

Section 6110 Index

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

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

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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Section 280E	Expenditures In Connection With the Illegal Sale of Drugs 201504011 201531016	280E.00-00
Section 280G	Golden Parachute Payments <ul style="list-style-type: none"> Definitions <i>Parachute Payment</i> 201519017	280G.00-00 280G.01-00 280G.01-01
Section 301	Distributions of Property 201207002 201247004 201252008 201304002 201306012 201306013 201306014 201312028 201328025 201352007 201426019 201440006 201446013 201447019 201448016 201505035 201516047 201516050 201522001 201523017 201527004 201536016 201537020 201544015 <ul style="list-style-type: none"> Liquidation v. Reorganization Constructive Dividend 201350001 201350001	301.00-00 301.04-00 301.07-00
Section 302	Distributions in Redemption of Stock 201202010 201202020 201207002 201328025 201330017 201330018 201330017 201330018 201352007 201405005 201444007 <ul style="list-style-type: none"> Disproportionate Redemption of stock Complete Termination of Interest 201202010 201202020 201236025 201228012 201405005	302.00-00 302.02-00 302.03-00
Section 304	Redemption Through Use of Related Corporations <ul style="list-style-type: none"> Acquisition by Subsidiary <i>Distribution to which Section 301 Applies</i> Acquisition by Related Corporation (Other Than Subsidiary) <i>Section 304 v. Section 351</i> 201252008 201330004 201330004 201228034	304.00-00 304.01-00 304.01-03 304.02-00 304.02-01
Section 305	Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution) 201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016 201505035 201516047 201544015 <ul style="list-style-type: none"> Stock Dividends Distributions in Lieu of Money Disproportionate Distributions 201304002 201404005 201446013 201447019 201516047 201537020 201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015 201213011 201404005 201446013 201537020	305.00-00 305.01-00 305.03-00 305.04-00
Section 306	Dispositions of Certain Stock 201308001 201308001 <ul style="list-style-type: none"> Section 306 Stock v. Not 306 Stock 201308001 201308001	306.00-00 306.01-00
Section 311	Taxability of Corporation on Distribution 201352007 201405005 201421015 201511020 201511020	311.00-00

	• With Respect to its Stock 201405005	311.01-00
Section 312	Effect on Earnings and Profits (Decrease v. No Decrease) 201330002 201330002	312.00-00
	• Allocation in Separations 201240017 201249012 201330002 201330002 201527003	312.09-00
Section 317	Other Definitions	317.00-00
	• Redemption of Stock v. Not a Redemption 201247010	317.02-00
Section 331	Gain or Loss to Shareholders in Corporate Liquidations 201211020 201252008 201330004 201330004 201334006 201511020 201511020	331.00-00
	• Year Liquidation Occurs 201228023	331.04-00
	• Form v. Substance 201252008	331.07-00
Section 332	Complete Liquidation of Subsidiaries 201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201308002 201333007 201350001 201352007 201404002 201406005 201411002 201418039 201418046 201433007 201441010 201443017 201445008 201452016 201504007 201511001 201511001 201512001 201528006 201535007 201537018	332.00-00
	• 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
Section 336	Gain or Loss Recognized on Property Distributed in Complete Liquidation 201237017 201418025 201511020 201511020	336.00-00
	• 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
Section 337	Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates) 201404004 201536004	337.00-00
	• 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>	337.16-01
	201521008 201521008 201521008 201521008 201521008	
	• <i>Allowable Worthless Stock Loss</i>	337.16-02
	201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	
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	201211009 201213013 201214012 201351004 201412012 201429016 201435002	
	• Express Election	338.01-00
	201214018 201412012	
	• <i>Time in which Election must be made</i>	338.01-02
	201206010 201246021 201338011 201437005 201438018 201503007 201510037 201530017 201534007	
	• Qualified Stock Purchase	338.02-00
	201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004	
	• Consistency Rules	338.04-00
	201213013 201214012	
	• Purchase from Related Corporation	338.09-00
	201203004	
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election	338.80-00
	201203004	
Section 341	Collapsible Corporations	341.00-00
	201209025	
Section 351	Transfer to Corporation Controlled by Transferor	351.00-00
	201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019 201505012 201506008 201511015 201511015	
	• Control v. No Control by Transferor	351.01-00
	201224006 201242007 201306006 201326014 201333007 201506008	
	• Series of Transactions	351.02-00
	201212001 201506008 201531014	
	• "Property" Defined	351.05-00
	201506008	
	• Constructive Exchange	351.11-00
	201350001	
	• Section 351 v. Section 304 (See Also 0304.01-01)	351.12-00
	201228034	
	• Investment Company Exception	351.13-00
	201547003	
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	• Exchange v. Liquidation	354.01-00
	201423010	

