

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

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

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

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

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

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	<ul style="list-style-type: none"> • <i>Matching of Deduction and Payee Income</i> 201228035 	267.02-01
	<ul style="list-style-type: none"> • <i>Payments to Foreign Persons</i> 201228035 201334037 	267.02-03
	<ul style="list-style-type: none"> • Special Rules Applicable to Controlled Groups: In General 	267.07-00
	<ul style="list-style-type: none"> • <i>Controlled Group Defined</i> 201405009 	267.07-01
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	<ul style="list-style-type: none"> • Percentage Disallowance for Meals and Entertainment Deductions 201219021 	274.14-00
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	<ul style="list-style-type: none"> • Dividend in Property 	301.01-00
	<ul style="list-style-type: none"> • <i>Form v. Substance</i> 201552027 	301.01-07
	<ul style="list-style-type: none"> • Liquidation v. Reorganization 201350001 	301.04-00
	<ul style="list-style-type: none"> • Constructive Dividend 201350001 	301.07-00
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	<ul style="list-style-type: none"> • Disproportionate Redemption of stock 201202010 201202020 201236025 	302.02-00
	<ul style="list-style-type: none"> • Complete Termination of Interest 201228012 201405005 	302.03-00
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	<ul style="list-style-type: none"> • Stock Dividends 201304002 201404005 201446013 201447019 201516047 201537020 	305.01-00

	<ul style="list-style-type: none"> • Distributions in Lieu of Money 201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015 201552011 201607003 	305.03-00
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	<ul style="list-style-type: none"> • Form v. Substance 201252008 	331.07-00
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	<ul style="list-style-type: none"> • Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002 	332.01-00
	<ul style="list-style-type: none"> • Debts of Parent to Subsidiary 201213018 	332.07-00
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	<ul style="list-style-type: none"> • "Property" Defined 201506008 201552026 	351.05-00
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	<ul style="list-style-type: none"> • Section 351 v. Section 304 (See Also 0304.01-01) 201228034 	351.12-00
	<ul style="list-style-type: none"> • Investment Company Exception 201547003 201622001 201622014 	351.13-00
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	201202007 201208017 201213001 201213005 201216027 201228030 201228033 201229002 201232033 201236014 201238018 201240013 201244006 201245020 201252017 201305003 201306010 201310023 201312017 201323017 201325009 201328024 201330002 201330022 201612012 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 201601001 201603005 201603006 201603020 201624011 201626017	
	<ul style="list-style-type: none"> • Spin-Off 201202007 201203004 201211008 201213018 201215005 201216023 201216027 201228002 201228030 201232014 201232033 201233016 201236014 201240017 201244006 201244008 201246027 201249012 201251006 201305003 201306006 201308002 201312017 201312020 201312022 201314001 201315009 201315016 201325009 201328024 201329005 201330007 201330022 201612012 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 201603005 201603006 201603020 201605016 201607003 201613008 201614017 201626017 	355.01-00
	<ul style="list-style-type: none"> • Split-Off 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 201625012 201625013 	355.01-01
	<ul style="list-style-type: none"> • Split-Up 201402002 201402002 201418018 201423012 	355.01-02

	• Non Pro Rata Distributions, etc. 201233016 201625012 201625013	355.02-00
	• Active Business 201219003 201251006 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 201542004 201551009 201605016 201606014 201607003 201624004 201624004 201625012 201625013 201626002	355.03-00
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	• Business Purpose 201308017 201308018 201308017 201308018	355.04-00
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	• <i>Distribution of Control</i> 201437013 201605016	355.05-01
	• Distributions Within a Consolidated Group 201305003 201352007 201445008	355.09-00
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	<ul style="list-style-type: none"> • Stock for Property (Type "C") 201224006 201228030 201247009 201252014 201324003 201340016 201411002 201413003 201418039 201418046 201422004 201424007 	368.03-00
	<ul style="list-style-type: none"> • <i>Substantially All the Property</i> 201247009 	368.03-01

