

# Section 6110 Index

Written  
Determinations  
Requested After  
November 1, 1976

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

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

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

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

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	• 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
<b>Section 174</b>	<b>Research and Experimental Expenditures (Deductible v. Not Deductible)</b> 201324008	<b>174.00-00</b>
	• Election to Amortize 201236013	174.01-00
<b>Section 179</b>	<b>Election to Expense Certain Depreciable Business Assets</b> 201415009	<b>179.00-00</b>
	• Section 179 Property 201234024	179.01-00
<b>Section 197</b>	<b>Amortization of Goodwill &amp; Certain Other Intangibles</b> 201203004 201228011 201317003 201501011 201543014	<b>197.00-00</b>
	• Certain Elections for Intangible Property 201214014	197.01-00
<b>Section 215</b>	<b>Alimony, etc., Payments</b> 201206005 201246005	<b>215.00-00</b>
<b>Section 216</b>	<b>Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder</b> 201537015	<b>216.00-00</b>
<b>Section 263</b>	<b>Capital Expenditures (Deductible v. Not Deductible)</b> 201311021 201317003 201319009 201341029 201341031 201405014 201438005 201447004 201447015 201447016 201510039 201518012 201528034 201534005	<b>263.00-00</b>
	• 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
	• Acquisition of Property, Intangibles 201543014	263.13-00
	• 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
<b>Section 263A</b>	<b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b> 201504011	<b>263A.00-00</b>
	• 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
	• <i>Designated Property</i> 201302017	263A.08-01
	• Oil and Gas Activities 201211011	263A.13-00
<b>Section 264</b>	<b>Amounts Paid in Connection With Insurance (Deductible v. Not Deductible)</b> 201443015 201443015	<b>264.00-00</b>
	• Exceptions 201322035	264.03-00
<b>Section 267</b>	<b>Losses, Expenses, and Interest With Respect to Transactions Between Related Parties</b> 201252008 201330004 201330004	<b>267.00-00</b>
	• Losses: Deduction Disallowed 201343021	267.01-00
	• Expenses and Interest: In General	267.02-00
	• <i>Matching of Deduction and Payee Income</i> 201228035	267.02-01
	• <i>Payments to Foreign Persons</i> 201228035 201334037	267.02-03
	• Special Rules Applicable to Controlled Groups: In General	267.07-00
	• <i>Controlled Group Defined</i> 201405009	267.07-01
	• <i>Deferral of Loss from Sale or Exchange Between Members</i> 201203004 201323005 201334006 201419011	267.07-02
<b>Section 274</b>	<b>Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)</b> 201501010	<b>274.00-00</b>
	• Substantiation 201246031	274.08-00
	• Percentage Disallowance for Meals and Entertainment Deductions 201219021	274.14-00
<b>Section 275</b>	<b>Certain Taxes (Allowed v. Disallowed)</b>	<b>275.00-00</b>
	• Federal Income 201306018	275.01-00
<b>Section 280E</b>	<b>Expenditures In Connection With the Illegal Sale of Drugs</b> 201504011 201531016	<b>280E.00-00</b>

<b>Section 280G</b>	<b>Golden Parachute Payments</b>	<b>280G.00-00</b>
	• Definitions	280G.01-00
	• <i>Parachute Payment</i> 201519017	280G.01-01
<b>Section 301</b>	<b>Distributions of Property</b>	<b>301.00-00</b>
	201207002 201247004 201252008 201304002 201306012 201306013 201306014 201312028 201328025 201352007 201426019 201440006 201446013 201447019 201448016 201505035 201516047 201516050 201522001 201523017 201527004 201536016 201537020 201544015	
	• Liquidation v. Reorganization 201350001	301.04-00
	• Constructive Dividend 201350001	301.07-00
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b>	<b>302.00-00</b>
	201202010 201202020 201207002 201328025 201330017 201330018 201330017 201330018 201352007 201405005 201444007	
	• Disproportionate Redemption of stock 201202010 201202020 201236025	302.02-00
	• Complete Termination of Interest 201228012 201405005	302.03-00
<b>Section 304</b>	<b>Redemption Through Use of Related Corporations</b>	<b>304.00-00</b>
	• 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
<b>Section 305</b>	<b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b>	<b>305.00-00</b>
	201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016 201505035 201516047 201544015	
	• 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 201544015	305.03-00
	• Disproportionate Distributions 201213011 201404005 201446013 201537020	305.04-00
<b>Section 306</b>	<b>Dispositions of Certain Stock</b>	<b>306.00-00</b>
	201308001 201308001	
	• Section 306 Stock v. Not 306 Stock 201308001 201308001	306.01-00
<b>Section 311</b>	<b>Taxability of Corporation on Distribution</b>	<b>311.00-00</b>
	201352007 201405005 201421015 201511020 201511020	
	• With Respect to its Stock 201405005	311.01-00

<b>Section 312</b>	<b>Effect on Earnings and Profits (Decrease v. No Decrease)</b> 201330002 201330002	<b>312.00-00</b>
	• Allocation in Separations 201240017 201249012 201330002 201330002 201527003	312.09-00
<b>Section 317</b>	<b>Other Definitions</b>	<b>317.00-00</b>
	• Redemption of Stock v. Not a Redemption 201247010	317.02-00
<b>Section 331</b>	<b>Gain or Loss to Shareholders in Corporate Liquidations</b> 201211020 201252008 201330004 201330004 201334006 201511020 201511020	<b>331.00-00</b>
	• Year Liquidation Occurs 201228023	331.04-00
	• Form v. Substance 201252008	331.07-00
<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b> 201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201308002 201333007 201350001 201352007 201404002 201406005 201411002 201418039 201418046 201433007 201441010 201443017 201445008 201452016 201504007 201511001 201511001 201512001 201528006 201535007 201537018	<b>332.00-00</b>
	• Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001	332.01-00
	• Debts of Parent to Subsidiary 201213018	332.07-00
<b>Section 336</b>	<b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b> 201237017 201418025 201511020 201511020	<b>336.00-00</b>
	• Liquidation in a Reorganization	336.03-00
	• <i>Distribution of Property to a Related Person</i> 201418025	336.03-01
	• <i>Disqualified Property</i> 201418025	336.03-02
	• <i>Liquidation to which section 332 Applies</i> 201328003	336.03-05
	• Stock Sales and Distributions Treated as Asset Transfers 201546011	336.05-00
<b>Section 337</b>	<b>Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)</b> 201404004 201536004	<b>337.00-00</b>
	• Section 332 Liquidations 201404004	337.10-00
	• Conversion to Tax Exempt	337.14-00
	• <i>Transfer of Substantially All Assets to Tax Exempt</i> 201404004	337.14-01
	• Loss Disallowance 201310015	337.16-00
	• <i>Basis Reductions on Deconsolidation</i> 201521008 201521008 201521008 201521008 201521008	337.16-01





**Section 355****Distribution of Stock and Securities of a Controlled Corporation****355.00-00**

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

**• Spin-Off****355.01-00**

201202007 201203004 201211008 201213018 201215005 201216023 201216027  
201228002 201228030 201232014 201232033 201233016 201236014 201240017  
201244006 201244008 201246027 201249012 201251006 201305003 201306006  
201308002 201312017 201312020 201312022 201314001 201315009 201315016  
201325009 201328024 201329005 201330007 201330022 201308002 201330007  
201330022 201334009 201334032 201335001 201336012 201337007 201338040  
201340009 201341004 201341013 201341026 201347005 201348005 201349006  
201350007 201352007 201404002 201407005 201409002 201409003 201411002  
201412013 201415001 201416005 201418030 201418039 201418046 201419005  
201419010 201419012 201422004 201422012 201423006 201423010 201424005  
201424006 201424008 201424009 201424011 201424013 201426004 201426008  
201430002 201433007 201436033 201437006 201437013 201438009 201440014  
201441008 201441009 201441016 201443017 201445008 201503006 201504007  
201505007 201505013 201511001 201511001 201512001 201516014 201528006  
201535006 201535007 201537018 201538015 201542004

**• Split-Off****355.01-01**

201208017 201213001 201213002 201213005 201230007 201232033 201234009  
201238018 201240016 201245020 201246027 201252017 201306010 201308017  
201308018 201310023 201313016 201323017 201327003 201330002 201330007  
201308017 201308018 201330002 201330007 201337003 201350007 201352007  
201403002 201403002 201404002 201405003 201411002 201411012 201418019  
201422017 201426007 201435005 201512001