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
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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

Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized) 201424017	356.00-00
	• Securities as "Other Property" 201527003	356.02-00
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	• Liabilities in Excess of Basis	357.02-00
	• <i>Exceptions</i> 201230008 201348006 201431002 201542004	357.02-02
Section 358	Basis to Distributees	358.00-00
	• Allocation of Basis 201411006 201437007	358.02-00
Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized) 201228033 201409003 201504007 201511001 201511001 201516014 201542004	361.00-00
	• 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
Section 362	Basis to Corporations 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028	362.00-00
	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201418013 201418041 201418042 201505028 201521011 201521011 201521011 201521011 201521011 201545013	362.01-00
Section 367	Foreign Corporations 201348011 201432002	367.00-00
	• 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

Section 368	Definitions Relating to Corporate Reorganizations	368.00-00
	201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201308001 201308017 201308018 201330022 201341026 201349006 201402002 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004 201512001	
	• 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	
Section 381	Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)	381.00-00
	• Method of Accounting	381.04-00
	201237012 201343012	
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes	382.00-00
	201208002 201215007 201228023 201229004 201251002 201306003 201308026	
	201308029 201309013 201314035 201322032 201326013 201328027 201308026	
	201308029 201335012 201345023 201350006 201403007 201403007 201412009	
	201432015 201443009 201443009	
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i>	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	
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	385.00-00
	• Debt v. Equity	385.01-00
	201230008 201323021	

	• New Financial Products 201209006 201226026	385.03-00
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan 201205022 201234036 201238031 201242019 201242020 201338028	401.00-00
	• 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
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation) 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 201547008	402.00-00
	• 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"> • Rollover Contributions 	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"> • Reorganization Payments 	402.08-03
	201535025	
	<ul style="list-style-type: none"> • By a Surviving Spouse 	402.08-05
	201523019 201523020	
	<ul style="list-style-type: none"> • Tax on Lump Sum Distributions 	402.09-00
	201241019	
Section 403	Taxation of Employee Annuities (Taxable v. Not Taxable)	403.00-00
	201230030	
	<ul style="list-style-type: none"> • Non-Forfeitable Rights 	403.03-00
	201345036 201451062 201501026	
	<ul style="list-style-type: none"> • Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 	403.04-00
	201538020	
	<ul style="list-style-type: none"> • Rollover Amounts 	403.05-00
	201212023 201224043 201323040 201419021 201524027	
Section 404	Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)	404.00-00
	201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201511039	
Section 404A	Deduction for Certain Foreign Deferred Compensation Plans	404A.00-00
	201540015	
Section 408	Individual Retirement Accounts	408.00-00
	201208039 201405032 201405033 201405034 201423043 201431038 201439006 201451065	
	<ul style="list-style-type: none"> • Exclusive Benefit of Individual or His Beneficiary 	408.01-00
	201225020	

• Rollover Contributions

408.03-00

201203034 201204024 201205021 201206023 201206025 201206026 201207013
 201208040 201208041 201209022 201209023 201210046 201211032 201211033
 201212021 201212022 201215016 201216049 201216050 201218025 201218026
 201218027 201218040 201219035 201219039 201221035 201221036 201221037
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<ul style="list-style-type: none"> • Fraternal Beneficiary Societies (See Also 0501.03-09) 201425015 	501.08-00
<ul style="list-style-type: none"> • Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036 201532037 	501.09-00
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<ul style="list-style-type: none"> • Cemetery Companies 201409009 201428011 201428029 	501.13-00
<ul style="list-style-type: none"> • Credit Unions 201416009 201447039 	501.14-00
<ul style="list-style-type: none"> • Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201525013 201525013 201525013 	501.15-00
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<ul style="list-style-type: none"> • Supplemental Unemployment Benefit Trusts 201406018 201411041 	501.17-00

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<ul style="list-style-type: none"> • <i>Closely Controlled Organizations</i> 201306026 	501.30-01
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<ul style="list-style-type: none"> • Proof of Exemption 201235023 	501.31-00
<ul style="list-style-type: none"> • <i>Domestic Fraternal Societies</i> 201404012 	501.31-01
<ul style="list-style-type: none"> • 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 201548021 201548025 	501.32-00
<ul style="list-style-type: none"> • <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 201545029 201548025 	501.32-01