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<ul style="list-style-type: none"> • Recapitalization (Type "E") 	368.05-00
201308001 201315009 201315020 201315021 201308001 201424010	
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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 201611015	
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201247009 201314028 201413003	
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<ul style="list-style-type: none"> • <i>Transfers to Controlled Corporations</i> 	368.08-08
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201252014 201411002	
<ul style="list-style-type: none"> • Liquidation v. Reorganization 	368.12-00
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<ul style="list-style-type: none"> • Transactions Involving Two or More Investment Companies 	368.13-00
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<ul style="list-style-type: none"> • Transfer by Corporation in Title 11 Case (Type "G") 	368.14-00
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	<ul style="list-style-type: none"> • Required Distributions 201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024 	401.06-00
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	<ul style="list-style-type: none"> • Medical, Etc. Benefits 201611003 201625005 	401.27-00
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	<ul style="list-style-type: none"> • Amounts Distributed or Made Available to Beneficiary 201431037 201527042 	402.06-00
	<ul style="list-style-type: none"> • Unrealized Appreciation of Employer's Securities 201242019 201427024 	402.07-00
	<ul style="list-style-type: none"> • Rollover Contributions 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201618014 201618014 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 201622040 	402.08-00
	<ul style="list-style-type: none"> • <i>Reorganization Payments</i> 201535025 	402.08-03

	<ul style="list-style-type: none"> • <i>By a Surviving Spouse</i> 	402.08-05
	201523019 201523020	
	<ul style="list-style-type: none"> • Tax on Lump Sum Distributions 	402.09-00
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	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
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	201204010 201206022 201206024 201208043 201218024 201221034 201229012	
	201233023 201330030 201330030 201511039 201511039	
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	201540015	
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	201208039 201612001 201618011 201618011 201405032 201405033 201405034	
	201423043 201431038 201439006 201451065 201611022	
	<ul style="list-style-type: none"> • Exclusive Benefit of Individual or His Beneficiary 	408.01-00
	201225020	

• Rollover Contributions

408.03-00

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	• Distributions 201318033 201426034 201446030 201623001	408.06-00
	• Prohibited Transactions 201437023	408.07-00
	• Tax Treatment of Accounts and Annuities 201430021 201547009	408.08-00
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	• Church Plan	414.08-00
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	• Certain Employee Contributions	414.09-00
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	201440027 201441032 201441033 201441034 201447061 201532036 201537024 201539030	
	• Limitation for Defined Benefit Plans	415.01-00
	201527042	
	• <i>Qualified Participant</i>	415.01-05
	201347028	
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	201424030	
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	201537024 201539030 201546012	
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	201424004 201440022 201441019 201442064 201442065 201501014	
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	201225019	
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	201424004 201440022 201442064 201442065 201501014	
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	201511044 201511044	
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	201228035 201350033 201403015 201403015 201503011 201504011 201614037	

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	<ul style="list-style-type: none"> Change of Methods (Permissible v. Not Permissible) 201202021 201345025 201426025 201442050 201442051 201521012 201521012 201521012 201521012 201521012 	446.04-00
	<ul style="list-style-type: none"> <i>Correction of Method or Error</i> 201442049 201442050 201442051 	446.04-01
	<ul style="list-style-type: none"> <i>Consent Needed</i> 201442050 201442051 	446.04-03
	<ul style="list-style-type: none"> <i>Computing Depreciation</i> 201410029 	446.04-13
	<ul style="list-style-type: none"> <i>Change in Method of Accounting for Depreciation</i> 201436048 	446.04-17
	<ul style="list-style-type: none"> Change of Methods; Inventory 	446.19-00
	<ul style="list-style-type: none"> <i>Uniform Capitalization Rules (See Also 1.263A)</i> 201430013 	446.19-06
	<ul style="list-style-type: none"> Notional Principal Contracts 201411032 	446.21-00
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	<ul style="list-style-type: none"> Indeterminate Income 201607026 	451.05-00
	<ul style="list-style-type: none"> Tax Refunds 201231011 	451.08-00
	<ul style="list-style-type: none"> Prepaid and Advance Income 201619009 	451.13-00
	<ul style="list-style-type: none"> <i>Goods (1.451-5)</i> 201610017 	451.13-04
	<ul style="list-style-type: none"> Constructive Receipt 201321023 201327002 	451.14-00
	<ul style="list-style-type: none"> <i>Payments to Third Person</i> 201321023 	451.14-03
	<ul style="list-style-type: none"> Accrual Method 201321023 	451.19-00
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	<ul style="list-style-type: none"> Disposition of Obligations 201248006 201248007 201248008 	453.05-00
	<ul style="list-style-type: none"> Timely v. Untimely Elections 201530001 201616004 	453.06-00
	<ul style="list-style-type: none"> <i>Election Out</i> 201524010 201524011 201524012 201524013 201530001 201540003 	453.06-06
	<ul style="list-style-type: none"> Revocation of Elections 201232021 201332009 201440004 201503005 	453.08-00
	<ul style="list-style-type: none"> Contingent Payment Sales 201241001 	453.09-00