**• Split-Up****355.01-02**

201402002 201402002 201418018 201423012

**• Non Pro Rata Distributions, etc.****355.02-00**

201233016

**• Active Business****355.03-00**

201219003 201251006 201333003 201407005 201418039 201418046 201426007  
201429006 201436033 201531014 201535007 201542004

**• Five-Year Requirement****355.03-01**

201251006 201528016

**• Business Purpose****355.04-00**

201308017 201308018 201308017 201308018

**• Control****355.05-00**

201437013 201527003

**• Distribution of Control****355.05-01**

201437013

**• Distributions Within a Consolidated Group****355.09-00**

201305003 201352007 201445008

**• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled****355.10-00**

201249011 201250021 201324009 201505007

<b>Section 356</b>	<b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized)</b> 201424017	<b>356.00-00</b>
	• Securities as "Other Property" 201527003	356.02-00
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b>	<b>357.00-00</b>
	• Liabilities in Excess of Basis	357.02-00
	• <i>Exceptions</i> 201230008 201348006 201431002 201542004	357.02-02
<b>Section 358</b>	<b>Basis to Distributees</b>	<b>358.00-00</b>
	• Allocation of Basis 201411006 201437007	358.02-00
<b>Section 361</b>	<b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)</b> 201228033 201409003 201504007 201511001 201511001 201516014 201542004	<b>361.00-00</b>
	• Exchanges Not Solely in Kind 201423010 201440014	361.01-00
	• Distributions	361.02-00
	• <i>Certain Transfers to Creditors</i> 201228033 201409003 201511001 201511001 201537004	361.02-02
<b>Section 362</b>	<b>Basis to Corporations</b> 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028	<b>362.00-00</b>
	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201418013 201418041 201418042 201505028 201521011 201521011 201521011 201521011 201521011 201545013	362.01-00
<b>Section 367</b>	<b>Foreign Corporations</b> 201348011 201432002	<b>367.00-00</b>
	• Transfer to Foreign Corporations Subject to Section 367(a) 201321018	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018	367.03-00
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009	367.03-01
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018	367.03-13
	• Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a)	367.06-00
	• <i>Anti-Abuse Rule</i> 201530020	367.06-07
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018	367.30-00
	• Treatment of Distribution Described in Section 367(e) 201348011 201423006	367.40-00
	• <i>Liquidations Under Section 332</i> 201348011	367.40-02

<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b>	<b>368.00-00</b>
	201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201308001 201308017 201308018 201330022 201341026 201349006 201402002 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004 201512001	
	• 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	
	• Stock for Stock (Type "B")	368.02-00
	201249011 201250021 201324009	
	• <i>Liquidation Distribution</i>	368.02-02
	201418039 201418046	
	• Stock for Property (Type "C")	368.03-00
	201224006 201228030 201247009 201252014 201324003 201340016 201411002 201413003 201418039 201418046 201422004 201424007	
	• <i>Substantially All the Property</i>	368.03-01
	201247009	
	• 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	
	• Recapitalization (Type "E")	368.05-00
	201308001 201315009 201315020 201315021 201308001 201424010	
	• Change in Identity, etc. (Type "F")	368.06-00
	201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008 201511020 201511020	
	• Continuity of Interest Rule	368.08-00
	201214013 201224006 201247009	
	• <i>Related party Acquisitions</i>	368.08-03
	201214013	
	• <i>Business Enterprise Continuity</i>	368.08-06
	201247009 201314028 201413003	
	• <i>Historic Business Assets</i>	368.08-07
	201224006	

	• <i>Transfers to Controlled Corporations</i>	368.08-08
	201214013 201224006 201234009 201240016 201424007	
	• Plan of Reorganization	368.09-00
	201411002	
	• <i>Several Steps</i>	368.09-01
	201252014 201411002	
	• Liquidation v. Reorganization	368.12-00
	201505012	
	• Transactions Involving Two or More Investment Companies	368.13-00
	201247009	
	• Transfer by Corporation in Title 11 Case (Type "G")	368.14-00
	201208036 201230020 201523001	
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b>	<b>381.00-00</b>
	• Method of Accounting	381.04-00
	201237012 201343012	
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b>	<b>382.00-00</b>
	201208002 201215007 201228023 201229004 201251002 201306003 201308026	
	201308029 201309013 201314035 201322032 201326013 201328027 201308026	
	201308029 201335012 201345023 201350006 201403007 201403007 201412009	
	201432015 201443009 201443009	
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i>	382.02-05
	201418038 201545014	
	• Value of Old Loss Corporation	382.05-00
	201435003	
	• Ownership Change	382.07-00
	201350006	
	• <i>Segregation Rules</i>	382.07-05
	201350006 201451015	
	• Definitions and Special Rules	382.11-00
	201215007 201403007 201403007	
	• <i>5-Percent Shareholder</i>	382.11-09
	201215007 201403007 201403007	
	• Operating Rules	382.12-00
	201322032 201335012 201443009 201443009	
	• <i>Contributions to Capital</i>	382.12-01
	201350006	
	• <i>Title 11 or Similar Case</i>	382.12-08
	201306003 201322032 201328027 201435003	
	• <i>Election Out</i>	382.12-13
	201519004	
	• <i>Controlled Groups</i>	382.12-16
	201232016 201232017 201335012 201421011 201421012 201421013 201443009	
	201443009	
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b>	<b>385.00-00</b>
	• Debt v. Equity	385.01-00
	201230008 201323021	

	• New Financial Products 201209006 201226026	385.03-00
<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b> 201205022 201234036 201238031 201242019 201242020 201338028	<b>401.00-00</b>
	• 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
	• Required Distributions 201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024	401.06-00
	• <i>In General</i> 201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028	401.06-01
	• <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021	401.06-02
	• Commencement of Benefits Under Qualified Trusts 201221033	401.11-00
	• Cash or Deferred Arrangements 201417025 201527042 201532036	401.29-00
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b> 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 <b>201547008</b>	<b>402.00-00</b>
	• Exempt Trust 201417025	402.01-00
	• Foreign Situs Trust 201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046	402.03-00
	• Amounts Distributed or Made Available to Beneficiary 201431037 201527042	402.06-00
	• Unrealized Appreciation of Employer's Securities 201242019 201427024	402.07-00

	<ul style="list-style-type: none"> <li>• Rollover Contributions</li> </ul>	402.08-00
	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 201543022	
	<ul style="list-style-type: none"> <li>• Reorganization Payments</li> </ul>	402.08-03
	201535025	
	<ul style="list-style-type: none"> <li>• By a Surviving Spouse</li> </ul>	402.08-05
	201523019 201523020	
	<ul style="list-style-type: none"> <li>• Tax on Lump Sum Distributions</li> </ul>	402.09-00
	201241019	
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b>	<b>403.00-00</b>
	201230030	
	<ul style="list-style-type: none"> <li>• Non-Forfeitable Rights</li> </ul>	403.03-00
	201345036 201451062 201501026	
	<ul style="list-style-type: none"> <li>• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools</li> </ul>	403.04-00
	201538020	
	<ul style="list-style-type: none"> <li>• Rollover Amounts</li> </ul>	403.05-00
	201212023 201224043 201323040 201419021 201524027	
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	201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201511039	
<b>Section 404A</b>	<b>Deduction for Certain Foreign Deferred Compensation Plans</b>	<b>404A.00-00</b>
	201540015	
<b>Section 408</b>	<b>Individual Retirement Accounts</b>	<b>408.00-00</b>
	201208039 201405032 201405033 201405034 201423043 201431038 201439006 201451065	
	<ul style="list-style-type: none"> <li>• Exclusive Benefit of Individual or His Beneficiary</li> </ul>	408.01-00
	201225020	