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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 201548021 201548025	
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201226029 201228041 201236033 201315028 201350043 201414024 201451043 201451045	
<ul style="list-style-type: none"> • "Exclusively" Test 	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	
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<ul style="list-style-type: none"> • Section 501(c)(3) Organizations 	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 201525011 201535019 201538025 201540016 201545031	
<ul style="list-style-type: none"> • Publishing Activities, Radio, Television, etc. 	501.36-03
201204021 201252025 201433020 201526020	
<ul style="list-style-type: none"> • Fund Raising (See also 0512.06-00) 	501.36-04
201323037 201407020 201416010	
<ul style="list-style-type: none"> • Legislative and Political Propaganda Activities 	501.38-00
201415007 201505042	
<ul style="list-style-type: none"> • "Action" Organizations 	501.38-01
201415007 201430014 201505042	
<ul style="list-style-type: none"> • Electing Expenditure Test 	501.38-02
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	• <i>Special Rules</i> 201345033 201345034	507.01-01
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	• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026	507.06-00
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	201206018 201219024 201251019 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027	
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	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	
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	201418061 201422027 201430017 201434024 201434026	
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	201333014 201511020 201511020	

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	201244004 201245006 201310002 201310003 201310004 201310005 201310006 201343021 201349001 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201440008 201440009 201440010 201440011 201440012 201507008 201532023	
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	201226019 201326011 201430003 201430004 201430005 201430006 201430007 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201523017 201527004	
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	201517006 201537002 201537003	
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	• Timeliness of Election 201201007 201201014 201251004 201314013 201341002 201410014 201410019 201410020 201410021 201410022 201410023 201410025 201410026 201426012 201440003 201442003 201443011 201444016 201444017 201448002 201505017 201505018 201505019 201505020 201505021 201505022 201505023 201505024 201505025 201505026 201505027 201508003 201510024 201514002 201519023 201525008 201525008 201525008 201525008 201532014 201543002	754.02-00
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	• Income Requirements 201225008 201225009 201246013 201407011 201418022 201428002 201433005 201518010 201522002 201524017 201527012 201527013 201546006	856.01-00
	• Investment Requirements 201236006 201315007 201406009 201428002 201450017 201503010 201515009 201518010 201521006 201521006 201521006 201521006 201521006 201524017	856.02-00
	• Other Requirements 201225008 201225009 201530014	856.03-00
	• Rents From Real Property 201206001 201225008 201225009 201250003 201250008 201301007 201320001 201320002 201334033 201341015 201450017	856.04-00
	• Treatment of Wholly Owned Subsidiaries 201210021 201214002 201232011 201311009 201345021 201424016 201426017 201432011 201433001 201452013 201511019 201511019 201516018 201521015 201521015 201521015 201521015 201521015 201527016 201530005 201532006 201533005 201533006 201539007 201539008	856.07-00

Section 857	Taxation of Real Estate Investment Trusts and Their Beneficiaries 201315004 201340004 201346005	857.00-00
Section 858	Dividends Paid by Real Estate Investment Trust After Close of Taxable Year 201244009	858.00-00
Section 860	Deduction for Deficiency Dividends • Adjustments 201239006	860.00-00 860.03-00
Section 860C	Taxation of Residual Interest • Taxable Income or Net Loss 201306021	860C.00-00 860C.02-00
Section 860F	Other Rules • Treatment of Transfers to the REMIC 201517007	860F.00-00 860F.04-00
Section 861	Income From Sources Within the U.S. • Interest 201205007 201447030 • Compensation for Labor or Services 201438027 • Allocation and Apportionment of Deductions (In General) 201446018 • <i>Net Operating Losses</i> 201228013 • Allocation and Apportionment of Interest Expense (In General) 201320017 201335008 201423001 201505036 • <i>Apportionment Rules -- Corporations</i> 201423001 • <i>Asset Method of Apportionment</i> 201210019 201210020 201223001 201320017 201335008 201505036 • <i>Fair Market Value Method</i> 201320017 201335008 201423001 201505036 • Characterization Rules and Adjustments for Certain Assets (In General) 201336018 • <i>Miscellaneous</i> 201336018	861.00-00 861.02-00 861.04-00 861.08-00 861.08-12 861.09-00 861.09-05 861.09-06 861.09-07 861.12-00 861.12-04
Section 863	Items Not Specified in Sections 861 or 862 • Partly From Sources Within and Partly From Sources Without U.S. • <i>Transportation</i> 201311024	863.00-00 863.02-00 863.02-04
Section 864	Definitions • U.S. Trade or Business 201501013 • <i>Trade or Business Conducted Through Partnership</i> 201501013 • <i>Trading in Securities</i> 201501013	864.00-00 864.01-00 864.01-02 864.01-04

