341033 201410012 201417007 201436005 201502003 201504005	817.00-00
Section 831	Tax On Insurance Companies Other Than Life Insurance Companies 201225013 201229008 201314020 201317002 201323009 201428006 201438022 201440015 201451012 201511021 201511021 201517018 201527014 201527015 201532028 201535009	831.00-00
	• Alternative Tax Small Companies 201433012	831.02-00
	• Whether Company Qualifies as Insurance Company 201219009 201219010 201219011 201224018 201351006 201419007	831.03-00
Section 832	Insurance Company Taxable Income 201232030 201235011 201250022 201328027 201428006 201429007 201438022 201503011 201515017 201533011	832.00-00
	• Premiums Earned 201235011 201536024	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
Section 833	Treatment of Blue Cross Blue Shield Organizations 201416002	833.00-00
	• Organizations Subject to Sec. 833	833.03-00
	• <i>Material Change in Operations Existing Blue Cross or Blue Shield Organizations</i> 201432013	833.03-03
Section 846	Discounted Unpaid Losses Defined	846.00-00
	• Determination of Undiscounted Unpaid Losses 201435011	846.01-00

Section 848	Capitalization of Policy Acquisition Expenses	848.00-00
	• Net Premiums	848.05-00
	• <i>Special Rules for Reinsurance</i> 201501011	848.05-03
	• Classification of Contracts	848.06-00
	• <i>Treatment of Reinsurance Contract</i> 201501011	848.06-06
Section 851	Definition of Regulated Investment Company 201325002	851.00-00
	• Election to be Regulated Investment Company 201521014 201521014 201521014 201521014 201521014	851.01-00
	• Gross Income Requirement 201206015 201319003 201406007 201425009 201524020	851.02-00
Section 852	Taxation of Regulated Investment Companies and Their Shareholders 201340016	852.00-00
Section 855	Dividends Paid by Regulated Investment Company After Close of Taxable Year 201530006	855.00-00
	• General Rule 201244003	855.01-00
Section 856	Definition of Real Estate Investment Trust 201204006 201205004 201208007 201208012 201208014 201214009 201216031 201218007 201226004 201232032 201234006 201238009 201244012 201250019 201251005 201252009 201304004 201310020 201311009 201313017 201314002 201315007 201316013 201317001 201320007 201323016 201327006 201328018 201341032 201407011 201418037 201423011 201424020 201427001 201428004 201428005 201429017 201429024 201431018 201431020 201432014 201433011 201441014 201443017 201444022 201450005 201450017 201509019 201516018 201516049 201521006 201521006 201523015 201528006 201537020	856.00-00
	• Income Requirements 201225008 201225009 201246013 201407011 201418022 201428002 201433005 201518010 201522002 201524017 201527012 201527013	856.01-00
	• Investment Requirements 201236006 201315007 201406009 201428002 201450017 201503010 201515009 201518010 201521006 201521006 201521006 201521006 201521006 201524017	856.02-00
	• Other Requirements 201225008 201225009 201530014	856.03-00
	• Rents From Real Property 201206001 201225008 201225009 201250003 201250008 201301007 201320001 201320002 201334033 201341015 201450017	856.04-00
	• Treatment of Wholly Owned Subsidiaries 201210021 201214002 201232011 201311009 201345021 201424016 201426017 201432011 201433001 201452013 201511019 201511019 201516018 201521015 201521015 201521015 201521015 201521015 201527016 201530005 201532006 201533005 201533006 201539007 201539008	856.07-00
Section 857	Taxation of Real Estate Investment Trusts and Their Beneficiaries 201315004 201340004 201346005	857.00-00
Section 858	Dividends Paid by Real Estate Investment Trust After Close of Taxable Year 201244009	858.00-00

Section 860	Deduction for Deficiency Dividends	860.00-00
	• Adjustments 201239006	860.03-00
Section 860C	Taxation of Residual Interest	860C.00-00
	• Taxable Income or Net Loss 201306021	860C.02-00
Section 860F	Other Rules	860F.00-00
	• Treatment of Transfers to the REMIC 201517007	860F.04-00
Section 861	Income From Sources Within the U.S.	861.00-00
	• Interest 201205007 201447030	861.02-00
	• Compensation for Labor or Services 201438027	861.04-00
	• Allocation and Apportionment of Deductions (In General) 201446018	861.08-00
	• <i>Net Operating Losses</i> 201228013	861.08-12
	• Allocation and Apportionment of Interest Expense (In General) 201320017 201335008 201423001 201505036	861.09-00
	• <i>Apportionment Rules -- Corporations</i> 201423001	861.09-05
	• <i>Asset Method of Apportionment</i> 201210019 201210020 201223001 201320017 201335008 201505036	861.09-06
	• <i>Fair Market Value Method</i> 201320017 201335008 201423001 201505036	861.09-07
	• Characterization Rules and Adjustments for Certain Assets (In General) 201336018	861.12-00
	• <i>Miscellaneous</i> 201336018	861.12-04
Section 863	Items Not Specified in Sections 861 or 862	863.00-00
	• Partly From Sources Within and Partly From Sources Without U.S.	863.02-00
	• <i>Transportation</i> 201311024	863.02-04
Section 864	Definitions	864.00-00
	• U.S. Trade or Business 201501013	864.01-00
	• <i>Trade or Business Conducted Through Partnership</i> 201501013	864.01-02
	• <i>Trading in Securities</i> 201501013	864.01-04
	• Effectively Connected Income 201325012	864.02-00
	• <i>U.S. Source Interest, Dividends, etc.</i> 201325012	864.02-01

	• Rules for Allocating Interest, etc. (See Also 861.08 through 861.14) 201210019 201210020 201341017	864.04-00
Section 871	Tax on Nonresident Alien Individuals 201539028	871.00-00
	• Tax on Nonresident Aliens	871.02-00
	• <i>Exemption from Tax on Certain Interest and Dividends</i> 201223006	871.02-13
	• Repeal of Tax on Interest of Non-resident Alien Individuals Received From Certain Portfolio Debt Investments	871.04-00
	• <i>Statement That Beneficial Owner Is Not a U.S. Person</i> 201434021	871.04-04
Section 882	Tax on Income of Foreign Corporations Connected with United States Business	882.00-00
	• Return Required 201515029	882.03-00
Section 884	Branch Tax	884.00-00
	• Rules for Termination, Liquidation, Reorganization or Incorporation 201443003 201443003	884.08-00
	• <i>Complete Termination of a U. S. Business</i> 201405012	884.08-10
	• <i>Reorganization of a Foreign Corporation</i> 201443003 201443003	884.08-30
Section 887	Imposition of Tax On Gross Transportation Income Of Nonresident Aliens and Foreign Corporations 201212012	887.00-00
Section 894	Income Affected by Treaty	894.00-00
	• Teachers, Students, and Trainees 201251015	894.10-00
	• Pensions 201412016	894.11-00
Section 897	Disposition of Investment in United States Real Property 201321007	897.00-00
	• Distributions of U.S. Real Property Interest By Foreign Corporation 201321007	897.05-00
Section 901	Taxes of Foreign Countries and of Possessions of U.S. 201423022	901.00-00
	• Amount Allowed 201349015	901.02-00
	• Denial of Credit with Respect to Certain Abusive Transactions 201312045	901.11-00
Section 902	Deemed Paid Credit Where Domestic Corporation Owns 10 Percent or More of Voting Stock of Foreign Corporation (See Also 960.00-00 et. seq.)	902.00-00
	• Computation of Credit	902.01-00
	• <i>Post-1986 Undistributed Earnings</i> 201441015 201444039	902.01-01
	• <i>Post-1986 Foreign Income Taxes</i> 201441015 201444039	902.01-02

Section 904	Limitation on Credit	904.00-00
	• Carryback and Carryover 201438027	904.02-00
	• Recapture of Overall Foreign Loss 201240017 201249012	904.05-00
	• <i>Overall Foreign Loss Accounts</i> 201452002	904.05-04
Section 905	Applicable Rules	905.00-00
	201429026	
	• Adjustments on Payment of Accrued Taxes	905.03-00
	• <i>Pooling Adjustments</i> 201441015 201444039	905.03-02
	• <i>Redetermination of U.S. Liability</i> 201444039	905.03-03
Section 911	Citizens or Residents of the United States Living Abroad	911.00-00
	201313023 201538016	
	• Election 201507013 201507016 201539018	911.11-00
	• <i>Timely filed returns</i> 201507013 201507016 201539018	911.11-01
	• <i>Reelection</i> 201231006 201308023 201308023 201344007 201347016 201429015 201433002 201444023 201504002 201509027 201511017 201511017 201517004 201538016	911.11-03
Section 932	Coordination of United States and Virgin Islands Income Taxes	932.00-00
	• Bona Fide Residents of the Virgin Islands 201503012	932.02-00
Section 951	Amounts Included in Gross Income of U.S. Shareholders (Included v. Not Included)	951.00-00
	201436047	
Section 952	Subpart F Income Defined	952.00-00
	201240019	
Section 953	Insurance Income	953.00-00
	201407010 201503009 201504006 201504008	
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 201303005 201351010 201451012 201537009 201539006	953.06-00
Section 954	Foreign Base Company Income	954.00-00
	201235007	
	• Foreign Personal Holding Company Income 201201016 201228020 201407010 201503009 201504006 201504008	954.02-00
	• <i>Sale or Exchange of Property</i> 201201016	954.02-05
	• <i>Commodities Transactions</i> 201330006 201330006	954.02-06
	• <i>Nonfunctional Currency Transactions</i> 201226011 201241002	954.02-07