• Rollover Contributions

408.03-00

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	• Distributions	408.06-00
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	• Prohibited Transactions	408.07-00
	201437023	
	• Tax Treatment of Accounts and Annuities	408.08-00
	201430021 <b>201547009</b>	
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	• Vesting of Employer Contributions	411.02-00
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<b>Section 412</b>	<b>Minimum Funding Standards</b>	<b>412.00-00</b>
	201205020 201208042 201221038 201221039 201238030 201330030 201330030 201427030 201428017 201437021 201511040 201511040 201511041 201511041 201525019 201525019 201525019 201525019	
	• Minimum Funding Waiver	412.06-00
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	• Church Plan	414.08-00
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	• Certain Employee Contributions	414.09-00
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<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans</b>	<b>415.00-00</b>
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	• Limitation for Defined Benefit Plans 201527042	415.01-00
	• <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
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	• Aggregation Rules 201225019	419.13-00
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	• Disposition 201519031	424.02-00
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<b>Section 444</b>	<b>Election of Taxable Year Other Than Required Year</b>	<b>444.00-00</b>
	• Termination of Election 201302022	444.04-00
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	• Clearly v. Not Clearly Reflecting Income 201504011 <b>201547004</b>	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
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	• Notional Principal Contracts 201411032	446.21-00
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b> 201203013 201321023	<b>451.00-00</b>
	• Tax Refunds 201231011	451.08-00
	• Constructive Receipt 201321023 201327002	451.14-00
	• <i>Payments to Third Person</i> 201321023	451.14-03
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<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b> 201405005 201440004 201451004 201503005 201524010 201524011 201524012 201524013 201530001 201540003	<b>453.00-00</b>
	• 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 201540003	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
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	• Interest on Deferred Tax Liability 201221021	453A.03-00
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	• 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
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	• Allocation of Costs to Contract (See Also 451 and 446)	460.03-00
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<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b> 201237012 201322023 201323006 201343012 201442048	<b>461.00-00</b>
	• Accrual Method 201246029	461.01-00
	• <i>Expenditure For Asset Having Long Useful Life</i> 201311021	461.01-06
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	• <i>Accrual Basis</i> 201223015 201311021	461.06-01
<b>Section 465</b>	<b>Deductions Limited to Amount at Risk</b>	<b>465.00-00</b>
	• Amounts Considered at Risk	465.01-00
	• <i>Amounts Protected Against Loss</i> 201308028 201308028	465.01-02
	• Activities to Which Section Applies 201501012	465.02-00
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	• Mining (See Also 613.03-06 et seq) 201311011	468.01-00
<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b>	<b>468A.00-00</b>
	• In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014 201432012 201450009 201450010 201451011 201451013 201510030	468A.01-00
	• Ruling Amount 201221011	468A.04-00
	• <i>Revised Schedules</i> 201244007 201245011 201246009 201246010 201246011 201250006 201250007 201331003 201331004 201334002 201334003 201334004 201334035 201336015 201347009 201347010 201515014 201521005 201521005 201521005 201521005 201521005 201540007 201541005 201541005 201542006 201545019 201546007 201546008 <b>201547001 201547002</b>	468A.04-02
	• Time When Payments Deemed Made 201450011	468A.07-00
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b> 201208036 201347019 201411027	<b>468B.00-00</b>
	• In General 201447005 201450019	468B.01-00
	• Taxation of Designated Settlement Funds 201347019 201411027	468B.02-00

	• Other Funds 201322026	468B.06-00
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	• <i>Closely Held C Corporation</i> 201411025	469.01-02
	• Passive Activity Defined 201341030	469.03-00
	• <i>Definition of Activity</i> 201221012 201341030 201411025	469.03-03
	• Rules Determining Income or Loss 201348013	469.05-00
	• Disposition of Entire Interest in Passive Activity 201415002 201428008	469.07-00
	• Material Participation Defined 201317010	469.08-00
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<b>Section 472</b>	<b>Last-In, First-Out Inventories</b>	<b>472.00-00</b>
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	• Treatment of Securities Marked to Market 201314042	475.01-00
	• Exceptions to Mark to Market Treatment	475.02-00
	• <i>Securities Held for Investment</i> 201423019	475.02-01
	• <i>Identification Requirements</i> 201432016	475.02-04
	• Character of Gain or Loss 201432016	475.04-00
	• Definitions 201238025 201529006	475.05-00
	• Securities Traders 201239004 201423019 201432016	475.08-00
<b>Section 481</b>	<b>Adjustments Required by Changes in Method of Accounting</b> 201350033 201403015 201403015 201426025 201436048 201503011 201521012 201521012 201521012 201521012 201521012 <b>201547004</b>	<b>481.00-00</b>

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	• <i>Involuntary</i>	481.02-02
	201231004 201442049	
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	• <i>Indefinite as to Time, Liability, or Amount (Contingent)</i>	483.02-01
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<b>Section 501</b>	<b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b>	<b>501.00-00</b>
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	• Instrumentalities of U.S.	501.01-00
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	• Title-Holding Company	501.02-00
	201309014	

<ul style="list-style-type: none"> <li>• Religious, Charitable, etc., Institutions and Community Chest</li> </ul>	501.03-00
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• <i>Civil Rights Groups</i> 201217021	501.03-07
• <i>Educational Organizations</i> 201252025 201303018 201304011 201305013 201323025 201327015 201345032 201405024 201415009 201417017 201417018 201424024 201426035 201433020 201435015 201440023 201445014 201503017 201509040 201510059 201516069 201527044	501.03-08
• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 201210041 201317012 201328035 201445015 201451037	501.03-11
• <i>Libraries, Museums, etc.</i> 201221024 201517011	501.03-13
• <i>Literary Organizations</i> 201433020	501.03-14
• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201215011 201322041 201335024 201438032	501.03-15
• <i>Prevention of Cruelty Groups</i> 201337017	501.03-18
• <i>Public Recreation Facilities and Athletic Organizations</i> 201204020 201340021 201343028	501.03-19
• <i>Religious Organizations</i> 201232034 201236033 201246041 201251018 201310045 201325017 201327018 201350047 201414024 201417017 201420020 201523022	501.03-20
• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201415003 201423030 201432037	501.03-22
• <i>Scientific Organizations</i> 201311030 201313032	501.03-24
• <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201340021 201415007 201451036 201505042	501.03-25
• <i>State Instrumentalities</i> 201411018	501.03-26
• <i>Organizational and Operational Tests</i> 201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 201330037 201331007 201334043 201340021 201341037 201349023 201351029 201407016 201407017 201410043 201410044 201411038 201411042 201412022 201414024 201414033 201417024 201423030 201424027 201428031 201430014 201433016 201441017 201446029 201510059 201511024 201517015 201525011 201525011 201525011 201525011 201525012 201525012 201525012 201525012 201526020 201526021 201526023 201541012 201543019	501.03-30
• <i>Cooperative Hospital Service Organizations</i> 201218016 201433018	501.03-32
• <i>Lessening the Burdens of Government</i> 201213029 201214034 201413012 201531022	501.03-33



<ul style="list-style-type: none"> <li>• Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</li> </ul>	501.04-00
201204018 201205014 201213032 201214035 201215014 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201224031 201224034 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016 201329022 201331006 201333017 201333018 201334045 201335017 201338053 201338055 201349018 201351024 201403019 201403019 201403020 201406019 201409013 201411039 201414028 201424028 201425013 201429031 201443021 201449002 201451033 201503020 201505043 201507025 201511025 201511025 201518018	
<ul style="list-style-type: none"> <li>• Local Associations of Employees</li> </ul>	501.04-01
201321033 201321035 201321036 201321038 201323027 201323032 201443020	
<ul style="list-style-type: none"> <li>• Prepaid Medical Care Association (See Also 0501.03-10)</li> </ul>	501.04-02
201406019 201451033	
<ul style="list-style-type: none"> <li>• Political Activities Organizations</li> </ul>	501.04-03
201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403019 201403020 201424028 201449002	
<ul style="list-style-type: none"> <li>• Community</li> </ul>	501.04-06
201338053	
<ul style="list-style-type: none"> <li>• Homeowners Association</li> </ul>	501.04-07
201204017 201224032 201224035 201234028 201325016	
<ul style="list-style-type: none"> <li>• Labor Organizations</li> </ul>	501.05-00
201217022 201311031	
<ul style="list-style-type: none"> <li>• Agriculture and Horticulture Organizations</li> </ul>	501.05-01
201205011 201205015 201233018 201327015 201508011	
<ul style="list-style-type: none"> <li>• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</li> </ul>	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 201540017	
<ul style="list-style-type: none"> <li>• Performance of Particular Services for Members</li> </ul>	501.06-01
201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201347022 201411040 201424023 201425014 201432026 201529010 201529010 201540017	
<ul style="list-style-type: none"> <li>• Conduct of Business for Profit</li> </ul>	501.06-02
201327015	
<ul style="list-style-type: none"> <li>• Professional Associations (See Also 0501.03-11)</li> </ul>	501.06-03
201217022 201347022	
<ul style="list-style-type: none"> <li>• Social Clubs</li> </ul>	501.07-00
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	
<ul style="list-style-type: none"> <li>• Profit v. Not for Profit</li> </ul>	501.07-01
201204018 201337018 201342014 201343024 201343025 201344010 201529011	