	• Effectively Connected Income 201325012	864.02-00
	• <i>U.S. Source Interest, Dividends, etc.</i> 201325012	864.02-01
	• Rules for Allocating Interest, etc. (See Also 861.08 through 861.14) 201210019 201210020 201341017	864.04-00
Section 871	Tax on Nonresident Alien Individuals 201539028	871.00-00
	• Tax on Nonresident Aliens	871.02-00
	• <i>Exemption from Tax on Certain Interest and Dividends</i> 201223006	871.02-13
	• Repeal of Tax on Interest of Non-resident Alien Individuals Received From Certain Portfolio Debt Investments	871.04-00
	• <i>Statement That Beneficial Owner Is Not a U.S. Person</i> 201434021	871.04-04
Section 882	Tax on Income of Foreign Corporations Connected with United States Business	882.00-00
	• Return Required 201515029	882.03-00
Section 884	Branch Tax	884.00-00
	• Rules for Termination, Liquidation, Reorganization or Incorporation 201443003 201443003 201543007	884.08-00
	• <i>Complete Termination of a U. S. Business</i> 201405012 201543007	884.08-10
	• <i>Reorganization of a Foreign Corporation</i> 201443003 201443003	884.08-30
Section 887	Imposition of Tax On Gross Transportation Income Of Nonresident Aliens and Foreign Corporations 201212012	887.00-00
Section 894	Income Affected by Treaty	894.00-00
	• Teachers, Students, and Trainees 201251015	894.10-00
	• Pensions 201412016	894.11-00
Section 897	Disposition of Investment in United States Real Property 201321007	897.00-00
	• Distributions of U.S. Real Property Interest By Foreign Corporation 201321007	897.05-00
Section 901	Taxes of Foreign Countries and of Possessions of U.S. 201423022	901.00-00
	• Amount Allowed 201349015	901.02-00
	• Denial of Credit with Respect to Certain Abusive Transactions 201312045	901.11-00
Section 902	Deemed Paid Credit Where Domestic Corporation Owns 10 Percent or More of Voting Stock of Foreign Corporation (See Also 960.00-00 et. seq.)	902.00-00
	• Computation of Credit	902.01-00

	<ul style="list-style-type: none"> • <i>Post-1986 Undistributed Earnings</i> 201441015 201444039 	902.01-01
	<ul style="list-style-type: none"> • <i>Post-1986 Foreign Income Taxes</i> 201441015 201444039 	902.01-02
Section 904	Limitation on Credit	904.00-00
	<ul style="list-style-type: none"> • Carryback and Carryover 201438027 	904.02-00
	<ul style="list-style-type: none"> • Recapture of Overall Foreign Loss 201240017 201249012 	904.05-00
	<ul style="list-style-type: none"> • <i>Overall Foreign Loss Accounts</i> 201452002 	904.05-04
Section 905	Applicable Rules	905.00-00
	201429026	
	<ul style="list-style-type: none"> • Adjustments on Payment of Accrued Taxes 	905.03-00
	<ul style="list-style-type: none"> • <i>Pooling Adjustments</i> 201441015 201444039 	905.03-02
	<ul style="list-style-type: none"> • <i>Redetermination of U.S. Liability</i> 201444039 	905.03-03
Section 911	Citizens or Residents of the United States Living Abroad	911.00-00
	201313023 201538016	
	<ul style="list-style-type: none"> • Election 201507013 201507016 201539018 	911.11-00
	<ul style="list-style-type: none"> • <i>Timely filed returns</i> 201507013 201507016 201539018 	911.11-01
	<ul style="list-style-type: none"> • <i>Reelection</i> 201231006 201308023 201308023 201344007 201347016 201429015 201433002 201444023 201504002 201509027 201511017 201511017 201517004 201538016 	911.11-03
Section 932	Coordination of United States and Virgin Islands Income Taxes	932.00-00
	<ul style="list-style-type: none"> • Bona Fide Residents of the Virgin Islands 201503012 	932.02-00
Section 951	Amounts Included in Gross Income of U.S. Shareholders (Included v. Not Included)	951.00-00
	201436047	
Section 952	Subpart F Income Defined	952.00-00
	201240019	
Section 953	Insurance Income	953.00-00
	201407010 201503009 201504006 201504008	
	<ul style="list-style-type: none"> • Election by Foreign Insurance Company to be Treated as Domestic Corporation 201303005 201351010 201451012 201537009 201539006 	953.06-00
Section 954	Foreign Base Company Income	954.00-00
	201235007	
	<ul style="list-style-type: none"> • Foreign Personal Holding Company Income 201201016 201228020 201407010 201503009 201504006 201504008 	954.02-00
	<ul style="list-style-type: none"> • <i>Sale or Exchange of Property</i> 201201016 	954.02-05