Section 1031	Exchange of Property Held for Productive Use or Investment 201234018 201242003 201302009 201313024 201411036 201416006	1031.00-00
	• Like Kind Property 201216007 201238027 201531009 201532021	1031.02-00
	• Deferred Exchanges 201238027 201242003 201252018 201308020 201308020 201332010 201416006 201437012	1031.05-00
	• Multi-Party Exchanges 201252018 201332010	1031.06-00
	• Exchanges Not Solely In Kind 201325011	1031.07-00
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition) 201249011 201250021 201324009	1032.00-00
Section 1033	Involuntary Conversion 201333010 201333011	1033.00-00
	• Definition of Involuntary Conversion Events 201252010	1033.02-00
	• Special Rule for Outdoor Advertising Displays 201450004	1033.07-00
	• Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters 201240006	1033.10-00
Section 1035	Exchanges of Insurance Policies 201304003 201330016 201330016	1035.00-00
Section 1041	Transfers of Property Between Spouses or Incident to Divorce 201206005	1041.00-00
Section 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooper- atives	1042.00-00
	• Nonrecognition of Gain 201435014	1042.01-00
Section 1060	Special Allocation Rules for Certain Asset Acquisitions 201501011	1060.00-00
Section 1092	Straddles 201515001	1092.00-00
	• Special Rule for Identified Straddles 201241005 201515001	1092.02-00
	• <i>Defined</i> 201515001	1092.02-01
	• Mixed Straddles	1092.05-00
	• <i>Mixed Straddle Account</i> 201327007 201516010	1092.05-02
	• Straddle Defined 201310027	1092.06-00
	• Qualified Covered Call Options 201317009	1092.07-00
	• Definitions and Special Rules 201241005	1092.08-00

Section 1202	50-Percent Exclusion for Gain from Certain Small Business Stocks 201436001	1202.00-00
Section 1221	Capital Asset v. Not a Capital Asset 201203003 201208038 201209014	1221.00-00
Section 1223	Holding Period of Capital Assets 201204001 201204002 201204003 201204004 201204005 201216010 201418007 201436043 201443004 201516022 201516023 201525001 201525001 201525001 201525001	1223.00-00
Section 1234	Option to Buy or Sell • Gain or Loss of Purchaser 201214021	1234.00-00 1234.01-00
Section 1248	Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations 201423006 201426008	1248.00-00
Section 1250	Gain From Dispositions of Certain Depreciable Realty • Section 1250 Property 201243003 • Exceptions and Limitations • <i>Gifts</i> 201318003	1250.00-00 1250.01-00 1250.04-00 1250.04-01
Section 1253	Transfers of Franchises, Trademarks, and Trade Names 201322020	1253.00-00
Section 1256	Section 1256 Contracts Marked to Market • Definitions • <i>Qualified Board or Exchange</i> 201322033	1256.00-00 1256.07-00 1256.07-05
Section 1258	Recharacterization of Gain from Certain Transactions 201501012	1258.00-00
Section 1272	Current Inclusion in Income of Original Issue Discount • OID Election 201435004	1272.00-00 1272.05-00
Section 1286	Tax Treatment of Stripped Bonds 201229003 201502006 201502007	1286.00-00
Section 1295	Qualified Electing Fund • Time For Making Election 201228021 201249014	1295.00-00 1295.02-00

	<ul style="list-style-type: none"> • <i>Retroactive Elections</i> 	1295.02-02
	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 201528008 201528009 201528036	
Section 1296	Passive Foreign Investment Company 201244003 201311014 201447003	1296.00-00
	<ul style="list-style-type: none"> • Characterization of Income 	1296.02-00
	<ul style="list-style-type: none"> • <i>Application of Income Look-Through Rules</i> 	1296.02-02
	201445005	
Section 1297	Special Rules 201322009 201515006	1297.00-00
Section 1301	Averaging of Farm Income	1301.00-00
	<ul style="list-style-type: none"> • Engaged in Farm Business 	1301.01-00
	201435006	
Section 1311	Correction of Error 201208027 201313027	1311.00-00
Section 1313	Definitions	1313.00-00
	<ul style="list-style-type: none"> • Determination v. No Determination 	1313.01-00
	201247001 201247011	
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 201224029 201328031	1341.00-00
Section 1361	Definitions	1361.00-00
	201203006 201216027 201232003 201233014 201237015 201238018 201238019 201238020 201238021 201238022 201238023 201238024 201243007 201243008 201301004 201302004 201302005 201302006 201310022 201314003 201322016 201322036 201325008 201341009 201414006 201419009 201426004 201436039 201442016 201447007 201450012	
	<ul style="list-style-type: none"> • Small Business Corporation v. Not a Small Business Corporation 	1361.01-00
	201201006 201218005 201237014 201250018 201314003 201314008 201322036 201338039 201433014 201523012 201523013	
	<ul style="list-style-type: none"> • <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 	1361.01-02
	201205002 201208013 201218005 201237014 201250013 201250018 201338039 201424021 201426001 201523012 201523013 201525009 201525009 201525009 201525009 201528037	
	<ul style="list-style-type: none"> • <i>Non-Resident Alien as Shareholder</i> 	1361.01-03
	201312023	

• <i>More than One Class of Stock</i>	1361.01-04
201207002 201214001 201218004 201234001 201236003 201309003 201314014 201314031 201322036 201326012 201328025 201341014 201444020 201444021 201506003 201518008 201528025 201538009	
• <i>Certain Trusts Permitted as Shareholders</i>	1361.03-00
201216034 201224013 201226019 201232003 201238017 201419009	
• <i>Grantor Trusts</i>	1361.03-01
201216025 201216034 201252007	
• <i>Qualified Subchapter S Trusts</i>	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 201528020	
• <i>Electing Small Business Trusts</i>	1361.03-03
201201006 201224013 201238017 201341003 201422006 201436006 201436007 201511014 201511014	
• <i>Qualified Subchapter S Subsidiary</i>	1361.05-00
201208011 201208022 201211009 201216015 201216027 201225006 201233003 201237015 201238019 201238020 201238021 201238022 201238023 201238024 201242006 201243007 201243008 201247007 201301003 201306009 201306020 201310022 201314003 201320011 201325008 201326014 201328019 201337004 201426004 201442016 201442041 201444033 201444034 201444035 201444036 201444037 201450012 201516042 201516043 201516044 201516045 201516046 201527006 201531001 201536015	

Section 1362

Election by Small Business Corporation	1362.00-00
201201006 201205002 201205006 201206009 201206011 201211002 201211004 201211005 201211006 201211007 201214010 201215004 201216027 201217006 201217009 201217013 201218008 201218009 201219014 201226001 201226013 201226017 201227003 201228003 201232005 201238006 201238014 201238015 201239001 201242009 201243009 201246008 201247012 201248013 201250011 201251007 201252001 201301008 201301011 201306009 201308008 201310019 201310035 201311005 201311017 201314030 201316012 201320008 201322006 201322016 201322036 201324011 201328004 201328026 201328029 201330017 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 201527019 201537001 201538010 201539019	
• <i>Eligible v. Ineligible</i>	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 201528017 201537001	
• <i>Shareholder Consent</i>	1362.01-01
201516009 201528017 201539019	
• <i>Election After Termination</i>	1362.01-02
201206009 201217009 201312023 201320012	

• *Late Elections*

1362.01-03

201201006 201202016 201203009 201203011 201204007 201207004 201208015
 201208016 201208018 201208024 201210010 201210016 201210024 201210025
 201213003 201213009 201213020 201214008 201214011 201214017 201215001
 201216016 201216028 201216030 201217007 201217016 201219008 201219014
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 201414012 201418036 201420001 201420003 201422020 201425008 201436004
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 201447009 201501006 201502004 201507021 201509026 201515021 201516027
 201516053 201516054 201519007 201519009 201519013 201519025 201523006
 201523010 201524019 201524023 201528019

• *Termination of Election*

1362.02-00

201201006 201205002 201206009 201217009 201226013 201232023 201237001
 201238017 201243009 201252001 201306004 201306005 201320008 201337001
 201345021 201418008 201420002 201432006 201434010 201434011 201434012
 201434013 201434014 201443014 201443014 201444007 201450014 201508002
 201523008 201526006 201538010

