

# 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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<b>Section 169</b>	<b>Amortization of Pollution Control Facilities</b>	<b>169.00-00</b>
	• Election of Amortization 201217015	169.02-00
<b>Section 170</b>	<b>Charitable, Etc. Contributions and Gifts</b> 201321012 201437004 201551003 201608012	<b>170.00-00</b>
	• Value of Contribution 201319010 201443019 201443020	170.02-00
	• Percentage Limitations	170.07-00
	• <i>Educational Organizations</i> 201417018	170.07-02
	• <i>Publicly Supported Organizations</i> 201621015	170.07-06
	• Percentage Limitations - Corporations 201226021	170.08-00
	• Donees of Charitable Contributions in General 201228026 201239011 201240036 201342011	170.09-00
	• <i>United States, States, Political Subdivisions, Etc.</i> 201228026	170.09-01
	• <i>Religious, Charitable, Etc. Organizations</i> 201438032	170.09-02
	• Carryovers	170.10-00
	• <i>Corporations</i> 201226021	170.10-02
	• Ordinary Income and Capital Gain Property 201443019 201443020	170.11-00
	• <i>Inventory and Other Property</i> 201414014	170.11-03
	• Disallowance of Deduction	170.12-00
	• <i>Partial Interests in Property</i> 201249002	170.12-03
	• <i>Substantiation</i> 201608012	170.12-09
	• Qualified Conservation Contribution 201212009 201212010 201239008 201334039	170.14-00
	• Other 201307008 201322046 201403016 201403016	170.19-00
<b>Section 172</b>	<b>Net Operating Loss Deductions (Deductible v. Not Deductible)</b> 201226021 201243014 201315002 201328028 201328031 201536011	<b>172.00-00</b>

	<ul style="list-style-type: none"> <li>• Carryback and Carryover 201228013 201233006 201249004 201309013 201310025 201335007 201532004 201616009 201628003</li> </ul>	172.01-00
	<ul style="list-style-type: none"> <li>• <i>Allowance Only to Same Taxpayer (Libson Shops)</i> 201605018</li> </ul>	172.01-01
	<ul style="list-style-type: none"> <li>• Specified Business 201612013 201447006</li> </ul>	172.03-00
	<ul style="list-style-type: none"> <li>• Deferred Statutory or Tort Liability Losses 201442054</li> </ul>	172.07-00
<b>Section 174</b>	<b>Research and Experimental Expenditures (Deductible v. Not Deductible)</b> 201324008	<b>174.00-00</b>
	<ul style="list-style-type: none"> <li>• Election to Amortize 201236013</li> </ul>	174.01-00
<b>Section 179</b>	<b>Election to Expense Certain Depreciable Business Assets</b> 201415009	<b>179.00-00</b>
	<ul style="list-style-type: none"> <li>• Section 179 Property 201234024</li> </ul>	179.01-00
<b>Section 197</b>	<b>Amortization of Goodwill &amp; Certain Other Intangibles</b> 201203004 201228011 201317003 201501011 201543014	<b>197.00-00</b>
	<ul style="list-style-type: none"> <li>• Certain Elections for Intangible Property 201214014</li> </ul>	197.01-00
<b>Section 215</b>	<b>Alimony, etc., Payments</b> 201206005 201246005	<b>215.00-00</b>
<b>Section 216</b>	<b>Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder</b> 201537015	<b>216.00-00</b>
<b>Section 263</b>	<b>Capital Expenditures (Deductible v. Not Deductible)</b> 201311021 201317003 201319009 201341029 201341031 201405014 201438005 201447004 201447015 201447016 201510039 201518012 201528034 201534005 201624021	<b>263.00-00</b>
	<ul style="list-style-type: none"> <li>• Development Costs</li> </ul>	263.02-00
	<ul style="list-style-type: none"> <li>• <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i> 201240011 201248014 201248015 201403011 201403011</li> </ul>	263.02-01
	<ul style="list-style-type: none"> <li>• Permanent Improvements 201213023</li> </ul>	263.03-00
	<ul style="list-style-type: none"> <li>• Leases</li> </ul>	263.08-00
	<ul style="list-style-type: none"> <li>• <i>Acquisition Costs</i> 201442021 201528012 201549020 201624021</li> </ul>	263.08-04
	<ul style="list-style-type: none"> <li>• Acquisition of Property, Intangibles 201543014 201614037</li> </ul>	263.13-00
	<ul style="list-style-type: none"> <li>• Allocation Between Capital Expenditure and Expense 201234026 201234027</li> </ul>	263.14-00
	<ul style="list-style-type: none"> <li>• Election to Deduct or Capitalize Certain Expenditures 201221013 201405009 201535002</li> </ul>	263.16-00
	<ul style="list-style-type: none"> <li>• Interest and Carrying Costs - Straddles 201212014 201310027</li> </ul>	263.21-00
<b>Section 263A</b>	<b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b> 201504011	<b>263A.00-00</b>