	• <i>Alternative Basis Recovery</i> 201241001 201417006 201626009 201626010 201626011 201626012	453.09-01
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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
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	• <i>Expenditure For Asset Having Long Useful Life</i> 201311021	461.01-06
	• Incurred Liabilities	461.06-00
	• <i>Accrual Basis</i> 201223015 201311021	461.06-01
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	• In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014 201432012 201450009 201450010 201451011 201451013 201510030	468A.01-00
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	• Disposition of Entire Interest in Passive Activity 201415002 201428008	469.07-00
	• Material Participation Defined 201317010	469.08-00
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	• <i>Securities Held for Investment</i> 201423019	475.02-01
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	• Character of Gain or Loss 201432016	475.04-00
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	• Securities Traders 201239004 201423019 201432016	475.08-00
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	• <i>Indefinite as to Time, Liability, or Amount (Contingent)</i> 201451003	483.02-01

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	• Instrumentalities of U.S. 201503016 201503019 201509039	501.01-00
	• Title-Holding Company 201309014 201552033 201617011	501.02-00

<ul style="list-style-type: none"> • Religious, Charitable, etc., Institutions and Community Chest 	501.03-00
201202039 201202040 201203019 201203020 201203021 201203022 201203023 201203030 201203031 201206018 201209009 201209010 201210041 201210044 201215010 201215011 201217018 201217019 201217020 201217022 201217026 201218016 201218017 201218019 201218022 201218023 201218041 201219025 201219026 201219027 201219029 201221022 201221023 201224033 201224036 201225014 201225015 201225016 201225017 201226029 201229001 201229010 201231012 201231017 201232034 201232036 201235021 201235022 201239011 201240028 201240029 201240036 201241009 201241011 201242014 201244021 201245021 201245022 201245023 201245024 201245025 201245026 201245027 201247016 201249016 201250027 201251018 201252020 201252021 201252022 201252023 201252028 201304011 201309015 201309016 201309018 201313033 201314049 201314058 201315027 201317020 201318009 201318012 201318017 201318027 201321024 201321025 201322042 201322045 201323024 201323025 201323030 201323034 201324020 201325015 201325017 201327011 201327012 201327013 201327014 201327018 201327019 201328035 201329018 201329019 201329020 201329021 201330037 201330040 201330042 201618013 201618013 201330037 201330040 201330042 201332013 201333015 201333016 201335015 201335016 201335025 201335026 201335027 201338049 201338052 201338054 201338059 201342011 201345030 201345031 201349016 201349017 201349022 201349024 201350041 201350042 201350044 201350045 201350046 201351028 201402015 201402015 201402016 201402016 201402017 201402017 201405017 201405018 201405019 201405020 201405021 201405022 201405024 201406011 201406012 201406013 201406014 201406015 201406017 201407015 201407018 201407019 201407025 201409010 201409014 201410035 201411037 201412018 201413012 201414021 201414022 201414023 201414025 201414026 201414032 201415004 201415005 201415006 201415009 201416010 201417017 201417018 201417023 201418054 201418055 201418057 201418058 201418059 201419015 201420020 201421022 201423027 201423029 201424024 201424025 201428022 201433016 201433018 201433020 201434023 201436050 201438029 201438030 201440020 201440021 201441018 201442057 201442066 201445011 201445012 201445013 201448026 201449001 201450022 201451031 201451034 201451046 201452017 201452019 201452020 201502016 201503018 201503019 201503021 201505039 201505040 201505041 201505042 201506011 201507023 201507026 201510058 201511023 201511023 201511024 201511034 201511034 201514009 201514010 201514011 201514012 201514014 201514015 201515034 201516066 201517009 201517010 201517012 201517013 201517014 201518021 201519032 201519033 201522006 201524026 201526018 201526019 201526022 201534014 201534015 201534016 201534020 201538026 201538027 201539032 201539033 201548024 201550044 201552031 201552034 201601014 201603032 201603035 201603036 201603037 201603038 201603039 201603040 201603041 201603042 201608016 201609006 201609007 201611019 201615015 201615015 201615022 201615022 201620012 201620012 201620013 201620013 201620015 201620015 201623011 201626025 201627002	
<ul style="list-style-type: none"> • Employee Benefit Organization (See Also 0501.09-00) 	501.03-01
201203032 201313033 201351025 201428019 201428024	
<ul style="list-style-type: none"> • Foundations 	501.03-02
201335014 201335023 201411037 201436051 201513005 201514016 201541013 201603033 201606030 201609001	
<ul style="list-style-type: none"> • Trusts 	501.03-03
201219029 201237019 201306023 201317011 201335014 201447049 201451032 201451035 201617011	
<ul style="list-style-type: none"> • Unincorporated Associations 	501.03-04
201241010	