• *Ceases to be Small Business Corporation*

1362.02-02

201206009 201217009 201252001 201324004 201330017 201330018 201330017
 201330018 201426018 201432006 201443014 201443014 201444007 201508002
 201516001 201516002

• *Passive Investment Income*

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 201528028 201538010

• *S Termination Year*

1362.03-00

201507011

	<ul style="list-style-type: none"> • Inadvertent Terminations 	1362.04-00
	201201005 201201006 201201009 201202002 201202003 201203002 201203007 201203008 201203011 201203012 201205002 201205006 201206009 201208013 201208023 201209005 201211002 201211004 201211005 201211006 201211007 201214001 201216025 201216032 201217006 201217008 201217009 201217010 201221006 201221008 201221009 201221010 201223007 201224007 201224013 201224014 201225003 201225005 201226013 201227003 201228009 201228010 201228018 201228024 201228025 201232004 201232007 201232009 201232026 201232027 201232029 201234002 201234007 201234008 201235008 201236003 201238007 201238008 201238014 201238015 201238017 201239001 201240012 201240014 201242009 201243009 201244002 201245001 201245002 201245014 201246002 201246008 201247008 201247012 201248001 201250013 201252001 201252007 201301003 201301011 201303009 201306009 201306015 201306016 201308008 201308009 201308022 201310008 201312016 201313002 201314006 201314012 201314014 201315003 201315012 201317004 201320006 201320008 201322006 201322016 201323012 201323013 201323014 201324011 201325003 201325006 201328004 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201329004 201330010 201330012 201308008 201308009 201308022 201330010 201330012 201333002 201334030 201334031 201338016 201338024 201340001 201341003 201341006 201341014 201341027 201343016 201345018 201345024 201346001 201347003 201347014 201348001 201348009 201350004 201350005 201351003 201351013 201351014 201351017 201404003 201405004 201405007 201407004 201409001 201412003 201414007 201414010 201414013 201416004 201418004 201418008 201418015 201418036 201418044 201418045 201420001 201420002 201420005 201420013 201421003 201421004 201421005 201422006 201423013 201424003 201424021 201425003 201426001 201426009 201426010 201426011 201426021 201427007 201427017 201429008 201430011 201432001 201432006 201434016 201434018 201436035 201436042 201437009 201438015 201440018 201441013 201442014 201442047 201444008 201444009 201444010 201444011 201444012 201445001 201445003 201445004 201448005 201450014 201451001 201451016 201451017 201451019 201452014 201501007 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 201524006 201524009 201525004 201525004 201525004 201525004 201525005 201525005 201525005 201525005 201525006 201525006 201525006 201525006 201525009 201525009 201525009 201525009 201527005 201527006 201527007 201527008 201527009 201527019 201528017 201528020 201528025 201528028 201528037 201530002 201530003 201530016 201531008 201532015 201533010 201536014 201537001 201538009 201538010 201539019	
Section 1366	Pass-Thru of Items to Shareholders 201327009 201333008 201429025	1366.00-00
Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owning, Shareholders 201237017 201421015 201440013	1367.00-00
Section 1368	Distributions 201207002 201216027 201328025 <ul style="list-style-type: none"> • Accumulated Adjustments Account 201421015 201440013 201446021	1368.00-00
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) 201202014 201219003 201314008 201348007	1374.00-00
Section 1381	Organizations to Which Part Applies 201507004 201515012 201524002 201524003 201524004 201529004 201536011	1381.00-00

	<ul style="list-style-type: none"> • Certain Other Cooperatives 201228014 	1381.02-00	
Section 1382	Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002	1382.00-00	
	<ul style="list-style-type: none"> • Patronage Dividends 201228035 	1382.02-00	
	<ul style="list-style-type: none"> • Exceptions 201407003 	1382.04-00	
Section 1388	Definitions; Special Rules 201234018	1388.00-00	
Section 1402	Definitions 201402004 201402004	1402.00-00	
	<ul style="list-style-type: none"> • Net Earnings From Self-Employment 	1402.01-00	
	<ul style="list-style-type: none"> • <i>Limited Partners</i> 201436049 	1402.01-03	
	<ul style="list-style-type: none"> • Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015 	1402.05-00	
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201202001 201311006	1441.00-00	
	<ul style="list-style-type: none"> • Who must Withhold 	1441.01-00	
	<ul style="list-style-type: none"> • <i>Liability of Withholding Agent</i> 201428007 	1441.01-02	
	<ul style="list-style-type: none"> • Income Subject to Withholding v. Not Subject to Withholding 	1441.02-00	
	<ul style="list-style-type: none"> • <i>Sale or Exchange of Capital Assets</i> 201343020 	1441.02-03	
	<ul style="list-style-type: none"> • Exemptions from Withholding 	1441.03-00	
	<ul style="list-style-type: none"> • <i>Effectively Connected Income</i> 201428007 	1441.03-01	
Section 1461	Liability for Withheld Tax 201503013	1461.00-00	
Section 1501	Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) 201213012 201306007	1501.00-00	
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201341018 201342004 201402001 201402001 201414009 201418033 201418043	1502.00-00	
	<ul style="list-style-type: none"> • Overall Foreign Loss Recapture Rules 201452002 	1502.08-00	
	<ul style="list-style-type: none"> • Intercompany Transactions 201208034 201243013 201312027 201336018 201339001 201402001 201402001 201411007 201507006 201524016 201528007 	1502.13-00	
	<ul style="list-style-type: none"> • <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 	1502.13-01	
	<ul style="list-style-type: none"> • Stock, Bonds, and Other Obligations of Members 201208034 	1502.14-00	R

• Limitation on Built-in Losses 201232011	1502.15-00
• Excess Losses 201350007 201441010	1502.19-00
• Consolidated Net Operating Loss Deduction 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 201527038 201530015 201532004 201532030	1502.21-00
• Investment Adjustment 201213013 201214012 201339001 201411007 201430002	1502.32-00
• Earnings and Profits 201411007	1502.33-00
• Accumulated Earnings Tax on Separate Basis 201316008	1502.47-00
• Life and Non-Life 201210015 201213012	1502.50-00
• Filing Requirements 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 201524008 201527036 201529001 201533004	1502.75-00
• <i>When Group Remains in Existence</i> 201228002 201314028 201350007 201424010 201505006	1502.75-10
• <i>Common Parent No Longer in Existence</i> 201250017 201326006	1502.75-11
• Taxable Year of Members of Group 201520001 201520001 201414015 201520001	1502.76-00
• <i>Income Allocation</i> 201235003	1502.76-01
• Common Parent Agent for Subsidiaries 201522005	1502.77-00
• Separate Return Years 201251003 201324004	1502.79-00
• Consolidated Returns for Subsequent Years 201324004	1502.89-00
• Election to File Separate Returns	1502.90-00
• <i>Changes in Affiliated Groups</i> 201251003	1502.90-01

	• Carryover and Carryback 201228005 201312019	1502.92-00
	• Intercompany Transactions 201208034 201402001 201402001	1502.93-00
	• 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
Section 1504	Definitions 201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007	1504.00-00
	• Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015	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
Section 1563	Definitions and Special Rules 201405009	1563.00-00
Section 2001	Imposition and Rate of Tax 201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013	2001.00-00
Section 2010	Unified Credit Against Estate Tax 201410013 201418009 201421002 201532002 201537010	2010.00-00
Section 2032	Alternate Valuation 201216013 201216037 201236002 201431017 201441001 201451025 201503003	2032.00-00
Section 2032A	Valuation of Farm Real Property 201224019 201230023 201418011	2032A.00-00
Section 2033	Property in Which Decedent Had an Interest 201238004 201330033 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003	2033.00-00
	• Interest v. No Interest at Time of Death 201323007	2033.01-00
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death 201223012 201238004	2035.00-00

	• Inclusion of Certain Property in Gross Estate 201323007 201342001	2035.01-00
	• Coordination with Other Code Sections 201327010	2035.06-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 201210008 201218003 201233008 201235006 201238004 201245007 201322025 201342001 201345026 201345027 201345028 201417001 201417002 201418007 201429009 201432005 201433006 201434004 201434005 201436003 201436043 201442042 201442043 201442044 201442045 201442046 201443004 201443004 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 201525001 201525001 201525001 201525001	2036.00-00
	• Retention of Right to Designate Who Shall Enjoy Property or Income 201323007	2036.02-00
Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate) 201323007 201342001 201345004 201345026 201345027 201345028 201418007 201432005 201433006 201434004 201434005 201436003 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 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201525001 201525001 201525001 201525001	2037.00-00
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate) 201218003 201223012 201233008 201235006 201322025 201330033 201330033 201345004 201345026 201345027 201345028 201417001 201417002 201429009 201432005 201433006 201434004 201434005 201436003 201442042 201442043 201442044 201442045 201442046 201443004 201443004 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 201525001 201525001 201525001 201525001	2038.00-00
	• Power to Alter or Amend 201342001	2038.01-00
	• <i>Power to Change Beneficiaries or Their Shares</i> 201323007	2038.01-01
Section 2040	Joint Interests (Included v. Not Included in Gross Estate) 201216005	2040.00-00