• <i>Distribution of Assets</i> 201204018 201213034 201213035 201515035	501.07-02
• <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030	501.07-03
• <i>Automobile Clubs</i> 201430019	501.07-04
• <i>Business with Nonmembers</i> 201204018 201219032 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017	501.07-05
• <i>Payment of Benefits to Members</i> 201219032 201306027	501.07-06
• <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i> 201425015	501.08-00
• <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
• <i>Permissible Benefits</i> 201451040	501.09-01
• <i>Geographic Locale</i> 201221030 201330039 201330039 201415008	501.09-02
• <i>Inurement</i> 201321040 201351026	501.09-03
• <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025	501.09-04
• <i>Domestic Fraternal Societies, Orders, and Associations</i> 201240026 201340022	501.10-00
• <i>Local Benevolent Life Insurance Associations, etc.</i> 201247019 201431031	501.12-00
• <i>Mutual Ditch or Irrigation Companies</i> 201246038	501.12-01
• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028	501.12-03
• <i>Cemetery Companies</i> 201409009 201428011 201428029	501.13-00
• <i>Credit Unions</i> 201416009 201447039	501.14-00
• <i>Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less</i> 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201525013 201525013 201525013	501.15-00
• <i>Organized to Finance Crop Operations</i> 201333014	501.16-00
• <i>Supplemental Unemployment Benefit Trusts</i> 201406018 201411041	501.17-00

<ul style="list-style-type: none"> <li>• Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042</li> </ul>	501.19-00
<ul style="list-style-type: none"> <li>• Religious and Apostolic Organizations 201310047</li> </ul>	501.26-00
<ul style="list-style-type: none"> <li>• Cooperative Hospital Service Organizations 201218016</li> </ul>	501.27-00
<ul style="list-style-type: none"> <li>• Control of Corporation 201224031 201224034 201247017 201428029 201433017</li> </ul>	501.30-00
<ul style="list-style-type: none"> <li>• <i>Closely Controlled Organizations</i> 201306026</li> </ul>	501.30-01
<ul style="list-style-type: none"> <li>• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047</li> </ul>	501.30-02
<ul style="list-style-type: none"> <li>• Proof of Exemption 201235023</li> </ul>	501.31-00
<ul style="list-style-type: none"> <li>• <i>Domestic Fraternal Societies</i> 201404012</li> </ul>	501.31-01
<ul style="list-style-type: none"> <li>• Income Inures v. does Not Inure to Private Individual 201202038 201202039 201203024 201203025 201204019 201204021 201205010 201205012 201209011 201209012 201209013 201210042 201211025 201211026 201213030 201213031 201215012 201215013 201217019 201218021 201219028 201219032 201226029 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234030 201241011 201242015 201244021 201247018 201250025 201250027 201250029 201252024 201252026 201302040 201302041 201303017 201303019 201303020 201305011 201305012 201305013 201307014 201308032 201310046 201310049 201311029 201311030 201311033 201313032 201314045 201314048 201314049 201315029 201323028 201323035 201326019 201330037 201330043 201308032 201330037 201330043 201337017 201350047 201403018 201403018 201410035 201411038 201411039 201417017 201419019 201424024 201428022 201428026 201428027 201433019 201433020 201443021 201443022 201451043 201451045 201502017 201504017 201511026 201511026 201514011 201515037 201519033 201519034 201519035 201529012 201533014 201545028 201545029</li> </ul>	501.32-00
<ul style="list-style-type: none"> <li>• <i>Distribution of Assets to Private Individuals</i> 201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021 201228040 201230024 201232035 201234029 201252024 201252026 201302040 201303019 201303020 201305011 201305012 201308032 201310046 201310049 201311033 201314048 201315029 201323028 201330043 201308032 201330043 201403018 201403018 201411039 201428026 201440021 201502017 201504017 201511026 201511026 201519035 201525012 201525012 201525012 201525012 201545029</li> </ul>	501.32-01

<ul style="list-style-type: none"> <li>• Private v. Public Interest Served</li> </ul>	501.33-00
201202038 201202039 201203024 201203025 201204019 201204020 201205010 201205011 201205012 201209011 201209012 201209013 201210042 201210043 201211025 201211026 201213031 201215012 201215013 201216040 201217019 201218021 201219028 201219029 201221023 201223020 201224031 201224034 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234029 201234030 201241011 201242015 201244021 201247017 201247018 201250025 201250027 201250028 201250029 201252024 201252025 201252026 201302040 201302041 201303017 201303019 201303020 201304011 201305011 201305012 201305013 201307014 201308032 201309019 201310046 201310048 201310049 201311028 201311029 201311030 201311033 201313032 201313033 201313034 201314045 201314046 201314047 201314048 201314049 201315029 201322053 201323028 201323035 201326019 201330043 201308032 201330043 201331007 201331008 201334043 201334044 201334045 201345032 201349023 201403017 201403017 201404013 201405024 201407019 201407020 201409012 201410035 201411039 201416010 201417017 201419015 201423031 201424024 201424027 201427018 201428023 201428028 201430014 201431032 201433019 201433020 201438030 201440021 201451043 201451045 201452018 201502017 201504017 201510058 201510059 201511026 201511026 201514011 201514013 201516066 201517019 201519033 201519035 201523021 201523022 201526021 201535019 201538025 201545029 201545030	
<ul style="list-style-type: none"> <li>• Trustees Serve Private Interest</li> </ul>	501.33-01
201226029 201228041 201236033 201315028 201350043 201414024 201451043 201451045	
<ul style="list-style-type: none"> <li>• "Exclusively" Test</li> </ul>	501.35-00
201221023 201228040 201237019 201303019 201303020 201306026 201322053 201334045 201340021 201345031 201345032 201405023 201407020 201414024 201415007 201431032 201433019 201452018 201505042 201511024 201511024 201523021 201529013 201538025 201540019 201545030	
<ul style="list-style-type: none"> <li>• Business Activities</li> </ul>	501.36-00
201234029 201250029 201310046 201314047 201329024 201330038 201330038 201334045 201404013 201405022 201405023 201407019 201428028 201431032 201433020 201510058 201514013 201525012 201525012 201525012 201525012 201545030	
<ul style="list-style-type: none"> <li>• Section 501(c)(3) Organizations</li> </ul>	501.36-01
201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201330037 201330038 201403017 201403017 201405023 201414024 201428022 201428023 201510058 201517008 201525011 201525011 201525011 201535019 201538025 201540016 201545031	
<ul style="list-style-type: none"> <li>• Publishing Activities, Radio, Television, etc.</li> </ul>	501.36-03
201204021 201252025 201433020 201526020	
<ul style="list-style-type: none"> <li>• Fund Raising (See also 0512.06-00)</li> </ul>	501.36-04
201323037 201407020 201416010	
<ul style="list-style-type: none"> <li>• Legislative and Political Propaganda Activities</li> </ul>	501.38-00
201415007 201505042	
<ul style="list-style-type: none"> <li>• "Action" Organizations</li> </ul>	501.38-01
201415007 201430014 201505042	
<ul style="list-style-type: none"> <li>• Electing Expenditure Test</li> </ul>	501.38-02
201239012 201415007	
<b>Section 502</b>	
<ul style="list-style-type: none"> <li>• Feeder Organizations (Exempt v. Not Exempt)</li> </ul>	502.00-00
201317011 201444043	

<b>Section 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt)</b> 201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008	<b>503.00-00</b>
	• Future Status of Organizations Denied Exemption 201209007 201209008 201520013 201520013	503.03-00
<b>Section 504</b>	<b>Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities</b>	<b>504.00-00</b>
	• Denial of Exemption 201205011 201205013 201217019 201446028 201510059	504.50-00
<b>Section 507</b>	<b>Termination of Private Foundation Status</b> 201216045 201243015 201321024 201418060 201435016 201513005 201514016	<b>507.00-00</b>
	• 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
<b>Section 508</b>	<b>Special Rules With Respect to Section 501 (c)(3) Organizations</b>	<b>508.00-00</b>
	• New Organizations 201446025	508.01-00
<b>Section 509</b>	<b>Private Foundation Defined</b>	<b>509.00-00</b>
	• 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