<ul style="list-style-type: none"> • <i>Corporations</i> 	501.03-05
201202038 201204019 201204020 201204021 201205011 201210041 201211026 201215011 201218041 201219025 201219028 201224033 201224036 201227006 201228042 201229001 201229010 201230025 201233018 201236033 201241011 201242014 201244021 201245021 201325014 201333014 201338052 201346012 201405023 201410035 201419016 201423026 201426028 201428021 201446025 201451036 201521016 201521016 201521016 201521016 201521016 201550043 201615018 201615018 201622035	
<ul style="list-style-type: none"> • <i>Civil Rights Groups</i> 	501.03-07
201217021	
<ul style="list-style-type: none"> • <i>Educational Organizations</i> 	501.03-08
201252025 201303018 201304011 201305013 201323025 201327015 201345032 201405024 201415009 201417017 201417018 201424024 201426035 201433020 201435015 201440023 201445014 201503017 201509040 201510059 201516069 201527044 201550043 201608016 201619010 201621016	
<ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 	501.03-11
201210041 201317012 201328035 201445015 201451037	
<ul style="list-style-type: none"> • <i>Libraries, Museums, etc.</i> 	501.03-13
201221024 201517011	
<ul style="list-style-type: none"> • <i>Literary Organizations</i> 	501.03-14
201433020	
<ul style="list-style-type: none"> • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 	501.03-15
201215011 201322041 201335024 201438032	
<ul style="list-style-type: none"> • <i>Prevention of Cruelty Groups</i> 	501.03-18
201337017	
<ul style="list-style-type: none"> • <i>Public Recreation Facilities and Athletic Organizations</i> 	501.03-19
201204020 201340021 201343028 201619010	
<ul style="list-style-type: none"> • <i>Religious Organizations</i> 	501.03-20
201232034 201236033 201246041 201251018 201310045 201325017 201327018 201350047 201414024 201417017 201420020 201523022	
<ul style="list-style-type: none"> • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 	501.03-22
201237020 201251022 201415003 201423030 201432037	
<ul style="list-style-type: none"> • <i>Scientific Organizations</i> 	501.03-24
201311030 201313032	
<ul style="list-style-type: none"> • <i>Social Welfare Groups (See Also 0501.04-00)</i> 	501.03-25
201304011 201340021 201415007 201451036 201505042	
<ul style="list-style-type: none"> • <i>State Instrumentalities</i> 	501.03-26
201411018	
<ul style="list-style-type: none"> • <i>Organizational and Operational Tests</i> 	501.03-30
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 201604018 201610026 201615016 201615016 201615017 201615017 201617012 201619010 201619010	
<ul style="list-style-type: none"> • <i>Cooperative Hospital Service Organizations</i> 	501.03-32
201218016 201433018	

<ul style="list-style-type: none"> • <i>Lessening the Burdens of Government</i> 	501.03-33
201213029 201214034 201413012 201531022	
<ul style="list-style-type: none"> • Civic Leagues and Social Welfare Groups (See Also 0501.03-25) 	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 201552032 201615014 201615014	
<ul style="list-style-type: none"> • <i>Local Associations of Employees</i> 	501.04-01
201321033 201321035 201321036 201321038 201323027 201323032 201443020	
<ul style="list-style-type: none"> • <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 	501.04-02
201406019 201451033	
<ul style="list-style-type: none"> • <i>Political Activities Organizations</i> 	501.04-03
201214035 201221025 201221026 201221027 201221028 201221029 201403019	
201403019 201403020 201424028 201449002 201552032 201615014 201615014	
<ul style="list-style-type: none"> • <i>Community</i> 	501.04-06
201338053	
<ul style="list-style-type: none"> • <i>Homeowners Association</i> 	501.04-07
201204017 201224032 201224035 201234028 201325016 201548020 201604019	
201623013	
<ul style="list-style-type: none"> • <i>Labor Organizations</i> 	501.05-00
201217022 201311031	
<ul style="list-style-type: none"> • <i>Agriculture and Horticulture Organizations</i> 	501.05-01
201205011 201205015 201233018 201327015 201508011	
<ul style="list-style-type: none"> • <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 	501.06-00
201205014 201205015 201213032 201215014 201218018 201231013 201237021	
201246039 201321026 201329023 201329024 201338047 201347023 201349019	
201349021 201405025 201406020 201420021 201425014 201430018 201446026	
201451038 201502015 201509041 201514019 201521017 201521017 201521017	
201521017 201521017 201527045 201540017 201617010	
<ul style="list-style-type: none"> • <i>Performance of Particular Services for Members</i> 	501.06-01
201203018 201205014 201205015 201213032 201231013 201242016 201321026	
201327015 201347022 201411040 201424023 201425014 201432026 201529010	
201529010 201540017 201605020 201622033	
<ul style="list-style-type: none"> • <i>Conduct of Business for Profit</i> 	501.06-02
201327015	
<ul style="list-style-type: none"> • <i>Professional Associations (See Also 0501.03-11)</i> 	501.06-03
201217022 201347022 201621017	