	• <i>Commodities Transactions</i> 201330006 201330006	954.02-06
	• <i>Nonfunctional Currency Transactions</i> 201226011 201241002	954.02-07
	• Foreign Base Company Sales Income 201206003 201325005 201332007 201340010 201532033	954.03-00
Section 956	Investment of Earnings in U.S. Property 201420017 201436047 201446020 201521006 201521006 201521006	956.00-00
	• U.S. Property Defined 201516064	956.03-00
	• Pledges and Guarantees 201203010 201436047	956.05-00
Section 982	Admissibility of Documentation Maintained in Foreign Countries 201333013	982.00-00
Section 987	Branch Transactions	987.00-00
	• Remittances (Definition) 201321007	987.03-00
Section 992	Requirements of a Domestic International Sales Corporation 201433003	992.00-00
	• Definition of DISC	992.01-00
	• <i>Capitalization</i> 201444018	992.01-03
	• Election 201216006 201221003 201224025 201237006 201242001 201304001 201305002 201310018 201327001 201327004 201327005 201335002 201336013 201341023 201343011 201343015 201346003 201347006 201347018 201349003 201351012 201351015 201404008 201411008 201418040 201421010 201429020 201433004 201434002 201436002 201436041 201440019 201441012 201444018 201451026 201502005 201506006 201516013 201516052 201519020 201521010 201521010 201521010 201521010 201521010 201527037 201528002 201532005 201533003 201535001 201535014 201536001 201536008 201540002 201543009 201544010 201544011 201548014	992.02-00
Section 1001	Determination of Amount of and Recognition of Gain or Loss 201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012 201238004 201243004 201243006 201245007 201308016 201319018 201320009 201326014 201308016 201334006 201342001 201418007 201418017 201418031 201418032 201419001 201419011 201436043 201443004 201443004 201516008 201516020 201516022 201516023 201525001 201525001 201525001 201525001 201527032 201528024 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201536010	1001.00-00
	• Amount Realized 201221004 201525010 201525010 201525010 201525010	1001.02-00
	• <i>Property Differing Materially</i> 201443004 201443004 201516022 201516023	1001.02-07
Section 1011	Adjusted Basis for Determining Gain or Loss 201418007	1011.00-00
Section 1014	Basis of Property Acquired From a Decedent 201245006 201544002	1014.00-00

	• Qualified Covered Call Options 201317009	1092.07-00
	• Definitions and Special Rules 201241005	1092.08-00
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Section 1221	Capital Asset v. Not a Capital Asset 201203003 201208038 201209014	1221.00-00
Section 1223	Holding Period of Capital Assets 201204001 201204002 201204003 201204004 201204005 201216010 201418007 201436043 201443004 201516022 201516023 201525001 201525001 201525001 201525001	1223.00-00
Section 1234	Option to Buy or Sell 201547004	1234.00-00
	• Gain or Loss of Purchaser 201214021	1234.01-00
	• Sale v. Option 201547004	1234.03-00
Section 1248	Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations 201423006 201426008	1248.00-00
Section 1250	Gain From Dispositions of Certain Depreciable Realty	1250.00-00
	• Section 1250 Property 201243003	1250.01-00
	• Exceptions and Limitations	1250.04-00
	• <i>Gifts</i> 201318003	1250.04-01
Section 1253	Transfers of Franchises, Trademarks, and Trade Names 201322020	1253.00-00
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	• Definitions	1256.07-00
	• <i>Qualified Board or Exchange</i> 201322033	1256.07-05
Section 1258	Recharacterization of Gain from Certain Transactions 201501012	1258.00-00
Section 1272	Current Inclusion in Income of Original Issue Discount	1272.00-00
	• OID Election 201435004	1272.05-00
Section 1286	Tax Treatment of Stripped Bonds 201229003 201502006 201502007	1286.00-00
Section 1295	Qualified Electing Fund	1295.00-00
	• Time For Making Election 201228021 201249014	1295.02-00