Section 2601	Tax On Generation Skipping Transfers	2601.00-00
	201204001 201204002 201204003 201204004 201204005 201208005 201209003 201216010 201218001 201218002 201218003 201223012 201233008 201234016 201243001 201245007 201246004 201314017 201320009 201341005 201345005 201406008 201418001 201434019 201434020 201438016 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201448018 201451005 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 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516008 201516019 201516020 201516022 201516023 201516036 201521002 201521002 201521002 201521002 201521002 201521003 201521003 201521003 201521003 201521003 201521004 201521004 201521004 201521004 201521004 201525001 201525001 201525001 201525001 201527011 201528029 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201532008 201532009 201532010 201532011 201532012 201532013	
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i>	2601.03-01
	201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201320009 201345004 201345026 201345027 201345028 201407008 201417001 201417002 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201528024	
	• <i>Additions to Irrevocable Trusts</i>	2601.03-05
	201342001	
	• <i>Terminations of Interest in and Distributions From Trusts</i>	2601.03-06
	201518002 201518003 201518004 201518005 201519012	
	• <i>Constructive Additions</i>	2601.03-08
	201250001 201418005 201425007	
	• Transitional Rules	2601.04-00
	201216010 201314017 201320009 201345005 201406008 201422011	
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	2601.04-01
	201322010 201322011 201322012 201322013 201322014 201322015 201345005 201416001 201516028 201516036 201527032	
	• <i>Amendments to Wills or Revocable Trusts</i>	2601.04-03
	201316004	
	• <i>Cases of Mental Incompetency</i>	2601.04-05
	201314017 201316004 201406008	
Section 2602	Amount of Tax	2602.00-00
	201516036	
Section 2612	Taxable Termination; Taxable Distribution; Direct Skip	2612.00-00
	201422005	
Section 2613	Skip Person and Non-Skip Person	2613.00-00
	201352001 201352002 201352003	
Section 2623	Taxable Amount in Case of Direct Skip	2623.00-00
	201352001 201352002 201352003	
Section 2624	Valuation	2624.00-00
	201352001 201352002 201352003	

	• <i>Subtraction Method of Valuation</i> 201442053	2701.01-01
	• Other Definitions and Rules	2701.11-00
	• <i>Certain Changes Treated as Transfers</i> 201442053	2701.11-05
Section 2702	Special Valuation Rules for Transfers in Trust 201243004 201303003 201426016 201434007 201434008 201434009 201435007 201435008 201435009 201435010 201525002 201525002 201525002 201525002 201525003 201525003 201525003 201525003 201528014 201536010	2702.00-00
Section 2703	Certain Rights and Restrictions Disregarded 201536009	2703.00-00
	• General Rule	2703.01-00
	• <i>Right to Sell or Use Restrictions</i> 201313001	2703.01-02
Section 3101	Rate and Measure of Employee Tax 201202028 201311002	3101.00-00
Section 3111	Liability and Payment of Employer Tax 201418053	3111.00-00
Section 3121	Definitions 201214023 201251016 201302031 201411020 201527040 201528004	3121.00-00
	• Wages 201201003 201216038 201311022 201414019	3121.01-00
	• <i>Non-Business Wages</i> 201201003	3121.01-09
	• <i>Supplemental Unemployment Benefit Plans</i> 201201003	3121.01-11
	• Employment	3121.02-00
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i> 201308010 201308010 201519027	3121.02-05
	• <i>Mandatory Coverage of State, etc., Employees</i> 201308010 201308010	3121.02-07
	• <i>Services of Ministers or Members of an Order</i> 201340015	3121.02-08
	• Employees	3121.04-00
	• <i>Common Law Tests</i> 201214026	3121.04-01
	• Treatment of Certain Deferred Compensation and Salary Reduction Arrangements	3121.16-00
	• <i>Nonqualified Deferred Compensation Plans</i> 201310034 201414018	3121.16-02
Section 3301	Rate of Tax 201527040	3301.00-00
Section 3306	Definitions 201528004	3306.00-00
Section 3401	Definitions 201347020 201415011 201528004	3401.00-00

	• Wages Subject to Withholding 201205008 201319015 201414019 201522004 201532036	3401.01-00
Section 3402	Income Tax Collected at Source 201340015	3402.00-00
Section 3406	Backup Withholding 201246028 201248022 201447025 201539025	3406.00-00
	• Requirement to Deduct and Withhold 201246028 201248022	3406.01-00
	• <i>Notification of Incorrect TIN</i> 201246028 201248022	3406.01-01
	• Withholding Applied to New Accounts and Instruments	3406.04-00
	• <i>Broker Notifies Payor</i> 201308024 201308024	3406.04-03
Section 3504	Acts to be Performed by Agents 201438021	3504.00-00
Section 4051	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable) 201245018 201306019 201403014 201403014 201414016 201447001 201519028 201532032	4051.00-00
Section 4052	Definition and Special Rules 201306019 201403014 201403014	4052.00-00
Section 4053	Exemptions 201414016 201519028	4053.00-00
Section 4101	Registration and Bond for Petroleum Products 201322040	4101.00-00
Section 4161	Sporting Goods Taxes	4161.00-00
	• Bows and Arrows	4161.02-00
	• <i>Parts and Accessories</i> 201348010	4161.02-01
Section 4216	Definition of Price	4216.00-00
	• Computation of Tax on Leases and Installment Sales 201443016 201443016	4216.06-00
Section 4217	Leases 201443016 201443016	4217.00-00
	• Lease Considered as a Sale 201443016 201443016	4217.01-00
	• Limitation on Tax 201443016 201443016	4217.02-00
Section 4251	Communications Tax (Taxable v. Not Taxable) 201312044 201412014	4251.00-00
Section 4261	Transportation of Persons by Air (Taxable v. Nontaxable) 201210026 201233015 201245019 201252016	4261.00-00
	• Amounts Paid 201226015	4261.01-00
	• Exemption for Certain Helicopter Uses 201351005	4261.05-00

Section 4281	Small Aircraft on Nonestablished Lines (Taxable v. Nontaxable) 201233015	4281.00-00
Section 4401	Wagering Tax (Taxable v. Not Taxable) 201242011 201251012	4401.00-00
Section 4411	Occupational Tax (Taxable v. Not Taxable) 201242011	4411.00-00
Section 4611	Imposition and Rate of Tax on Petroleum 201211010	4611.00-00
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable) 201230026 201321024 201417020 201417021 201435016	4940.00-00
	• Computation of Net Investment Income 201418060	4940.02-00
	• <i>Gross Investment Income--Items Included</i> 201441018 201448026	4940.02-01
	• Exempt Operating Foundations 201306023	4940.03-00
Section 4941	Excise Taxes on Acts of Self-Dealing 201216045 201221031 201230026 201231014 201231015 201243015 201301015 201316021 201317018 201321027 201321034 201325018 201325019 201325020 201325021 201345033 201345034 201347024 201407021 201407023 201417021 201417022 201421023 201421024 201423032 201423033 201426006 201427019 201432025 201433021 201433022 201433023 201433024 201435016 201435017 201441018 201441020 201446024 201510050	4941.00-00
	• Definition of Self-Dealing 201206019 201221031 201301015 201311034 201321024 201346011 201418060 201432025 201436051 201445017 201447043 201448023 201448024 201448025 201448026 201448027 201448028 201448031 201513005 201514016	4941.04-00
Section 4942	Taxes on Failure to Distribute Income 201216045 201230026 201243015 201315031 201335020 201336019 201415010 201417020 201417021 201417022	4942.00-00
	• Definitions of Principal Terms 201243015 201335019	4942.03-00
	• <i>Distributable Amount</i> 201231016 201418060	4942.03-02
	• <i>Minimum Investment Return</i> 201323029 201415010 201419017	4942.03-03
	• <i>Qualifying Distribution</i> 201335020 201436051 201437014 201437015 201442061 201448026 201513005 201514016 201527043	4942.03-05
	• <i>Contributions to "Pass-Through" Organizations</i> 201231016	4942.03-06
	• <i>Set-Asides</i> 201210040 201233019 201237023 201302044 201307010 201307011 201307012 201449003 201452021 201501016 201503022 201503023 201522007 201529014 201533015 201533016 201534018	4942.03-07
	• Other Definitions 201335019	4942.04-00