<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b>	<b>511.00-00</b>
	201206018 201219024 201251019 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027	
	• Organizations Subject to Tax 201406019	511.01-00
	• Section 501(c)(2) Corporations 201241018	511.02-00
<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b>	<b>512.00-00</b>
	201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036 201321024 201321025 201323029 201328035 201406020 201407022 201409009 201413012 201422027 201423027 201423030 201425016 201426029 201430017 201434025 201440022 201441019 201451044 201501014 201503018	
	• Exception, Additions, and Limitations on Unrelated Income 201206018 201425016 201430017 201503018	512.01-00
	• <i>Rents and Royalties</i> 201444043	512.01-01
	• <i>Rent v. Ordinary Business Profits</i> 201422027	512.01-02
	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06) 201329028 201333020 201413012	512.04-00
	• Advertising (See Also 0501.26-02) 201405029	512.05-00
	• Fund-Raising Activities (See Also 0501.26-06) 201330043 201330043	512.06-00
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027	512.09-03
	• Modifications 201409009 201435017 201441018 201503018	512.10-00
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b>	<b>513.00-00</b>
	201219024 201219031 201250025 201251019 201320023 201322054 201406020 201413012 201417018 201422027 201423027 201423030 201430018 201440023 201445015 201543017	
	• Sales and Service to Public 201205013 201221024 201428030	513.04-00
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b>	<b>514.00-00</b>
	201418061 201422027 201430017 201434024 201434026	
	• Definitions--Debt-Financed Property 201221024 201418061 201434024 201434026	514.06-00
	• Acquisition Indebtedness 201206018 201246040	514.07-00
<b>Section 521</b>	<b>Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt)</b>	<b>521.00-00</b>
	201333014 201511020 201511020	

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

	• Aggregating Non-Operating Mineral Interests 201405002	614.04-00
<b>Section 617</b>	<b>Deduction and Recapture of Certain Mining Exploration Expenditures</b>  • Recapture on Reaching Producing Stage 201350033	<b>617.00-00</b>  617.03-00
<b>Section 638</b>	<b>Continental Shelf Areas</b> 201311024	<b>638.00-00</b>
<b>Section 642</b>	<b>Special Rules for Credits and Deductions</b> 201216045 201343002 201345033 201345034  • Charitable Deduction 201202019 201225004 201343002  • <i>Pursuant to Governing Instrument</i> 201438014  • <i>Pooled Income Funds</i> 201450016	<b>642.00-00</b>  642.03-00  642.03-02  642.03-06
<b>Section 643</b>	<b>Definitions Applicable to Subparts A, B, C, and D</b> 201238004 201245007 201436043 201516008 201516020 201516028 201519012 201527032 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013  • Income Defined 201320009	<b>643.00-00</b>       643.02-00
<b>Section 661</b>	<b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b> 201223012 201238004 201436043	<b>661.00-00</b>
<b>Section 662</b>	<b>Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus</b> 201223012 201436043 201519012	<b>662.00-00</b>
<b>Section 663</b>	<b>Special Rules Applicable to Sections 661 and 662</b>  • 65-Day Rule 201245008	<b>663.00-00</b>  663.04-00
<b>Section 664</b>	<b>Charitable Remainder Trusts</b> 201249002 201332011 201332012 201340012 201420010 201426006 201442067  • Definitions 201340012  • <i>Charitable Remainder Annuity Trust</i> 201333006  • <i>Charitable Remainder Unitrust</i> 201340012  • Valuation 201325018 201325019 201325020 201325021	<b>664.00-00</b>  664.03-00  664.03-01  664.03-02  664.04-00





	• 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
<b>Section 708</b>	<b>Continuation of Partnership</b> 201315026	<b>708.00-00</b>
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201203011 201225005 201232003 201232027 201233014 201235008 201238017 201301004 201302004 201302005 201302006 201313002 201322016 201327009 201330012 201330012 201341003 201341009 201347014 201414006 201419009 201436039 201447007 201528020 201545015	
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201201006 201224013 201238017 201341003 201422006 201436006 201436007 201511014 201511014 201545003 201545015 201545015 201546001	
<ul style="list-style-type: none"> <li>• <i>Qualified Subchapter S Subsidiary</i></li> </ul>	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 201540005 201544022	

## Section 1362

<b>Election by Small Business Corporation</b>	<b>1362.00-00</b>
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 201544020	
<ul style="list-style-type: none"> <li>• <i>Eligible v. Ineligible</i></li> </ul>	1362.01-00
201205002 201206009 201217009 201226017 201227003 201233001 201233004 201234011 201238006 201238007 201252001 201301008 201301011 201310019 201311017 201314030 201322036 201328004 201338012 201346004 201348001 201418044 201418045 201425008 201443006 201443006 201443014 201443014 201451016 201451019 201515013 201516003 201516009 201519016 201528017 201537001	
<ul style="list-style-type: none"> <li>• <i>Shareholder Consent</i></li> </ul>	1362.01-01
201516009 201528017 201539019	
<ul style="list-style-type: none"> <li>• <i>Election After Termination</i></li> </ul>	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  
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 201221007 201223008 201224004 201224026 201225001 201226001 201226016  
 201226017 201227003 201227004 201228001 201228003 201228006 201228022  
 201228027 201228028 201230015 201230016 201233001 201233002 201233004  
 201233012 201234003 201234010 201234011 201234014 201234019 201234022  
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 201238007 201238008 201243002 201246001 201246019 201247007 201248013  
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 201311015 201311017 201314030 201314031 201314034 201314036 201314040  
 201314041 201315010 201320010 201321008 201321009 201321016 201322028  
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 201335011 201336003 201337002 201338006 201338008 201338012 201338015  
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 201346004 201349007 201351008 201403001 201403001 201403003 201403003  
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 201414012 201418036 201420001 201420003 201422020 201425008 201436004  
 201440018 201441011 201442010 201442038 201443006 201443006 201444014  
 201447009 201501006 201502004 201507021 201509026 201515021 201516027  
 201516053 201516054 201519007 201519009 201519013 201519025 201523006  
 201523010 201524019 201524023 201528019 201541007 201541007

• *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 201541003 201541003

• *S Termination Year*

1362.03-00

201507011

	<ul style="list-style-type: none"> <li>• Inadvertent Terminations</li> </ul>	1362.04-00
	201201005 201201006 201201009 201202002 201202003 201203002 201203007 201203008 201203011 201203012 201205002 201205006 201206009 201208013 201208023 201209005 201211002 201211004 201211005 201211006 201211007 201214001 201216025 201216032 201217006 201217008 201217009 201217010 201221006 201221008 201221009 201221010 201223007 201224007 201224013 201224014 201225003 201225005 201226013 201227003 201228009 201228010 201228018 201228024 201228025 201232004 201232007 201232009 201232026 201232027 201232029 201234002 201234007 201234008 201235008 201236003 201238007 201238008 201238014 201238015 201238017 201239001 201240012 201240014 201242009 201243009 201244002 201245001 201245002 201245014 201246002 201246008 201247008 201247012 201248001 201250013 201252001 201252007 201301003 201301011 201303009 201306009 201306015 201306016 201308008 201308009 201308022 201310008 201312016 201313002 201314006 201314012 201314014 201315003 201315012 201317004 201320006 201320008 201322006 201322016 201323012 201323013 201323014 201324011 201325003 201325006 201328004 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201329004 201330010 201330012 201308008 201308009 201308022 201330010 201330012 201333002 201334030 201334031 201338016 201338024 201340001 201341003 201341006 201341014 201341027 201343016 201345018 201345024 201346001 201347003 201347014 201348001 201348009 201350004 201350005 201351003 201351013 201351014 201351017 201404003 201405004 201405007 201407004 201409001 201412003 201414007 201414010 201414013 201416004 201418004 201418008 201418015 201418036 201418044 201418045 201420001 201420002 201420005 201420013 201421003 201421004 201421005 201422006 201423013 201424003 201424021 201425003 201426001 201426009 201426010 201426011 201426021 201427007 201427017 201429008 201430011 201432001 201432006 201434016 201434018 201436035 201436042 201437009 201438015 201440018 201441013 201442014 201442047 201444008 201444009 201444010 201444011 201444012 201445001 201445003 201445004 201448005 201450014 201451001 201451016 201451017 201451019 201452014 201501007 201503004 201505008 201505016 201505034 201506009 201508002 201511014 201511014 201511016 201511016 201515010 201515011 201515013 201516001 201516002 201516003 201516009 201516015 201516016 201516017 201516029 201519002 201519005 201519008 201519010 201519016 201519018 201523004 201523005 201523016 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 201541003 201541003 201542001 201544006 201544016 201545003 201545012 201545015 201546001 201546003 201546004	
<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b> 201327009 201333008 201429025	<b>1366.00-00</b>
<b>Section 1367</b>	<b>Adjustment to Basis of Stock of, and Indebtedness Owning, Shareholders</b> 201237017 201421015 201440013	<b>1367.00-00</b>
<b>Section 1368</b>	<b>Distributions</b> 201207002 201216027 201328025  <ul style="list-style-type: none"> <li>• Accumulated Adjustments Account</li> </ul> 201421015 201440013 201446021	<b>1368.00-00</b>   1368.01-00
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b> 201202014 201219003 201314008 201348007	<b>1374.00-00</b>