	<ul style="list-style-type: none"> • <i>Retroactive Elections</i> 	1295.02-02
	201201013 201210017 201248009 201248010 201302010 201302011 201302019 201302020 201314026 201319006 201319007 201321010 201322017 201322018 201330019 201330020 201330021 201330019 201330020 201330021 201333004 201334007 201334034 201340008 201344008 201349002 201349010 201349011 201349012 201350011 201350012 201350013 201350014 201350015 201350016 201350017 201350018 201350019 201350020 201350021 201350022 201350023 201350024 201350025 201411001 201412006 201412010 201417009 201417010 201417011 201417012 201417013 201417014 201417015 201417016 201422002 201422003 201422019 201422021 201423002 201423004 201423008 201423015 201427002 201427003 201427004 201427005 201427006 201429002 201429002 201429003 201429004 201429011 201429021 201431021 201431022 201431023 201431024 201431025 201431026 201431027 201431028 201431029 201442004 201442005 201442006 201445006 201447022 201447024 201448004 201451020 201451021 201451022 201508008 201508009 201508010 201509028 201510040 201510041 201510042 201516062 201516063 201519022 201528008 201528009 201528036 201546010 201548018	
Section 1296	Passive Foreign Investment Company 201244003 201311014 201447003	1296.00-00
	<ul style="list-style-type: none"> • Characterization of Income 	1296.02-00
	<ul style="list-style-type: none"> • <i>Application of Income Look-Through Rules</i> 	1296.02-02
	201445005	
Section 1297	Special Rules 201322009 201515006	1297.00-00
Section 1301	Averaging of Farm Income	1301.00-00
	<ul style="list-style-type: none"> • Engaged in Farm Business 	1301.01-00
	201435006	
Section 1311	Correction of Error 201208027 201313027	1311.00-00
Section 1313	Definitions	1313.00-00
	<ul style="list-style-type: none"> • Determination v. No Determination 	1313.01-00
	201247001 201247011	
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 201224029 201328031	1341.00-00
Section 1361	Definitions	1361.00-00
	201203006 201216027 201232003 201233014 201237015 201238018 201238019 201238020 201238021 201238022 201238023 201238024 201243007 201243008 201301004 201302004 201302005 201302006 201310022 201314003 201322016 201322036 201325008 201341009 201414006 201419009 201426004 201436039 201442016 201447007 201450012	
	<ul style="list-style-type: none"> • Small Business Corporation v. Not a Small Business Corporation 	1361.01-00
	201201006 201218005 201237014 201250018 201314003 201314008 201322036 201338039 201433014 201523012 201523013	
	<ul style="list-style-type: none"> • <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 	1361.01-02
	201205002 201208013 201218005 201237014 201250013 201250018 201338039 201424021 201426001 201523012 201523013 201525009 201525009 201525009 201525009 201528037 201544006 201546003 201546004	
	<ul style="list-style-type: none"> • <i>Non-Resident Alien as Shareholder</i> 	1361.01-03
	201312023 201545015	

<ul style="list-style-type: none"> • <i>More than One Class of Stock</i> 	1361.01-04
201207002 201214001 201218004 201234001 201236003 201309003 201314014 201314031 201322036 201326012 201328025 201341014 201444020 201444021 201506003 201518008 201528025 201538009	
<ul style="list-style-type: none"> • <i>Certain Trusts Permitted as Shareholders</i> 	1361.03-00
201216034 201224013 201226019 201232003 201238017 201419009	
<ul style="list-style-type: none"> • <i>Grantor Trusts</i> 	1361.03-01
201216025 201216034 201252007	
<ul style="list-style-type: none"> • <i>Qualified Subchapter S Trusts</i> 	1361.03-02
201203011 201225005 201232003 201232027 201233014 201235008 201238017 201301004 201302004 201302005 201302006 201313002 201322016 201327009 201330012 201330012 201341003 201341009 201347014 201414006 201419009 201436039 201447007 201528020 201545015	
<ul style="list-style-type: none"> • <i>Electing Small Business Trusts</i> 	1361.03-03
201201006 201224013 201238017 201341003 201422006 201436006 201436007 201511014 201511014 201545003 201545015 201545015 201546001	
<ul style="list-style-type: none"> • <i>Qualified Subchapter S Subsidiary</i> 	1361.05-00
201208011 201208022 201211009 201216015 201216027 201225006 201233003 201237015 201238019 201238020 201238021 201238022 201238023 201238024 201242006 201243007 201243008 201247007 201301003 201306009 201306020 201310022 201314003 201320011 201325008 201326014 201328019 201337004 201426004 201442016 201442041 201444033 201444034 201444035 201444036 201444037 201450012 201516042 201516043 201516044 201516045 201516046 201527006 201531001 201536015 201540005 201544022	