Section 4943	Excise Taxes on Excess Business Holdings	4943.00-00
	201216045 201228039 201232038 201236032 201303021 201329026 201329027 201335014 201407021 201407023 201414031 201422027 201430017 201433021 201433022 201433023 201433024 201441021 201441022 201510055 201510056	
	• Initial 5% Tax on Excess Holdings 201229011 201333020	4943.01-00
	• Definition of Excess Business Holdings 201323029 201420023 201447043	4943.03-00
	• <i>Receipts Under Other Wills and Trusts</i> 201441018	4943.03-04
	• Other Definitions and Rules 201311035 201328034	4943.04-00
	• <i>Business Enterprise</i> 201422027 201430017 201435017	4943.04-03
Section 4944	Excise Tax on "Jeopardizing" Investments	4944.00-00
	201216045 201230026 201231014 201231015 201415010 201417020 201417021 201427019 201430017	
	• Initial 5% Tax on Investments 201329028 201333020	4944.01-00
	• Exception for Program-Related Investments 201442061	4944.03-00
	• Definitions 201335019 201418060 201447043 201513005 201514016	4944.05-00
Section 4945	Excise Taxes on Taxable Expenditures	4945.00-00
	201216045 201230026 201231014 201231015 201243015 201305014 201345033 201345034 201351027 201404015 201417020 201417021 201417022 201419017 201427019 201435016 201445018 201511027	
	• Definition of Taxable Expenditure 201418060 201436051 201448026	4945.04-00
	• <i>Influencing The Outcome of Elections</i> 201307013 201531023	4945.04-03

• *Grants to Individuals*

4945.04-04

201202030 201202031 201202032 201202033 201202034 201202035 201202036
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201539034 201539035

• *Grants to Organizations*

4945.04-05

201243015 201335019 201513005 201514016

• *Expenditure Responsibility*

4945.04-06

201513005 201514016

Section 4946	Definitions and Special Rules 201303021 201435016	4946.00-00
	• Disqualified Person 201301015 201432025	4946.01-00
	• Members of Family 201432025	4946.04-00
Section 4947	Treatment of Certain Nonexempt Trusts as Charitable Foundations 201332011 201332012	4947.00-00
Section 4958	Excess Benefit Transaction 201336020	4958.00-00
Section 4962	Abatement of Private Foundation First Tier Taxes In Certain Cases 201423035	4962.00-00
Section 4971	Taxes on Failure to Meet Minimum Funding Standards	4971.00-00
	• Initial Tax 201419024	4971.01-00
	• Additional Tax 201228048 201415016	4971.02-00
Section 4972	Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)	4972.00-00
	• Excess Contributions 201440027	4972.02-00
Section 4973	Tax on Excess Contributions to Individual Retirement Accounts, Certain 403(b) Contracts and Certain Individual Retirement Annuities 201432029	4973.00-00
	• Excess Contributions 201430021	4973.02-00
Section 4974	Excise Tax on Certain Accumulations in Qualified Retirement Plans 201432029	4974.00-00
	• Waiver of Tax in Certain Cases 201437025 201437034	4974.01-00
Section 4975	Tax on Prohibited Transactions 201212013 201419025	4975.00-00
	• Statutory Exemptions	4975.04-00
	• <i>ESOP Loans</i> 201419018 201425019	4975.04-02
	• Definitions	4975.05-00
	• <i>Amount Involved</i> 201425019	4975.05-05
	• <i>Correction</i> 201425019	4975.05-07
	• Calculation of Tax	4975.06-00
	• <i>Continuing Transaction (Loan/Lease)</i> 201312035	4975.06-01
	• Statute of Limitations 201312035	4975.08-00
Section 4976	Taxes with Respect to Funded Welfare Benefit Plans 201424004 201442064 201442065 201451044	4976.00-00

	<ul style="list-style-type: none"> Disqualified Benefits 	4976.01-00
	201232022 201424004 201442064 201442065 201528038 201530022	
Section 4980	Tax on Reversion of Qualified Plan Assets to Employer	4980.00-00
	201424032 201430025 201532035	
	<ul style="list-style-type: none"> Exceptions 	4980.02-00
	201538022	
Section 4980A	Tax on Excess Distributions from Qualified Retirement Plans	4980A.00-00
	201221059	
Section 4980B	Failure to Satisfy Continuation Coverage Requirements of Group Health Plans (See Also 162.33-00 et. seq.)	4980B.00-00
	201212011	
Section 4982	Excise Tax on Undistributed Income of Regulated Investment Companies	4982.00-00
	201305004	
	<ul style="list-style-type: none"> Definitions and Special Rules 	4982.05-00
	201305004	
	<ul style="list-style-type: none"> <i>Capital Gain Net Income</i> 	4982.05-01
	201305004	
	<ul style="list-style-type: none"> Election to Use Taxable Year 	4982.06-00
	201202006 201412008	
Section 5000	Certain Group Health Plans	5000.00-00
	201447035	
Section 6001	Notice or Regulations Requiring Records, Statements, and Special Returns (Sufficient v. Insufficient Records) (See 7602.00-00)	6001.00-00
	<ul style="list-style-type: none"> Automatic Data Processing Systems 	6001.03-00
	201210028	
Section 6011	General Requirement of Return, Statement, or List	6011.00-00
	<ul style="list-style-type: none"> Employer Requirements 	6011.04-00
	201438021	
	<ul style="list-style-type: none"> Form of Return 	6011.06-00
	<ul style="list-style-type: none"> <i>Magnetic Media</i> 	6011.06-01
	201407013	
Section 6012	Persons Required to Make Returns of Income (Required v. Not Required)	6012.00-00
	201432022	
	<ul style="list-style-type: none"> Individuals 	6012.01-00
	201211015	
Section 6013	Joint Returns of Income Tax by Husband and Wife	6013.00-00
	201325013 201411017	
	<ul style="list-style-type: none"> Signatures on Return 	6013.01-00
	<ul style="list-style-type: none"> <i>Agent or Guardian</i> 	6013.01-01
	201211015	
	<ul style="list-style-type: none"> Marital Status 	6013.03-00
	<ul style="list-style-type: none"> <i>Nonresident Alien</i> 	6013.03-04
	201329016	
Section 6020	Returns Prepared for or Executed by Secretary	6020.00-00
	201238028	
Section 6033	Returns by Exempt Organizations (Section 501 Organizations)	6033.00-00
	201217025	

	• Exempt v. Non Exempt From Filing 201204016 201217025	6033.01-00
Section 6034A	Information to Beneficiaries of Estates and Trusts 201207006	6034A.00-00
Section 6039F	Notice of Large Gifts Received from Foreign Persons 201402010 201402010	6039F.00-00
Section 6041	Information at Source 201201001 201219013 201221002 201252005 201307005 201310043 201311006 201348006 201349013 201426002 201431002 201444001 201447025 201527018 201539025	6041.00-00
	• Payments Specifically Included 201533012	6041.05-00
	• Exceptions 201327002 201349013	6041.06-00
	• Bingo, Keno, and Slot Machine Winnings 201246028 201248022 201433015	6041.10-00
Section 6041A	Returns Regarding Payments of Remuneration for Services and Direct Sales	6041A.00-00
	• Exceptions 201349013	6041A.05-00
Section 6045	Returns of Brokers	6045.00-00
	• Real Estate Transactions 201313028	6045.03-00
	• <i>Persons Required to Report</i> 201514001	6045.03-06
	• Barter Exchanges 201514001	6045.05-00
	• Payments to Attorneys	6045.07-00
	• <i>Payments to Attorneys for Third Parties</i> 201533012	6045.07-01
Section 6048	Returns as to Certain Foreign Trusts 201208028 201402006 201402006	6048.00-00
Section 6049	Returns Regarding Payments of Interest 201221018 201310043 201426002	6049.00-00
Section 6050J	Returns Relating to Foreclosures and Abandonments of Security 201533012	6050J.00-00
Section 6050P	Returns Relating to Cancellation of Indebtedness by Certain Financial Entities 201217001 201240001 201301013 201532022	6050P.00-00
Section 6051	Receipts for Employees 201312030	6051.00-00
Section 6061	Signing of Returns and Other Documents 201210031 201214027 201302035 201316018	6061.00-00
Section 6062	Signing of Corporation Returns 201411024 201536025	6062.00-00
Section 6063	Signing of Partnership Returns 201425011	6063.00-00