<b>Section 1381</b>	<b>Organizations to Which Part Applies</b> 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001	<b>1381.00-00</b>
	• Certain Other Cooperatives 201228014	1381.02-00
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b> 201208008 201216011 201219001 201234018 201250009 201413002	<b>1382.00-00</b>
	• Patronage Dividends 201228035	1382.02-00
	• Exceptions 201407003	1382.04-00
<b>Section 1388</b>	<b>Definitions; Special Rules</b> 201234018	<b>1388.00-00</b>
<b>Section 1402</b>	<b>Definitions</b> 201402004 201402004	<b>1402.00-00</b>
	• Net Earnings From Self-Employment	1402.01-00
	• <i>Limited Partners</i> 201436049	1402.01-03
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.05-00
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 201202001 201311006	<b>1441.00-00</b>
	• Who must Withhold	1441.01-00
	• <i>Liability of Withholding Agent</i> 201428007	1441.01-02
	• Income Subject to Withholding v. Not Subject to Withholding	1441.02-00
	• <i>Sale or Exchange of Capital Assets</i> 201343020	1441.02-03
	• Exemptions from Withholding	1441.03-00
	• <i>Effectively Connected Income</i> 201428007	1441.03-01
<b>Section 1461</b>	<b>Liability for Withheld Tax</b> 201503013	<b>1461.00-00</b>
<b>Section 1501</b>	<b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b> 201213012 201306007	<b>1501.00-00</b>
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201341018 201342004 201402001 201402001 201414009 201418033 201418043	<b>1502.00-00</b>
	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00
	• Intercompany Transactions 201208034 201243013 201312027 201336018 201339001 201402001 201402001 201411007 201507006 201524016 201528007 201540001	1502.13-00

• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022	1502.13-01	
• <i>Stock, Bonds, and Other Obligations of Members</i> 201208034	1502.14-00	R
• <i>Limitation on Built-in Losses</i> 201232011	1502.15-00	
• <i>Excess Losses</i> 201350007 201441010	1502.19-00	
• <i>Consolidated Net Operating Loss Deduction</i> 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 201544021	1502.21-00	
• <i>Investment Adjustment</i> 201213013 201214012 201339001 201411007 201430002	1502.32-00	
• <i>Earnings and Profits</i> 201411007	1502.33-00	
• <i>Accumulated Earnings Tax on Separate Basis</i> 201316008	1502.47-00	
• <i>Life and Non-Life</i> 201210015 201213012	1502.50-00	
• <i>Filing Requirements</i> 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 201541006 201541006 201542005	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	
• <i>Taxable Year of Members of Group</i> 201520001 201520001 201414015 201520001	1502.76-00	
• <i>Income Allocation</i> 201235003 201542007	1502.76-01	
• <i>Common Parent Agent for Subsidiaries</i> 201522005	1502.77-00	
• <i>Separate Return Years</i> 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
<b>Section 1504</b>	<b>Definitions</b> 201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007	<b>1504.00-00</b>
	• Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 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
<b>Section 1563</b>	<b>Definitions and Special Rules</b> 201405009	<b>1563.00-00</b>
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b> 201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013	<b>2001.00-00</b>
<b>Section 2010</b>	<b>Unified Credit Against Estate Tax</b> 201410013 201418009 201421002 201532002 201537010	<b>2010.00-00</b>
<b>Section 2032</b>	<b>Alternate Valuation</b> 201216013 201216037 201236002 201431017 201441001 201451025 201503003	<b>2032.00-00</b>
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b> 201224019 201230023 201418011	<b>2032A.00-00</b>



	• Power to Alter or Amend 201342001	2038.01-00
	• <i>Power to Change Beneficiaries or Their Shares</i> 201323007	2038.01-01
<b>Section 2040</b>	<b>Joint Interests (Included v. Not Included in Gross Estate)</b> 201216005	<b>2040.00-00</b>
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b> 201209003 201210008 201214022 201218003 201229005 201231007 201243001 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201429009 201436036 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011	<b>2041.00-00</b>
	• Post-1942 Powers 201427008 201427010 201427011 201427012 201427013 201427014 201427015	2041.02-00
	• General Power v. Not a General Power 201207001 201208003 201208004 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011	2041.03-00
	• Exercise of Powers 201425007	2041.05-00
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b> 201235006 201328030	<b>2042.00-00</b>
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i> 201327010	2042.07-09
<b>Section 2043</b>	<b>Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)</b> 201206005	<b>2043.00-00</b>
<b>Section 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b> 201528014 201536010	<b>2044.00-00</b>
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b> 201206005	<b>2053.00-00</b>
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses (Deductible v. Not Deductible)</b> 201216045 201236022 201316004 201450003	<b>2055.00-00</b>
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Reformations of Nonqualifying Interests</i> 201333006	2055.12-10
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)</b> 201243004 201338003 201431004 201431019 201447008 201528014	<b>2056.00-00</b>
	• Terminable Interests 201450002	2056.01-00
	• Qualified Terminable Interest Property 201303003 201410011 201426016 201447008 201528014 201536002 201536010	2056.07-00

	• <i>Effective Election</i> 201345006	2056.07-01
	• <i>Partial Election</i> 201447008	2056.07-02
	• <i>Qualifying Interest</i> 201410011	2056.07-03
	• Passed From Decedent v. Not Passed From Decedent 201410011 201416007	2056.13-00
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b> 201243012 201406003 201429012 201516055	<b>2056A.00-00</b>
<b>Section 2203</b>	<b>Definition of Executor</b> 201405016	<b>2203.00-00</b>
<b>Section 2207A</b>	<b>Right of Recovery in the Case of Certain Marital Deduction Property</b> 201243004 201303003 201426016 201536010	<b>2207A.00-00</b>
<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b> 201216010 201218003 201223012 201233008 201243001 201245007 201310002 201310003 201310004 201310005 201310006 201320009 201322025 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201412015 201417001 201417002 201418007 201419001 201422005 201426014 201430003 201430004 201430005 201430006 201430007 201432029 201435007 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201438010 201438011 201438012 201438013 201438016 201440008 201440009 201440010 201440011 201440012 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201451005 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201515002 201515003 201515004 201515005 201516008 201516020 201516022 201516023 201519012 201525001 201525001 201525001 201525001 201528024 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201543006	<b>2501.00-00</b>
	• Gift v. Not a Gift 201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201342001 201345004 201345026 201345027 201345028 201407008 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201521002 201521002 201521002 201521002 201521002 201521003 201521003 201521003 201521003 201521003 201521004 201521004 201521004 201521004 201521004 201527032 201544005	2501.01-00
	• Transfers of Intangible Property By Non-Resident Not Citizens 201250001	2501.03-00
<b>Section 2503</b>	<b>Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)</b> • Present v. Future Interests 201208026	<b>2503.00-00</b>  2503.03-00