Section 1362

Election by Small Business Corporation	1362.00-00
201201006 201205002 201205006 201206009 201206011 201211002 201211004 201211005 201211006 201211007 201214010 201215004 201216027 201217006 201217009 201217013 201218008 201218009 201219014 201226001 201226013 201226017 201227003 201228003 201232005 201238006 201238014 201238015 201239001 201242009 201243009 201246008 201247012 201248013 201250011 201251007 201252001 201301008 201301011 201306009 201308008 201310019 201310035 201311005 201311017 201314030 201316012 201320008 201322006 201322016 201322036 201324011 201328004 201328026 201328029 201330017 201330018 201308008 201330017 201330018 201334030 201334031 201338012 201340002 201343016 201345018 201346004 201405007 201414010 201416004 201418008 201418044 201418045 201420002 201425003 201425008 201426011 201429001 201431006 201437009 201442038 201442047 201443006 201443006 201443014 201443014 201444007 201447009 201503004 201507011 201516029 201516054 201519016 201527019 201537001 201538010 201539019 201544020	
<ul style="list-style-type: none"> • <i>Eligible v. Ineligible</i> 	1362.01-00
201205002 201206009 201217009 201226017 201227003 201233001 201233004 201234011 201238006 201238007 201252001 201301008 201301011 201310019 201311017 201314030 201322036 201328004 201338012 201346004 201348001 201418044 201418045 201425008 201443006 201443006 201443014 201443014 201451016 201451019 201515013 201516003 201516009 201519016 201528017 201537001	
<ul style="list-style-type: none"> • <i>Shareholder Consent</i> 	1362.01-01
201516009 201528017 201539019	
<ul style="list-style-type: none"> • <i>Election After Termination</i> 	1362.01-02
201206009 201217009 201312023 201320012	

• *Late Elections*

1362.01-03

201201006 201202016 201203009 201203011 201204007 201207004 201208015
 201208016 201208018 201208024 201210010 201210016 201210024 201210025
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 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
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 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"> Inadvertent Terminations 	1362.04-00
	201201005 201201006 201201009 201202002 201202003 201203002 201203007 201203008 201203011 201203012 201205002 201205006 201206009 201208013 201208023 201209005 201211002 201211004 201211005 201211006 201211007 201214001 201216025 201216032 201217006 201217008 201217009 201217010 201221006 201221008 201221009 201221010 201223007 201224007 201224013 201224014 201225003 201225005 201226013 201227003 201228009 201228010 201228018 201228024 201228025 201232004 201232007 201232009 201232026 201232027 201232029 201234002 201234007 201234008 201235008 201236003 201238007 201238008 201238014 201238015 201238017 201239001 201240012 201240014 201242009 201243009 201244002 201245001 201245002 201245014 201246002 201246008 201247008 201247012 201248001 201250013 201252001 201252007 201301003 201301011 201303009 201306009 201306015 201306016 201308008 201308009 201308022 201310008 201312016 201313002 201314006 201314012 201314014 201315003 201315012 201317004 201320006 201320008 201322006 201322016 201323012 201323013 201323014 201324011 201325003 201325006 201328004 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201329004 201330010 201330012 201308008 201308009 201308022 201330010 201330012 201333002 201334030 201334031 201338016 201338024 201340001 201341003 201341006 201341014 201341027 201343016 201345018 201345024 201346001 201347003 201347014 201348001 201348009 201350004 201350005 201351003 201351013 201351014 201351017 201404003 201405004 201405007 201407004 201409001 201412003 201414007 201414010 201414013 201416004 201418004 201418008 201418015 201418036 201418044 201418045 201420001 201420002 201420005 201420013 201421003 201421004 201421005 201422006 201423013 201424003 201424021 201425003 201426001 201426009 201426010 201426011 201426021 201427007 201427017 201429008 201430011 201432001 201432006 201434016 201434018 201436035 201436042 201437009 201438015 201440018 201441013 201442014 201442047 201444008 201444009 201444010 201444011 201444012 201445001 201445003 201445004 201448005 201450014 201451001 201451016 201451017 201451019 201452014 201501007 201503004 201505008 201505016 201505034 201506009 201508002 201511014 201511014 201511016 201511016 201515010 201515011 201515013 201516001 201516002 201516003 201516009 201516015 201516016 201516017 201516029 201519002 201519005 201519008 201519010 201519016 201519018 201523004 201523005 201523016 201524006 201524009 201525004 201525004 201525004 201525004 201525005 201525005 201525005 201525005 201525006 201525006 201525006 201525006 201525009 201525009 201525009 201525009 201527005 201527006 201527007 201527008 201527009 201527019 201528017 201528020 201528025 201528028 201528037 201530002 201530003 201530016 201531008 201532015 201533010 201536014 201537001 201538009 201538010 201539019 201541003 201541003 201542001 201544006 201544016 201545003 201545012 201545015 201546001 201546003 201546004 201548015	
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- Section 42; Low-Income Housing Credit 9100.01-00
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- Section 59(e) 9100.02-00
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- *R and D Expenditures* 9100.02-03
 201422015
- *ITC Expenditures* 9100.02-04
 201505015 201510036
- *Development Expenditures* 9100.02-05
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- Section 146; Volume Cap 9100.03-00
 201528005