<ul style="list-style-type: none"> • Social Clubs 	501.07-00
201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 201322044 201323033 201329025 201330041 201612014 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 201551010 201605021 201615019 201615019 201615021 201615021 201623012	
<ul style="list-style-type: none"> • Profit v. Not for Profit 	501.07-01
201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201615019	
<ul style="list-style-type: none"> • Distribution of Assets 	501.07-02
201204018 201213034 201213035 201515035	
<ul style="list-style-type: none"> • Leases or Sales of Club Property 	501.07-03
201204018 201302043 201306027 201315030	
<ul style="list-style-type: none"> • Automobile Clubs 	501.07-04
201430019	
<ul style="list-style-type: none"> • Business with Nonmembers 	501.07-05
201204018 201219032 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 201615019 201615019	
<ul style="list-style-type: none"> • Payment of Benefits to Members 	501.07-06
201219032 201306027	
<ul style="list-style-type: none"> • Fraternal Beneficiary Societies (See Also 0501.03-09) 	501.08-00
201425015	
<ul style="list-style-type: none"> • Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 	501.09-00
201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036 201532037 201605015 201625004 201625018	
<ul style="list-style-type: none"> • Permissible Benefits 	501.09-01
201451040 201605015	
<ul style="list-style-type: none"> • Geographic Locale 	501.09-02
201221030 201330039 201330039 201415008	
<ul style="list-style-type: none"> • Inurement 	501.09-03
201321040 201351026 201605015 201625004 201625018	
<ul style="list-style-type: none"> • Membership 	501.09-04
201221030 201224037 201250023 201250024 201251023 201415008 201422025	
<ul style="list-style-type: none"> • Domestic Fraternal Societies, Orders, and Associations 	501.10-00
201240026 201340022 201620014 201620014	
<ul style="list-style-type: none"> • Local Benevolent Life Insurance Associations, etc. 	501.12-00
201247019 201431031	
<ul style="list-style-type: none"> • Mutual Ditch or Irrigation Companies 	501.12-01
201246038	
<ul style="list-style-type: none"> • Mutual or Cooperative Telephone Companies 	501.12-02
201309017 201431031	
<ul style="list-style-type: none"> • Mutual or Cooperative Electric Companies 	501.12-03
201241012 201340017 201423028	
<ul style="list-style-type: none"> • Cemetery Companies 	501.13-00
201409009 201428011 201428029 201605019	

• Credit Unions 201416009 201447039	501.14-00
• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201525013 201525013 201609008 201613016	501.15-00
• Organized to Finance Crop Operations 201333014	501.16-00
• Supplemental Unemployment Benefit Trusts 201406018 201411041	501.17-00
• Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042	501.19-00
• Religious and Apostolic Organizations 201310047	501.26-00
• Cooperative Hospital Service Organizations 201218016	501.27-00
• Control of Corporation 201224031 201224034 201247017 201428029 201433017	501.30-00
• <i>Closely Controlled Organizations</i> 201306026	501.30-01
• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047	501.30-02
• Proof of Exemption 201235023	501.31-00
• <i>Domestic Fraternal Societies</i> 201404012	501.31-01
• Income Inures v. does Not Inure to Private Individual 201202038 201202039 201203024 201203025 201204019 201204021 201205010 201205012 201209011 201209012 201209013 201210042 201211025 201211026 201213030 201213031 201215012 201215013 201217019 201218021 201219028 201219032 201226029 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234030 201241011 201242015 201244021 201247018 201250025 201250027 201250029 201252024 201252026 201302040 201302041 201303017 201303019 201303020 201305011 201305012 201305013 201307014 201308032 201310046 201310049 201311029 201311030 201311033 201313032 201314045 201314048 201314049 201315029 201323028 201323035 201326019 201330037 201330043 201308032 201330037 201330043 201337017 201350047 201403018 201403018 201410035 201411038 201411039 201417017 201419019 201424024 201428022 201428026 201428027 201433019 201433020 201443021 201443022 201451043 201451045 201502017 201504017 201511026 201511026 201514011 201515037 201519033 201519034 201519035 201529012 201533014 201545028 201545029 201548021 201548025 201604018 201614038 201617011 201620011 201620011	501.32-00
• <i>Distribution of Assets to Private Individuals</i> 201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021 201228040 201230024 201232035 201234029 201252024 201252026 201302040 201303019 201303020 201305011 201305012 201308032 201310046 201310049 201311033 201314048 201315029 201323028 201330043 201308032 201330043 201403018 201403018 201411039 201428026 201440021 201502017 201504017 201511026 201511026 201519035 201525012 201525012 201525012 201525012 201545029 201548025 201614038	501.32-01