	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i>	2522.02-03
	201249002	
<b>Section 2523</b>	<b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b>	<b>2523.00-00</b>
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i>	2523.06-01
	201233011	
<b>Section 2601</b>	<b>Tax On Generation Skipping Transfers</b>	<b>2601.00-00</b>
	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	
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	<ul style="list-style-type: none"> <li>• Definition of Excess Business Holdings</li> </ul>	4943.03-00
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	<ul style="list-style-type: none"> <li>Marital Status</li> </ul>	6013.03-00
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<b>Section 6041A</b>	<b>Returns Regarding Payments of Remuneration for Services and Direct Sales</b>	<b>6041A.00-00</b>
	• Exceptions 201349013	6041A.05-00
<b>Section 6045</b>	<b>Returns of Brokers</b>	<b>6045.00-00</b>
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	• Payments to Attorneys	6045.07-00
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<b>Section 6048</b>	<b>Returns as to Certain Foreign Trusts</b> 201208028 201402006 201402006	<b>6048.00-00</b>
<b>Section 6049</b>	<b>Returns Regarding Payments of Interest</b> 201221018 201310043 201426002	<b>6049.00-00</b>
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	• Compliance 201540013	6050I.01-00
<b>Section 6050J</b>	<b>Returns Relating to Foreclosures and Abandonments of Security</b> 201533012	<b>6050J.00-00</b>
<b>Section 6050P</b>	<b>Returns Relating to Cancellation of Indebtedness by Certain Financial Entities</b> 201217001 201240001 201301013 201532022 201540009 201543004	<b>6050P.00-00</b>
<b>Section 6051</b>	<b>Receipts for Employees</b> 201312030	<b>6051.00-00</b>
<b>Section 6061</b>	<b>Signing of Returns and Other Documents</b> 201210031 201214027 201302035 201316018	<b>6061.00-00</b>

<b>Section 6062</b>	<b>Signing of Corporation Returns</b> 201411024 201536025	<b>6062.00-00</b>
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	• Definitions 201319013 201515028	6103.02-00
	• Disclosure Pursuant to Taxpayer's Consent 201214024 201235012 201312037 201502011 201515027 201545023	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
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<b>Section 6109</b>	<b>Identifying Numbers</b>	<b>6109.00-00</b>
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<b>Section 6110</b>	<b>Public Inspection of Written Determinations</b> 201321020	<b>6110.00-00</b>
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<b>Section 6166</b>	<b>Extension of Time to Pay Estate Tax</b> 201226027 201304006 201343004 201403012 201403012	<b>6166.00-00</b>
	• Election - Time and Manner 201302037	6166.01-00
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<b>Section 6201</b>	<b>Assessment Authority</b> 201221014 201246036 201320019 201341034 201347021 201438025 201510043 201526008	<b>6201.00-00</b>
	• Administrative Procedures 201211018 201211022	6201.01-00



<b>Section 6203</b>	<b>Method of Assessment</b> 201310033	<b>6203.00-00</b>
<b>Section 6204</b>	<b>Supplemental Assessments</b> 201442055	<b>6204.00-00</b>
<b>Section 6211</b>	<b>Definition of a Deficiency</b> 201221021 201312039	<b>6211.00-00</b>
<b>Section 6212</b>	<b>Notice of Deficiency</b> <ul style="list-style-type: none"> <li>• Name and Address 6212.02-00</li> <li>• <i>Last Known Address</i> 201315025 6212.02-04</li> <li>• Necessity for Notice of Deficiency 201545016 6212.03-00</li> <li>• Recission of Notices of Deficiency 201246033 6212.06-00</li> <li>• Further Deficiency Notice Restricted 201223016 6212.07-00</li> </ul>	<b>6212.00-00</b>
<b>Section 6213</b>	<b>Restrictions Applicable to Deficiencies; Petition to Tax Court</b> <ul style="list-style-type: none"> <li>• Jurisdiction of Tax Court 6213.02-00</li> <li>• <i>Decedent and Estate</i> 201334040 6213.02-02</li> <li>• Proper v. Improper Person Filing Appeal 6213.03-00</li> <li>• <i>Fiduciaries</i> 201334040 6213.03-05</li> <li>• Exceptions to Restrictions 6213.07-00</li> <li>• <i>Amount Paid</i> 201236026 6213.07-03</li> <li>• Waiver of Restrictions 201312047 201334040 6213.08-00</li> </ul>	<b>6213.00-00</b>
<b>Section 6221</b>	<b>Tax Treatment Determined At Partnership Level</b> 201202023 201207008 201303010 201307007 201319027 201423021 201424022 201509036	<b>6221.00-00</b>
<b>Section 6222</b>	<b>Partner's Return Must Be Consistent with Partnership Return or Secretary Notified of Inconsistency</b> 201447031 <ul style="list-style-type: none"> <li>• Notification 201526009 6222.01-00</li> <li>• Effect of Failure to Notify 201520007 201520007 201520007 6222.03-00</li> </ul>	<b>6222.00-00</b>
<b>Section 6223</b>	<b>Notice to Partners of Proceedings</b> 201212019 201213027 201218012 201219018 201247014 201328033 <ul style="list-style-type: none"> <li>• Information for Secretary's Notices 201210030 201502012 6223.02-00</li> <li>• Mailing Notice 201402005 201402005 6223.03-00</li> <li>• Failure to Provide Notice 201236030 6223.04-00</li> </ul>	<b>6223.00-00</b>

	<ul style="list-style-type: none"> <li>• <i>Proceedings Finished</i> 201236030</li> </ul>	6223.04-01
<b>Section 6224</b>	<b>Participation in Administrative Proceedings; Waivers; Agreements</b> 201310036 201431030 <ul style="list-style-type: none"> <li>• Partner May Waive Rights 201337016</li> <li>• <i>Settlement Agreement</i> 201235014 201235018 201248017 201312040 201312042</li> <li>• <i>Settlement of Penalties</i> 201236029 201534011</li> <li>• <i>Tax Matters Partner May Bind Certain Other Partners</i> 201216035 201235016 201319025 201515033</li> <li>• Application of Consistent Settlement Rule 201319022</li> </ul>	<b>6224.00-00</b>  6224.01-00  6224.01-01  6224.01-02  6224.01-05  6224.02-00
<b>Section 6225</b>	<b>Assessments Made Only After Partnership Level Proceedings Are Completed</b> 201419014	<b>6225.00-00</b>
<b>Section 6227</b>	<b>Administrative Adjustments Requests</b> 201303014 201311025 201413008 201418047 201513001 201526014 <ul style="list-style-type: none"> <li>• Other Requests 201236028 201320018 201413007 201416008 201416008</li> </ul>	<b>6227.00-00</b>  6227.05-00
<b>Section 6228</b>	<b>Judicial Review Where Administrative Adjustment Request Is Not Allowed In Full</b> <ul style="list-style-type: none"> <li>• Period for Filing Petition 201319028</li> <li>• Other Requests 201241006</li> </ul>	<b>6228.00-00</b>  6228.02-00  6228.05-00
<b>Section 6229</b>	<b>Period of Limitations for Making Assessments</b> 201213028 201219016 201239010 201302038 201315024 201402007 201402007 201402009 201402009 201418050 201420018 201439002 201503015 201509036 <ul style="list-style-type: none"> <li>• Extension by Agreement 201211012 201236027 201241008 201312038 201312043 201319023 201319029  201324015 201402011 201402011 201402012 201402012 201438026 201526016  201531017</li> <li>• Special Rule in Cases of Fraud</li> <li>• <i>No Return Filed Equals No Limit</i> 201303011</li> <li>• Suspension of Statutory Period 201221016</li> </ul>	<b>6229.00-00</b>  6229.02-00  6229.03-00 6229.03-02 6229.04-00
<b>Section 6230</b>	<b>Additional Administration Provisions</b> 201215009 201502009 201510047 <ul style="list-style-type: none"> <li>• Coordination with Deficiency Proceedings 201413011 201447037</li> <li>• Claims Arising Out of Erroneous Computations 201204011</li> <li>• <i>Time for Filing Claim</i> 201412017</li> </ul>	<b>6230.00-00</b>  6230.01-00  6230.03-00  6230.03-01