Section 6081	Extension of Time for Filing Returns 201202005 201409005	6081.00-00
Section 6103	Confidentiality and Disclosure of Returns and Return Information 201237018 201239009 201310041 201312046 201411023	6103.00-00
	• General Rule 201218013 201443017 201443018	6103.01-00
	• Definitions 201319013 201515028	6103.02-00
	• Disclosure Pursuant to Taxpayer's Consent 201214024 201235012 201312037 201502011 201515027	6103.03-00
	• Disclosure to Persons Having Material Interest 201302033	6103.05-00
	• Disclosure to Departments of Treasury or Justice Employees for Tax Administration Purposes 201216036	6103.08-00
	• Disclosure for Tax Administration Purpose 201250020	6103.11-00
	• Disclosure for Certain Tax Administration Services 201219020	6103.14-00
Section 6109	Identifying Numbers	6109.00-00
	• Employer ID Numbers 201520011 201520011 201520011	6109.03-00
	• Requirement to Obtain 201409008	6109.04-00
Section 6110	Public Inspection of Written Determinations 201321020	6110.00-00
	• Limitation on Inspection 201443018 201443019	6110.02-00
Section 6166	Extension of Time to Pay Estate Tax 201226027 201304006 201343004 201403012 201403012	6166.00-00
	• Election - Time and Manner 201302037	6166.01-00
	• Acceleration of Payments 201403012 201403012	6166.02-00
	• Extension of Time For Payment of Estate Where Estate Consists Largely of Interest in Closely Held Business 201403012 201403012	6166.50-00
	• Acceleration of Estate Tax Payable in Installments 201403012 201403012	6166.52-00
Section 6201	Assessment Authority 201221014 201246036 201320019 201341034 201347021 201438025 201510043 201526008	6201.00-00
	• Administrative Procedures 201211018 201211022	6201.01-00
Section 6203	Method of Assessment 201310033	6203.00-00
Section 6204	Supplemental Assessments 201442055	6204.00-00

Section 6211	Definition of a Deficiency 201221021 201312039	6211.00-00
Section 6212	Notice of Deficiency	6212.00-00
	• Name and Address	6212.02-00
	• <i>Last Known Address</i> 201315025	6212.02-04
	• Recission of Notices of Deficiency 201246033	6212.06-00
	• Further Deficiency Notice Restricted 201223016	6212.07-00
Section 6213	Restrictions Applicable to Deficiencies; Petition to Tax Court	6213.00-00
	• Jurisdiction of Tax Court	6213.02-00
	• <i>Decedent and Estate</i> 201334040	6213.02-02
	• Proper v. Improper Person Filing Appeal	6213.03-00
	• <i>Fiduciaries</i> 201334040	6213.03-05
	• Exceptions to Restrictions	6213.07-00
	• <i>Amount Paid</i> 201236026	6213.07-03
	• Waiver of Restrictions 201312047 201334040	6213.08-00
Section 6221	Tax Treatment Determined At Partnership Level 201202023 201207008 201303010 201307007 201319027 201423021 201424022 201509036	6221.00-00
Section 6222	Partner's Return Must Be Consistent with Partnership Return or Secretary Notified of Inconsistency 201447031	6222.00-00
	• Notification 201526009	6222.01-00
	• Effect of Failure to Notify 201520007 201520007 201520007	6222.03-00
Section 6223	Notice to Partners of Proceedings 201212019 201213027 201218012 201219018 201247014 201328033	6223.00-00
	• Information for Secretary's Notices 201210030 201502012	6223.02-00
	• Mailing Notice 201402005 201402005	6223.03-00
	• Failure to Provide Notice 201236030	6223.04-00
	• <i>Proceedings Finished</i> 201236030	6223.04-01
Section 6224	Participation in Administrative Proceedings; Waivers; Agreements 201310036 201431030	6224.00-00
	• Partner May Waive Rights 201337016	6224.01-00

	<ul style="list-style-type: none"> • <i>Settlement Agreement</i> 201235014 201235018 201248017 201312040 201312042 	6224.01-01
	<ul style="list-style-type: none"> • <i>Settlement of Penalties</i> 201236029 201534011 	6224.01-02
	<ul style="list-style-type: none"> • <i>Tax Matters Partner May Bind Certain Other Partners</i> 201216035 201235016 201319025 201515033 	6224.01-05
	<ul style="list-style-type: none"> • Application of Consistent Settlement Rule 201319022 	6224.02-00
Section 6225	Assessments Made Only After Partnership Level Proceedings Are Completed 201419014	6225.00-00
Section 6227	Administrative Adjustments Requests 201303014 201311025 201413008 201418047 201513001 201526014	6227.00-00
	<ul style="list-style-type: none"> • Other Requests 201236028 201320018 201413007 201416008 201416008 	6227.05-00
Section 6228	Judicial Review Where Administrative Adjustment Request Is Not Allowed In Full	6228.00-00
	<ul style="list-style-type: none"> • Period for Filing Petition 201319028 	6228.02-00
	<ul style="list-style-type: none"> • Other Requests 201241006 	6228.05-00
Section 6229	Period of Limitations for Making Assessments 201213028 201219016 201239010 201302038 201315024 201402007 201402007 201402009 201402009 201418050 201420018 201439002 201503015 201509036	6229.00-00
	<ul style="list-style-type: none"> • Extension by Agreement 201211012 201236027 201241008 201312038 201312043 201319023 201319029 201324015 201402011 201402011 201402012 201402012 201438026 201526016 201531017 	6229.02-00
	<ul style="list-style-type: none"> • Special Rule in Cases of Fraud 	6229.03-00
	<ul style="list-style-type: none"> • <i>No Return Filed Equals No Limit</i> 201303011 	6229.03-02
	<ul style="list-style-type: none"> • Suspension of Statutory Period 201221016 	6229.04-00
Section 6230	Additional Administration Provisions 201215009 201502009 201510047	6230.00-00
	<ul style="list-style-type: none"> • Coordination with Deficiency Proceedings 201413011 201447037 	6230.01-00
	<ul style="list-style-type: none"> • Claims Arising Out of Erroneous Computations 201204011 	6230.03-00
	<ul style="list-style-type: none"> • <i>Time for Filing Claim</i> 201412017 	6230.03-01
Section 6231	Definitions and Special Rules 201211023	6231.00-00
	<ul style="list-style-type: none"> • Partnerships 201235015 201303012 	6231.01-00
	<ul style="list-style-type: none"> • <i>Exception for Small Partnerships</i> 201219022 201221019 201251017 201303011 201319014 201421020 201510046 201530019 	6231.01-01

	• Partner 201319026 201326016	6231.02-00
	• Partnership Item 201210034 201211013 201221017 201326017 201447031 201515032 201534010	6231.03-00
	• Affected Item 201206017 201210036 201324018 201447036 201515029	6231.05-00
	• Computational Adjustment 201210037	6231.06-00
	• Tax Matters Partner 201202024 201204013 201207005 201211017 201219017 201219019 201219023 201251013 201251014 201302034 201304008 201326018 201343023 201402014 201402014 201418051 201418052 201503014 201515030 201530018 201534009 201536021	6231.07-00
	• Husband and Wife 201319024	6231.12-00
	• Items Cease to Be Partnership Items in Certain Cases 201202025 201303013 201432019 201432021 201510044 201530021	6231.13-00
	• Regulations with Respect to Certain Special Enforcement Areas 201211017 201241007 201244019	6231.14-00
Section 6233	Extension to Entities Filing Partnership Returns, Etc. 201442056	6233.00-00
Section 6301	Collection Authority 201502010	6301.00-00
Section 6321	Lien for Taxes (Lien Right v. No Lien Right) 201216039 201306022 201439003	6321.00-00
	• Property Subject v. Not Subject to Lien (See 6301.12-00) 201423024	6321.01-00
	• <i>Trusts</i> 201324017	6321.01-51
	• Lien Priority v. No Lien Priority 201323019	6321.03-00
	• <i>State and Local Taxes and Liens</i> 201244016	6321.03-23
Section 6323	Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid) 201211023 201326015 201520012 201520012 201520012	6323.00-00
	• Filing Notice of Lien	6323.01-00
	• <i>Securities</i> 201311026	6323.01-05
	• Validity as Against Mortgages (See 6321.03-20)	6323.02-00
	• <i>Future Advances</i> 201526015	6323.02-02
Section 6324	Special Liens for Estate and Gift Tax 201418048	6324.00-00
	• Estate Tax Liens 201210032 201214031	6324.01-00
Section 6325	Release of Lien or Discharge of Property 201202018 201348014	6325.00-00

	• Certificate of Discharge 201214028	6325.03-00
	• Escrow Agreements	6325.28-00
	• <i>Discharge of Lien</i> 201235013	6325.28-01
Section 6331	Levy and Distraint 201240022 201248016 201248020 201302029 201310040 201316019 201520009 201520009 201350036 201411019 201447028 201520009 201521001 201521001 201521001 201521001 201521001	6331.00-00
	• Exempt Property (See 6334.00-00) 201248020	6331.11-00
	• Failure to Surrender Property (See 6332.00-00) 201248021	6331.12-00
	• Levy Procedure 201214030	6331.18-00
	• Banks 201404009	6331.31-00
	• Salary and Wages . . . 201302029	6331.33-00
Section 6332	Surrender of Property Subject to Levy (See 6331.12-00) 201509038	6332.00-00
	• Bank Deposit 201350036	6332.01-00
	• Enforcement of Levy 201509038	6332.05-00
Section 6333	Production of Books 201211016 201447029	6333.00-00
Section 6334	Property Exempt From Levy 201316019 201521001 201521001 201521001 201521001 201521001	6334.00-00
Section 6335	Sale of Seized Property 201350035 201535018	6335.00-00
	• Deed 201535018	6335.05-00
Section 6338	Certificate of Sale; Deed of Real Property 201531018	6338.00-00
Section 6342	Application of Proceeds of Levy 201411028 201411034	6342.00-00
	• Surplus Proceeds 201411028 201411034	6342.01-00
Section 6343	Authority to Release Levy 201350040 201526015 201534008	6343.00-00
Section 6401	Amounts Treated as Overpayments 201252015 201509033	6401.00-00
Section 6402	Authority to Make Credits or Refunds 201223019 201312044 201316020 201520010 201520010 201350039 201405013 201412014 201502014 201520010 201526007	6402.00-00