<ul style="list-style-type: none"> • Private v. Public Interest Served 	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 201548021 201548025 201601014 201610025 201614038 201617011	
<ul style="list-style-type: none"> • <i>Trustees Serve Private Interest</i> 	501.33-01
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 201617011	
<ul style="list-style-type: none"> • Business Activities 	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 201601014 201617011	
<ul style="list-style-type: none"> • <i>Section 501(c)(3) Organizations</i> 	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 201601014 201617012	
<ul style="list-style-type: none"> • <i>Publishing Activities, Radio, Television, etc.</i> 	501.36-03
201204021 201252025 201433020 201526020	
<ul style="list-style-type: none"> • <i>Fund Raising (See also 0512.06-00)</i> 	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"> • <i>"Action" Organizations</i> 	501.38-01
201415007 201430014 201505042	
<ul style="list-style-type: none"> • <i>Electing Expenditure Test</i> 	501.38-02
201239012 201415007	
Section 502	
Feeder Organizations (Exempt v. Not Exempt)	502.00-00
201317011 201444043	

Section 503	Requirements for Exemption (Exempt v. Not Exempt) 201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008	503.00-00
	• Future Status of Organizations Denied Exemption 201209007 201209008 201520013 201520013	503.03-00
Section 504	Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities	504.00-00
	• Denial of Exemption 201205011 201205013 201217019 201446028 201510059	504.50-00
Section 507	Termination of Private Foundation Status 201216045 201243015 201321024 201418060 201435016 201513005 201514016	507.00-00
	• Termination Under Section 507(a)(1) 201230026 201417020 201417021 201427019	507.01-00
	• <i>Special Rules</i> 201345033 201345034	507.01-01
	• Termination Under Section 507(b)(1)(B) 201441018	507.04-00
	• Liability of Transferee Organizations 201243015 201244020 201321024 201321025	507.05-00
	• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030	507.06-00
	• Aggregate Tax Benefit 201244020 201321025 201603033 201603034	507.07-00
	• Substantial Contributor 201609001	507.08-00
	• Value of Assets 201321024 201321025	507.09-00
Section 508	Special Rules With Respect to Section 501 (c)(3) Organizations	508.00-00
	• New Organizations 201446025	508.01-00
Section 509	Private Foundation Defined	509.00-00
	• Definitions 201418067	509.01-00
	• <i>Private Foundation</i> 201306023	509.01-01
	• <i>Support</i> 201239011 201240036 201342011	509.01-02
	• Exceptions to Private Foundation Status 201335018 201417018	509.02-00
	• <i>Publicly Supported Organizations</i> 201445015 201507024 201620016 201620016	509.02-01
	• <i>Supporting Organizations</i> 201314044	509.02-02
	• <i>Churches</i> 201310045	509.02-04

	• Continuation of Private Foundation Status 201424025	509.03-00
Section 511	Tax on Unrelated Business Income of Charitable, etc., Organizations (Taxable v. Not Taxable) 201206018 201219024 201251019 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 201626004	511.00-00
	• Organizations Subject to Tax 201406019	511.01-00
	• Section 501(c)(2) Corporations 201241018	511.02-00
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable) 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 201613014 201613015	512.00-00
	• 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 201613014 201613015	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
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	• Amount Realized 201221004 201525010 201525010 201525010 201525010	1001.02-00
	• <i>Property Differing Materially</i> 201443004 201443004 201516022 201516023	1001.02-07
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	• Property Held For Productive Use or Investment 201601011 201605017	1031.01-00
	• Like Kind Property 201216007 201238027 201531009 201532021	1031.02-00