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	201235015 201303012	
	• <i>Exception for Small Partnerships</i>	6231.01-01
	201219022 201221019 201251017 201303011 201319014 201421020 201510046 201530019	
	• Partner	6231.02-00
	201319026 201326016	
	• Partnership Item	6231.03-00
	201210034 201211013 201221017 201326017 201447031 201515032 201534010	
	• Affected Item	6231.05-00
	201206017 201210036 201324018 201447036 201515029	
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	201210037	
	• Tax Matters Partner	6231.07-00
	201202024 201204013 201207005 201211017 201219017 201219019 201219023 201251013 201251014 201302034 201304008 201326018 201343023 201402014 201402014 201418051 201418052 201503014 201515030 201530018 201534009 201536021 201543018	
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	201202025 201303013 201432019 201432021 201510044 201530021	
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	201211017 201241007 201244019	
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<b>Section 6321</b>	<b>Lien for Taxes (Lien Right v. No Lien Right)</b>	<b>6321.00-00</b>
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	• Property Subject v. Not Subject to Lien (See 6301.12-00)	6321.01-00
	201423024	
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	201211023 201326015 201520012 201520012 201520012	
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<b>Section 6324</b>	<b>Special Liens for Estate and Gift Tax</b> 201418048	<b>6324.00-00</b>
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<b>Section 6325</b>	<b>Release of Lien or Discharge of Property</b> 201202018 201348014	<b>6325.00-00</b>
	• Certificate of Discharge 201214028	6325.03-00
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	• <i>Discharge of Lien</i> 201235013	6325.28-01
<b>Section 6331</b>	<b>Levy and Distraint</b> 201240022 201248016 201248020 201302029 201310040 201316019 201520009 201520009 201350036 201411019 201447028 201520009 201521001 201521001 201521001 201521001 201521001 201545024	<b>6331.00-00</b>
	• Exempt Property (See 6334.00-00) 201248020	6331.11-00
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	• Levy Procedure 201214030	6331.18-00
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<b>Section 6332</b>	<b>Surrender of Property Subject to Levy (See 6331.12-00)</b> 201509038	<b>6332.00-00</b>
	• Bank Deposit 201350036	6332.01-00
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<b>Section 6333</b>	<b>Production of Books</b> 201211016 201447029	<b>6333.00-00</b>
<b>Section 6334</b>	<b>Property Exempt From Levy</b> 201316019 201521001 201521001 201521001 201521001 201521001 <b>201547005</b>	<b>6334.00-00</b>
<b>Section 6335</b>	<b>Sale of Seized Property</b> 201350035 201535018	<b>6335.00-00</b>
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	• Effects of Net Operating Loss Carrybacks 201335013	6501.01-00
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	• <i>Date Limitations Begin</i> 201238028	6501.03-03
	• Adequacy of Return to Start Limitations Running (Sufficient v Insufficient) 201438021 201545016	6501.04-00
	• <i>Information Returns</i> 201206014 201402013 201402013 201432020	6501.04-03
	• <i>Amended Returns</i> 201206014 201252015	6501.04-11
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	• Fraud--Exception to Period of Limitations (See Also 6653.03-00) 201238026	6501.05-00
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	• Return Not Filed--Exception to Period of Limitations 201238028 201411021	6501.06-00
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	• <i>Determination of Percentage of Omission</i> 201543015	6501.07-13
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<b>Section 6502</b>	<b>Collection After Assessment (Timely v. Not Timely)</b> 201313022	<b>6502.00-00</b>
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	<ul style="list-style-type: none"> <li>• Limitation of Amount 201210029 201319011 201349014 201418049 201429023 201447033 201515024 201515025 201526011</li> </ul>	6511.01-00
	<ul style="list-style-type: none"> <li>• <i>No Return Filed</i> 201210029</li> </ul>	6511.01-02
	<ul style="list-style-type: none"> <li>• <i>Claim Filed Late</i> 201306017</li> </ul>	6511.01-03
	<ul style="list-style-type: none"> <li>• Special Rules 201515019 201540010 201540011</li> </ul>	6511.03-00
	<ul style="list-style-type: none"> <li>• <i>Bad Debts and Worthless Securities</i> 201515018</li> </ul>	6511.03-01
	<ul style="list-style-type: none"> <li>• <i>Carrybacks: Net Operating Loss and Capital Loss</i> 201202027 201204008 201215008 201316016 201515019 201517005 201540010 201540011</li> </ul>	6511.03-02
	<ul style="list-style-type: none"> <li>• <i>Foreign Tax Credit</i> 201204008 201330031 201330031 201517005 201540010 201540011 201540012</li> </ul>	6511.03-03
	<ul style="list-style-type: none"> <li>• <i>Life Insurance Carrybacks</i> 201349014</li> </ul>	6511.03-05
	<ul style="list-style-type: none"> <li>• Amended or Supplemental Claims 201216033</li> </ul>	6511.05-00
	<ul style="list-style-type: none"> <li>• Timeliness of Claim 201216033 201306017 201351019 201438023 201502014 201545017</li> </ul>	6511.09-00
<b>Section 6514</b>	<b>Credits or Refunds After Period of Limitation (Erroneous v. Not Erroneous)</b> 201302030 201504014	<b>6514.00-00</b>
<b>Section 6521</b>	<b>Mitigation of Effect of Limitation in Case of Related Taxes Under Different Chapters</b>	<b>6521.00-00</b>
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	<ul style="list-style-type: none"> <li>• Suits by Taxpayer</li> </ul>	6532.02-00
	<ul style="list-style-type: none"> <li>• <i>Extension of Time</i> 201328032</li> </ul>	6532.02-04
	<ul style="list-style-type: none"> <li>• Suits By U.S. for Recovery of Erroneous Refunds 201304007</li> </ul>	6532.03-00
<b>Section 6601</b>	<b>Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed)</b> 201249015 201426026 201447034 201518014	<b>6601.00-00</b>
	<ul style="list-style-type: none"> <li>• Interest on Deficiencies 201405013</li> </ul>	6601.01-00
	<ul style="list-style-type: none"> <li>• <i>Carryback Eliminating Deficiencies</i> 201438024</li> </ul>	6601.01-01
	<ul style="list-style-type: none"> <li>• Request for Interest Netting 201534012</li> </ul>	6601.10-00

	• Statute of Limitations on Collection of Interest 201319017	6601.12-00
<b>Section 6611</b>	<b>Interest on Overpayments (Interest v. No Interest)</b> 201330032 201330032	<b>6611.00-00</b>
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<b>Section 6652</b>	<b>Failure to File Certain Information Returns, Registration Statements, Etc.</b> 201411033	<b>6652.00-00</b>
<b>Section 6656</b>	<b>Failure to Make Deposit of Taxes (Penalty v. No Penalty)</b> 201414017	<b>6656.00-00</b>
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<b>Section 6662</b>	<b>Accuracy-related penalty</b> 201207008 201213026 201504012 201504013	<b>6662.00-00</b>
<b>Section 6663</b>	<b>Fraud Penalty</b> 201543016 201545016	<b>6663.00-00</b>
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	• Reasonable Cause Exception 201202026	6664.03-00
<b>Section 6665</b>	<b>Applicable Rules</b>	<b>6665.00-00</b>
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<b>Section 6672</b>	<b>Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC</b> 201312036 201323022	<b>6672.00-00</b>
<b>Section 6676</b>	<b>Failure to Supply Identifying Numbers (Penalty v. No Penalty)</b> 201520005 201520005 201520005 201538019	<b>6676.00-00</b>
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<b>Section 6700</b>	<b>Promoting Abusive Tax Shelters</b> 201235017	<b>6700.00-00</b>
<b>Section 6701</b>	<b>Penalties for Aiding and Abetting Understatement of Tax Liability</b> 201211014 201235017 201518017 201519029 201531015	<b>6701.00-00</b>
<b>Section 6702</b>	<b>Frivolous Income Tax Return</b> 201348015 201502013	<b>6702.00-00</b>
	• What Constitutes 201513002	6702.01-00
<b>Section 6703</b>	<b>Rules Applicable to Penalties Under Section 6700, 6701, and 6702 (See Also 6700, 6701, 6702)</b> 201211014	<b>6703.00-00</b>
<b>Section 6707</b>	<b>Failure to Furnish Information Regarding Tax Shelters (See Also 6111.00-00)</b> 201531019	<b>6707.00-00</b>
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<b>Section 6722</b>	<b>Failure to Furnish Certain Payee Statements</b> 201315017 201503013	<b>6722.00-00</b>
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201310030

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201319016

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- *ITC Expenditures* 9100.02-04  
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Tax Year Even Though Not Paid Until Subsequent Year  
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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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<b>Section 9102</b>	<b>Administrative Procedure Act</b>	<b>9102.00-00</b>
	• Revenue Procedures 201351023	9102.01-00
<b>Section 9103</b>	<b>Attorneys</b>	<b>9103.00-00</b>
	• Practice 201329015 201330035 201330035	9103.02-00
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Royalties</i> 201519003	9114.01-12
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	9114.03-06
	• <i>China</i> 201438020	9114.03-07
	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>	<b>9115.00-00</b>
	201315022	
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
<b>Section 9200</b>	<b>Tax Shelter (Use This Category Only When No Other Category Is Appropriate)</b>	<b>9200.00-00</b>
	201347013	
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
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	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020	9999.92-00
	• <i>Freedom of Information Act</i> 201515028	9999.92-01
	• Substance v. Form Issues Not Contained in Present List 201311023 201501012	9999.97-00

• Not Able to Identify Under Present List

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