	• Credit of Overpayment Against Any Tax Liability 201214028 201307006 201350039	6402.01-00
	• Refund Subject to Off-Set 201204009	6402.02-00
	• Access to Refund	6402.03-00
	• <i>Assignment of Refund Check</i> 201211024	6402.03-01
	• <i>Refund to Certain Fiduciaries of Insolvent Members of Affiliated Groups</i> 201402008 201402008	6402.03-02
Section 6404	Abatements 201215006 201313029 201414020 201426026 201526008	6404.00-00
	• General Rule	6404.01-00
	• <i>Excessive</i> 201520010 201520010 201515026 201520010	6404.01-01
	• <i>After Limitation Period</i> 201302025	6404.01-02
	• Interest Assessments 201335013 201414020	6404.04-00
	• Abatement of Interest 201414020	6404.06-00
Section 6405	Reports of Refunds and Credits	6405.00-00
	• Tentative Adjustments 201235019	6405.03-00
Section 6411	Tentative Carryback and Refund Adjustments 201335013	6411.00-00
	• Contents of Applications 201244018	6411.04-00
	• Time for Filing Application 201244018	6411.05-00
Section 6427	Fuels Not Used for Taxable Purposes 201230022 201342010	6427.00-00
	• Nontaxable Uses 201421017	6427.01-00
	• Income Tax Credit in Lieu of Payment 201342010 201447034	6427.13-00
Section 6501	Limitations on Assessment and Collection (Barred v. Not Barred) 201207007 201221014 201235020 201240023 201319017 201319030 201335013 201348015 201411031 201429026 201447032	6501.00-00
	• Effects of Net Operating Loss Carrybacks 201335013	6501.01-00
	• Time Return Deemed Filed	6501.03-00
	• <i>Date Limitations Begin</i> 201238028	6501.03-03
	• Adequacy of Return to Start Limitations Running (Sufficient v Insufficient) 201438021	6501.04-00

	• <i>Information Returns</i> 201206014 201402013 201402013 201432020	6501.04-03
	• <i>Amended Returns</i> 201206014 201252015	6501.04-11
	• <i>S Corporation and Shareholder Returns</i> 201238026	6501.04-14
	• <i>Fraud--Exception to Period of Limitations (See Also 6653.03-00)</i> 201238026	6501.05-00
	• <i>Transferee Liability</i> 201319012	6501.05-06
	• <i>Intent v. No Intent to Defraud</i> 201238026	6501.05-07
	• <i>Return Not Filed--Exception to Period of Limitations</i> 201238028 201411021	6501.06-00
	• <i>Omission of Income (25% Rule)--Exception to Period of Limitations</i> 201247015 201333008	6501.07-00
	• <i>Waiver of Limitation (Waived v. Not Waived)</i> 201206016 201323020 201324016 201351018	6501.08-00
	• <i>Amended Returns as Waivers</i> 201206014	6501.08-05
	• <i>Necessity for Signature of Commissioner</i> 201235009	6501.08-07
	• <i>Filing of Waiver by Fiduciary</i> 201324016 201334040	6501.08-08
	• <i>Execution by Corporate Officer</i> 201411024 201522005	6501.08-09
	• <i>Proof and Procedure</i> 201334040	6501.08-21
	• <i>Organizations Treated as Corporations</i> 201335013	6501.12-00
Section 6502	Collection After Assessment (Timely v. Not Timely) 201313022	6502.00-00
Section 6503	Suspension of Running of Period of Limitation (Suspended v. Not Suspended) 201211019 201518015	6503.00-00
Section 6511	Limitations on Credit or Refund (Barred v. Not Barred) 201204008 201243014 201310037 201316015 201321022 201402003 201402003 201404011 201411029 201429026 201515019 201515024 201515025 201517005 201526011 201526013 201536020	6511.00-00
	• <i>Limitation of Amount</i> 201210029 201319011 201349014 201418049 201429023 201447033 201515024 201515025 201526011	6511.01-00
	• <i>No Return Filed</i> 201210029	6511.01-02
	• <i>Claim Filed Late</i> 201306017	6511.01-03
	• <i>Special Rules</i> 201515019	6511.03-00

	• <i>Bad Debts and Worthless Securities</i> 201515018	6511.03-01
	• <i>Carrybacks: Net Operating Loss and Capital Loss</i> 201202027 201204008 201215008 201316016 201515019 201517005	6511.03-02
	• <i>Foreign Tax Credit</i> 201204008 201330031 201330031 201517005	6511.03-03
	• <i>Life Insurance Carrybacks</i> 201349014	6511.03-05
	• Amended or Supplemental Claims 201216033	6511.05-00
	• Timeliness of Claim 201216033 201306017 201351019 201438023 201502014	6511.09-00
Section 6514	Credits or Refunds After Period of Limitation (Erroneous v. Not Erroneous) 201302030 201504014	6514.00-00
Section 6521	Mitigation of Effect of Limitation in Case of Related Taxes Under Different Chapters	6521.00-00
	• Self Employment Tax and Tax on Wages	6521.01-00
	• <i>Offsets</i> 201315023	6521.01-01
Section 6532	Periods of Limitation on Suits (Barred v. Not Barred) 201535016	6532.00-00
	• Erroneous Refund Recovery 201535016	6532.01-00
	• Suits by Taxpayer	6532.02-00
	• <i>Extension of Time</i> 201328032	6532.02-04
	• Suits By U.S. for Recovery of Erroneous Refunds 201304007	6532.03-00
Section 6601	Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed) 201249015 201426026 201447034 201518014	6601.00-00
	• Interest on Deficiencies 201405013	6601.01-00
	• <i>Carryback Eliminating Deficiencies</i> 201438024	6601.01-01
	• Request for Interest Netting 201534012	6601.10-00
	• Statute of Limitations on Collection of Interest 201319017	6601.12-00
Section 6611	Interest on Overpayments (Interest v. No Interest) 201330032 201330032	6611.00-00
Section 6621	Determination of Rate of Interest; Compounding of Interest 201225011	6621.00-00
	• Interest on Substantial Underpayment 201421019	6621.03-00

Section 6651	Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax) 201210033	6651.00-00
	• Voluntary Filing of Late Return 201238028	6651.07-00
	• Increase in Penalty for Fraudulent Failure to File 201238028	6651.22-00
Section 6652	Failure to File Certain Information Returns, Registration Statements, Etc. 201411033	6652.00-00
Section 6656	Failure to Make Deposit of Taxes (Penalty v. No Penalty) 201414017	6656.00-00
	• Reasonable Cause v. Willful Neglect 201414017	6656.01-00
Section 6662	Accuracy-related penalty 201207008 201213026 201504012 201504013	6662.00-00
Section 6664	Definitions and Special Rules	6664.00-00
	• Definition of Underpayment 201302036	6664.01-00
	• Reasonable Cause Exception 201202026	6664.03-00
Section 6665	Applicable Rules	6665.00-00
	• Procedure for Assessing Certain Additions to Tax 201226028	6665.02-00
Section 6671	Rules for Application of Assessable Penalties 201226028	6671.00-00
Section 6672	Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC 201312036 201323022	6672.00-00
Section 6676	Failure to Supply Identifying Numbers (Penalty v. No Penalty) 201520005 201520005 201520005 201538019	6676.00-00
Section 6677	Failure to File Information With Respect to Certain Foreign Trusts 201208028	6677.00-00
	• Requirement for Filing Return	6677.01-00
	• <i>Application of Section 6048</i> 201208028	6677.01-01
	• Reasonable Cause Exception 201208028	6677.03-00
Section 6694	Understatement of Taxpayer's Liability by Income Tax Return Preparer 201425012 201518017 201519029	6694.00-00
	• Negligence or Intentional Disregard 201514008	6694.01-00
	• Willful Understatement of Liability 201519029	6694.02-00
Section 6696	Rules Applicable With Respect to Sections 6694 and 6695 201514008	6696.00-00
Section 6700	Promoting Abusive Tax Shelters 201235017	6700.00-00