	<ul style="list-style-type: none"> • Deferred Exchanges 201238027 201242003 201252018 201308020 201308020 201332010 201416006 201437012 	1031.05-00
	<ul style="list-style-type: none"> • Multi-Party Exchanges 201252018 201332010 	1031.06-00
	<ul style="list-style-type: none"> • Exchanges Not Solely In Kind 201325011 	1031.07-00
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	<ul style="list-style-type: none"> • General Rule 201609003 	1033.01-00
	<ul style="list-style-type: none"> • Definition of Involuntary Conversion Events 201252010 201609003 	1033.02-00
	<ul style="list-style-type: none"> • Property Similar or Related in Service or Use 201609003 	1033.03-00
	<ul style="list-style-type: none"> • Special Rule for Outdoor Advertising Displays 201450004 	1033.07-00
	<ul style="list-style-type: none"> • Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters 201240006 	1033.10-00
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	<ul style="list-style-type: none"> • Nonrecognition of Gain 201435014 	1042.01-00
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	<ul style="list-style-type: none"> • Special Rule for Identified Straddles 201241005 201515001 	1092.02-00
	<ul style="list-style-type: none"> • <i>Defined</i> 201515001 	1092.02-01
	<ul style="list-style-type: none"> • Mixed Straddles 201543008 201615001 201615001 	1092.05-00
	<ul style="list-style-type: none"> • <i>Mixed Straddle Account</i> 201327007 201516010 	1092.05-02
	<ul style="list-style-type: none"> • Straddle Defined 201310027 	1092.06-00
	<ul style="list-style-type: none"> • Qualified Covered Call Options 201317009 	1092.07-00
	<ul style="list-style-type: none"> • Definitions and Special Rules 201241005 	1092.08-00

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	• <i>Retroactive Elections</i> 201201013 201210017 201248009 201248010 201302010 201302011 201302019 201302020 201314026 201319006 201319007 201321010 201322017 201322018 201330019 201330020 201330021 201330019 201330020 201330021 201333004 201334007 201334034 201340008 201344008 201349002 201349010 201349011 201349012 201350011 201350012 201350013 201350014 201350015 201350016 201350017 201350018 201350019 201350020 201350021 201350022 201350023 201350024 201350025 201411001 201412006 201412010 201417009 201417010 201417011 201417012 201417013 201417014 201417015 201417016 201422002 201422003 201422019 201422021 201423002 201423004 201423008 201423015 201427002 201427003 201427004 201427005 201427006 201429002 201429002 201429003 201429004 201429011 201429021 201431021 201431022 201431023 201431024 201431025 201431026 201431027 201431028 201431029 201442004 201442005 201442006 201445006 201447022 201447024 201448004 201451020 201451021 201451022 201508008 201508009 201508010 201509028 201510040 201510041 201510042 201516062 201516063 201519022 201528008 201528009 201528036 201546010 201548018 201604002 201622028 201622029 201622030	1295.02-02
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• <i>Non-Resident Alien as Shareholder</i>	1361.01-03
201312023 201545015	
• <i>More than One Class of Stock</i>	1361.01-04
201207002 201214001 201218004 201234001 201236003 201309003 201314014	
201314031 201322036 201326012 201328025 201612002 201341014 201444020	
201444021 201506003 201518008 201528025 201538009 201607001 201608006	
201608007	
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201216034 201224013 201226019 201232003 201238017 201419009 201604009	
201604010	
• <i>Grantor Trusts</i>	1361.03-01
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201203011 201225005 201232003 201232027 201233014 201235008 201238017	
201301004 201302004 201302005 201302006 201313002 201322016 201327009	
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201414006 201419009 201436039 201447007 201528020 201545015 201549001	
201610012 201614002 201614003 201614019	
• <i>Electing Small Business Trusts</i>	1361.03-03
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201511014 201511014 201545003 201545015 201545015 201546001 201549001	
201549002 201549003	
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201201006 201205002 201205006 201206009 201206011 201211002 201211004	
201211005 201211006 201211007 201214010 201215004 201216027 201217006	
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201614025	
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201234011 201238006 201238007 201252001 201301008 201301011 201310019	
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201516009 201528017 201539019 201610005	
<ul style="list-style-type: none"> • <i>Election After Termination</i> 	1362.01-02
201206009 201217009 201312023 201320012 201550022	
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<ul style="list-style-type: none"> • <i>Termination of Election</i> 	1362.02-00
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<ul style="list-style-type: none"> • <i>Ceases to be Small Business Corporation</i> 	1362.02-02
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<ul style="list-style-type: none"> • <i>Passive Investment Income</i> 	1362.02-03
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<ul style="list-style-type: none"> • <i>S Termination Year</i> 	1362.03-00
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	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 201612002 201612011 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 201549001 201549002 201549003 201549017 201549019 201550001 201550014 201601002 201603001 201603016 201604004 201604005 201605003 201607017 201610003 201610005 201610007 201613004 201614029 201615002 201615002 201615003 201615003 201616001 201617001 201620007 201620007 201622015 201623002 201624003	
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	201327009 201333008 201429025	
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	201237017 201421015 201440013	
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	201207002 201216027 201328025	
	• Accumulated Adjustments Account	1368.01-00
	201421015 201440013 201446021	