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<ul style="list-style-type: none"> • Section 266; Carrying Charges 	9100.05-00
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<ul style="list-style-type: none"> • Section 338(g); Election Under Section 1.338-1T(c)(1) 	9100.06-00
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<ul style="list-style-type: none"> • Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 	9100.07-00
201429016 201435002 201437005 201530017	
<ul style="list-style-type: none"> • Section 442; Accounting Periods 	9100.09-00
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<ul style="list-style-type: none"> • Section 446 	9100.10-00
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<ul style="list-style-type: none"> • <i>Accounting Methods</i> 	9100.10-01
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<ul style="list-style-type: none"> • Section 472; LIFO Election 	9100.11-00
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<ul style="list-style-type: none"> • Section 663; Special Rules Applicable to Sections 661 and 662 	9100.12-00
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<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 	9100.15-00
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<ul style="list-style-type: none"> • Section 911; Citizens or Residents of the United States Living Abroad 	9100.17-00
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<ul style="list-style-type: none"> • Extension of Time For Filing Return 	9100.19-00
201442018	
<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 	9100.20-00
201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201507003 201514007 201524008 201527036 201533004 201541006 201541006 201542005 201548016	

<ul style="list-style-type: none"> • Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 201431011 	9100.21-00
<ul style="list-style-type: none"> • Other 	9100.22-00
201202017 201206006 201207003 201208001 201208032 201210009 201210013 201213014 201214019 201216006 201216018 201221003 201223003 201223004 201224003 201224015 201224025 201225002 201226006 201226008 201226010 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201230012 201230018 201232016 201232017 201232025 201233006 201234012 201234023 201235003 201235005 201235007 201236015 201237002 201237004 201237006 201237010 201237011 201238005 201239005 201242001 201242004 201242008 201242010 201244003 201244013 201245009 201246023 201246024 201246025 201247005 201248012 201249004 201249010 201250002 201252006 201301009 201304001 201305002 201305005 201305010 201306001 201307003 201308003 201308006 201308007 201309001 201310018 201310024 201310025 201312019 201312024 201312025 201314019 201314027 201315002 201316008 201322002 201322034 201323008 201323011 201325004 201327001 201327004 201327005 201328028 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 201330001 201308003 201308006 201308007 201330001 201332003 201334010 201335002 201335007 201335010 201335012 201336002 201336004 201336008 201336010 201336011 201336013 201337005 201337006 201337008 201337009 201338014 201338019 201338027 201338036 201338038 201340003 201340006 201340007 201341022 201341023 201342005 201342008 201343011 201343014 201343015 201343017 201344005 201346003 201346008 201347006 201347013 201347018 201349003 201349008 201349009 201351012 201351015 201351016 201352005 201404008 201411008 201411011 201412004 201412009 201413001 201414009 201418013 201418016 201418020 201418033 201418034 201418038 201418040 201418041 201418042 201418043 201421010 201421011 201421012 201421013 201423003 201424001 201424015 201425005 201425006 201426024 201429010 201429020 201431005 201431008 201431009 201431010 201431012 201431013 201431014 201431015 201431016 201433003 201433004 201434001 201434002 201435004 201435012 201436002 201436041 201438004 201438019 201440019 201441007 201441012 201442013 201442016 201443003 201443003 201443009 201443009 201444015 201444018 201447003 201448001 201451012 201451023 201451026 201451029 201502001 201502002 201502005 201503008 201505028 201506006 201507006 201511012 201511012 201515008 201516013 201516052 201519004 201519011 201519020 201521007 201521007 201521007 201521007 201521007 201521010 201521010 201521010 201521010 201521010 201521011 201521011 201521011 201521011 201521011 201523011 201527037 201527038 201528002 201528003 201529001 201530015 201532004 201532005 201532030 201533003 201535001 201535002 201535014 201536001 201536004 201536008 201537009 201539006 201540001 201540002 201542007 201543005 201543007 201543009 201544010 201544011 201544021 201545013 201545014 201546011 201548014	
<ul style="list-style-type: none"> • Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 201202019 201343002 	9100.26-00
<ul style="list-style-type: none"> • Regulation Section 1.337(d); Loss on Stock of Subsidiary 	9100.29-00
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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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Section 9102	Administrative Procedure Act	9102.00-00
	• Revenue Procedures 201351023	9102.01-00
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	• Practice 201329015 201330035 201330035	9103.02-00
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	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Royalties</i> 201519003	9114.01-12
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	• <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
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	201315022	
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
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	201213025 201310032 201319019 201333009 201421021 201432018 201504016	
	• 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

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