Section 6701	Penalties for Aiding and Abetting Understatement of Tax Liability 201211014 201235017 201518017 201519029 201531015	6701.00-00
Section 6702	Frivolous Income Tax Return 201348015 201502013	6702.00-00
	• What Constitutes 201513002	6702.01-00
Section 6703	Rules Applicable to Penalties Under Section 6700, 6701, and 6702 (See Also 6700, 6701, 6702) 201211014	6703.00-00
Section 6707	Failure to Furnish Information Regarding Tax Shelters (See Also 6111.00-00) 201531019	6707.00-00
	• Failure to Register Tax Shelter 201538018	6707.01-00
Section 6721	Failure to File Certain Information Returns (See Also 6652.00-00) 201234025 201246028 201248022 201315017 201438028 201503013	6721.00-00
	• Failure v. No Failure 201234025	6721.01-00
Section 6722	Failure to Furnish Certain Payee Statements 201315017 201503013	6722.00-00
Section 6901	Transferred Assets (See 9113.00-00) 201212020 201337015 201447038	6901.00-00
	• Method of Collection 201211018	6901.01-00
	• Liability 201212020	6901.02-00
	• Period of Limitations 201319012	6901.03-00
Section 6903	Notice of Fiduciary Relationship (See Also 3467) 201302027	6903.00-00
Section 7101	Form of Bonds 201231001	7101.00-00
Section 7121	Closing Agreements 201310036 201316017 201350038	7121.00-00
	• Finality 201240021	7121.02-00
Section 7122	Compromises 201302032 201421018	7122.00-00
Section 7402	Jurisdiction of District Courts 201313021 201313030	7402.00-00
Section 7425	Discharge of Liens	7425.00-00
	• Special Rules	7425.04-00
	• <i>Consent to Sale</i> 201202018	7425.04-02
Section 7426	Civil Actions by Persons Other Than Taxpayers 201235013	7426.00-00

Section 7428	Declaratory Judgments Relating to Status & Classification of Organizations Under Section 501(c)(3), etc. 201238032	7428.00-00
	• Revocation (Gladstone Issue) 201518020 201533022	7428.02-00
Section 7452	Representation of Parties 201506010 201509031	7452.00-00
Section 7453	Rules of Practice, Procedure, and Evidence 201210035 201351021	7453.00-00
	• Evidence and its Submission 201224030	7453.31-00
Section 7508	Time for Performing Certain Acts Postponed by Reason of Service in a Combat Zone 201535017	7508.00-00
Section 7512	Separate Accounting for Certain Collected Taxes, etc. 201536018	7512.00-00
Section 7513	Reproduction of Returns and Other Documents 201224030	7513.00-00
Section 7519	Required Payments for Entities Electing Not To Have Required Taxable Year	7519.00-00
	• Timely Payments 201302022	7519.02-00
Section 7520	Valuation Tables	7520.00-00
	• Election In the Case of Charitable Transfers 201518007	7520.01-00
Section 7602	Examination of Books and Witnesses 201329017 201330036 201330036 201510045	7602.00-00
	• Issuance	7602.07-00
	• <i>Contents of Summons</i> 201310030	7602.07-02
Section 7603	Service of Summons	7603.00-00
	• Method of Delivery 201310038	7603.01-00
Section 7605	Time and Place of Examination	7605.00-00
	• Restrictions on Examination of Taxpayer 201212017 201504015	7605.01-00
Section 7609	Special Procedures for Third-Party Summonses	7609.00-00
	• Notice to Person Identified 201310030	7609.02-00
Section 7651	Administration and Collection of Taxes in Possessions 201319016	7651.00-00

Section 7701

Definitions

7701.00-00

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• Associations v. Corporations

7701.01-00

201208020 201328003 201441014 201441015 201446019 201514003 201527039

• Partnerships v. Associations

7701.02-00

201221015 201312033 201338041 201441015

• Joint Ventures

7701.02-02

201305006 201323015

	<ul style="list-style-type: none"> • Association v. Trust 201230014 201240009 201241003 201516024 201523017 201527004 201532023 	7701.03-00
	<ul style="list-style-type: none"> • <i>Liquidating Trusts</i> 201208036 201230014 201230020 201240009 201241003 201244004 201341001 201417004 201420011 201516024 	7701.03-06
	<ul style="list-style-type: none"> • <i>Ordinary Trusts</i> 201245003 201538006 201538007 201538008 	7701.03-08
	<ul style="list-style-type: none"> • <i>Business Trusts</i> 201337012 	7701.03-09
	<ul style="list-style-type: none"> • <i>Investment Trusts</i> 201226019 	7701.03-10
	<ul style="list-style-type: none"> • <i>Fixed Investment Trusts</i> 201229003 	7701.03-11
	<ul style="list-style-type: none"> • Domestic, Foreign Persons 201509035 	7701.04-00
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	<ul style="list-style-type: none"> • Definition of Resident Alien 	7701.21-00
	<ul style="list-style-type: none"> • <i>Coordination with Income Tax Treaties</i> 201247013 	7701.21-20
	<ul style="list-style-type: none"> • Treatment of Certain Contracts For Services, etc. 	7701.22-00
	<ul style="list-style-type: none"> • <i>Factors: Lease vs. Service Contract</i> 201525007 201525007 201525007 201525007 	7701.22-01
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	<ul style="list-style-type: none"> • <i>Terminal Rental Adjustment Clause</i> 201304005 201337012 201404007 	7701.25-04
	<ul style="list-style-type: none"> • Taxable Mortgage Pools 201330008 201330008 201425001 201425010 	7701.26-00
	<ul style="list-style-type: none"> • Substituted Basis Property 	7701.29-00
	<ul style="list-style-type: none"> • <i>Clarification of FMV in the Case of Nonrecourse Indebtedness</i> 201507019 	7701.29-01
	<ul style="list-style-type: none"> • Foreign Estate or Trust 201245003 	7701.31-00
Section 7702	Life Insurance Contract Defined 201230009 201443015 201443015	7702.00-00
	<ul style="list-style-type: none"> • Definition 201230009 	7702.01-00
	<ul style="list-style-type: none"> • Cash Value Accumulation Test 201230009 	7702.02-00
Section 7702A	Modified Endowment Contracts 201443015 201443015	7702A.00-00
Section 7702B	Treatment of Qualified Long-Term Care Insurance	7702B.00-00
	<ul style="list-style-type: none"> • Definition 201213016 	7702B.02-00
Section 7703	Determination of Marital Status	7703.00-00

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

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- Section 42; Low-Income Housing Credit 9100.01-00
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- Section 59(e) 9100.02-00
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- *R and D Expenditures* 9100.02-03
 201422015
- *ITC Expenditures* 9100.02-04
 201505015 201510036
- *Development Expenditures* 9100.02-05
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- Section 146; Volume Cap 9100.03-00
 201528005
- Section 168; MACRS 9100.04-00
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• Section 266; Carrying Charges 201319008	9100.05-00
• Section 338(g); Election Under Section 1.338-1T(c)(1) 201206005 201206010 201214018 201246021 201317008 201338011 201412012 201438018 201503007 201510037 201534007	9100.06-00
• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 201429016 201435002 201437005 201530017	9100.07-00
• Section 442; Accounting Periods 201224024 201305009 201311019 201311020 201312026 201347017 201436044 201438007 201447021 201452004 201524001 201535005 201537013	9100.09-00
• Section 446 201224016 201224017 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201451010 201507007 201516026 201528031 201532007 201534006	9100.10-00
• <i>Accounting Methods</i> 201221001 201224005 201224016 201224017 201226005 201226007 201226009 201239004 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201351011 201409004 201423018 201426023 201451010 201507007 201516026 201528031 201532007	9100.10-01
• Section 472; LIFO Election 201208033 201232012 201232013 201233005 201317006 201333001 201342009 201405006 201448017	9100.11-00
• Section 663; Special Rules Applicable to Sections 661 and 662 201245008 201348008	9100.12-00
• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004 201311016 201314013 201337010 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201440003 201442003 201443011 201448002 201505003 201506001 201506002 201508003 201510024 201514002 201519023 201523007 201525008 201525008 201525008 201525008 201528027 201530004 201532001 201532014 201532019 201532020	9100.15-00
• Section 911; Citizens or Residents of the United States Living Abroad 201420015 201433009 201507016 201539018	9100.17-00
• Extension of Time For Filing Return 201442018	9100.19-00
• Section 1502; Election to File Consolidated Return 201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201507003 201514007 201524008 201527036 201533004	9100.20-00
• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 201431011	9100.21-00

- Other

9100.22-00

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- Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year

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9100.26-00

- Regulation Section 1.337(d); Loss on Stock of Subsidiary

9100.29-00

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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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Section 9102

Administrative Procedure Act

9102.00-00

	• Revenue Procedures 201351023	9102.01-00
Section 9103	Attorneys	9103.00-00
	• Practice 201329015 201330035 201330035	9103.02-00
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	• U.S. 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
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00) 201315022	9115.00-00
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
Section 9200	Tax Shelter (Use This Category Only When No Other Category Is Appropriate) 201347013	9200.00-00
Section 9999	Miscellaneous Issues 201213025 201310032 201319019 201333009 201421021 201432018 201504016	9999.00-00
	• 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

9999.98-00

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