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• Overall Foreign Loss Recapture Rules 201452002	1502.08-00	
• Intercompany Transactions 201208034 201243013 201312027 201612006 201336018 201339001 201402001 201402001 201411007 201507006 201524016 201528007 201540001 201603002 201605014 201610004	1502.13-00	
• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 201605013	1502.13-01	
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• Limitation on Built-in Losses 201232011	1502.15-00	
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• Consolidated Net Operating Loss Deduction 201206006 201208001 201208032 201214019 201223003 201223004 201224003 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010 201242008 201242010 201245009 201247005 201248012 201249004 201249010 201250002 201301009 201305005 201305010 201306001 201310024 201310025 201312025 201315002 201322034 201323011 201328028 201330001 201330001 201332003 201335007 201336002 201336004 201336008 201338019 201340003 201342005 201342008 201344005 201349008 201349009 201351016 201352005 201411011 201412004 201418016 201418020 201418033 201418043 201423003 201424001 201424015 201426024 201431005 201431008 201431009 201431010 201431012 201431013 201431014 201431015 201431016 201434001 201438004 201438019 201442013 201444015 201448001 201503008 201521007 201521007 201521007 201521007 201523011 201527038 201530015 201532004 201532030 201544021 201601010 201605018 201610010 201610011 201611005 201613013 201616006 201620009 201620009	1502.21-00	
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	• <i>Income Allocation</i> 201235003 201542007	1502.76-01
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	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002	1504.02-01
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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 201245008 201348008 	9100.12-00
<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004 201311016 201314013 201337010 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201440003 201442003 201443011 201448002 201505003 201506001 201506002 201508003 201510024 201514002 201519023 201523007 201525008 201525008 201525008 201525008 201528027 201530004 201532001 201532014 201532019 201532020 201543002 201544007 201544008 201544009 201548012 201603018 201605007 201610002 201620002 201620002 201620003 201620003 201622010 201624005 201624016 201624020 201626007 	9100.15-00
<ul style="list-style-type: none"> • Section 911; Citizens or Residents of the United States Living Abroad 201420015 201433009 201507016 201539018 	9100.17-00
<ul style="list-style-type: none"> • Extension of Time For Filing Return 201442018 	9100.19-00
<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201507003 201514007 201524008 201527036 201533004 201541006 201541006 201542005 201548016 201550033 201601007 201606019 	9100.20-00
<ul style="list-style-type: none"> • Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 201431011 	9100.21-00

• Other

9100.22-00

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• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the
 Tax Year Even Though Not Paid Until Subsequent Year
 201202019 201343002

9100.26-00

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

9100.29-00

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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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Section 9102	Administrative Procedure Act	9102.00-00
	• Revenue Procedures 201351023	9102.01-00
Section 9103	Attorneys	9103.00-00
	• Practice 201329015 201330035 201330035	9103.02-00
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Royalties</i> 201519003	9114.01-12
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	9114.03-06
	• <i>China</i> 201438020	9114.03-07
	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
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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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Section 9832	Definitions for Chapter 100	9832.00-00
	201618010 201618010 201610021 201616008	

Section 9999	Miscellaneous Issues	9999.00-00
	201213025 201310032 201319019 201333009 201421021 201432018 201504016	
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020 201614032	9999.92-00
	• <i>Freedom of Information Act</i> 201515028 201621011	9999.92-01
	• Substance v. Form Issues Not Contained in Present List 201311023 201501012	9999.97-00

• Not Able to Identify Under Present List

9999.98-00

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