	• Exceptions	263A.02-00
	• <i>Substantially Constructed Self-Constructed Property</i> 201515007	263A.02-10
	• Capitalization of Costs	263A.03-00
	• <i>Direct Costs</i> 201439001	263A.03-01
	• <i>Indirect Costs</i> 201302018	263A.03-02
	• Allocation Methods 201439001	263A.04-00
	• <i>Simplified Production Method</i> 201439001	263A.04-05
	• Interest Capitalization 201302017	263A.08-00
	• <i>Designated Property</i> 201302017	263A.08-01
	• Oil and Gas Activities 201211011	263A.13-00
<b>Section 264</b>	<b>Amounts Paid in Connection With Insurance (Deductible v. Not Deductible)</b> 201443015 201443015	<b>264.00-00</b>
	• Exceptions 201322035 201617004	264.03-00
	• Key Persons 201617004	264.04-00
	• Allocation of Interest Expense to Policy Cash Values 201617004	264.05-00
<b>Section 267</b>	<b>Losses, Expenses, and Interest With Respect to Transactions Between Related Parties</b> 201252008 201330004 201330004	<b>267.00-00</b>
	• Losses: Deduction Disallowed 201343021	267.01-00
	• Expenses and Interest: In General	267.02-00
	• <i>Matching of Deduction and Payee Income</i> 201228035	267.02-01
	• <i>Payments to Foreign Persons</i> 201228035 201334037	267.02-03
	• Special Rules Applicable to Controlled Groups: In General	267.07-00
	• <i>Controlled Group Defined</i> 201405009	267.07-01
	• <i>Deferral of Loss from Sale or Exchange Between Members</i> 201203004 201323005 201334006 201419011 201603002	267.07-02
<b>Section 274</b>	<b>Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)</b> 201501010	<b>274.00-00</b>
	• Substantiation 201246031	274.08-00

	<ul style="list-style-type: none"> <li>• Percentage Disallowance for Meals and Entertainment Deductions 201219021</li> </ul>	274.14-00
<b>Section 275</b>	<b>Certain Taxes (Allowed v. Disallowed)</b>	<b>275.00-00</b>
	<ul style="list-style-type: none"> <li>• Federal Income 201306018</li> </ul>	275.01-00
<b>Section 280E</b>	<b>Expenditures In Connection With the Illegal Sale of Drugs</b>	<b>280E.00-00</b>
	201504011 201531016	
<b>Section 280G</b>	<b>Golden Parachute Payments</b>	<b>280G.00-00</b>
	<ul style="list-style-type: none"> <li>• Definitions</li> </ul>	280G.01-00
	<ul style="list-style-type: none"> <li>• <i>Parachute Payment</i> 201519017</li> </ul>	280G.01-01
<b>Section 301</b>	<b>Distributions of Property</b>	<b>301.00-00</b>
	201207002 201247004 201252008 201304002 201306012 201306013 201306014 201312028 201328025 201352007 201426019 201440006 201446013 201447019 201448016 201505035 201516047 201516050 201522001 201523017 201527004 201536016 201537020 201544015 201550017 201552011 201604008 201614033 201629003 201631005	
	<ul style="list-style-type: none"> <li>• Dividend in Property</li> </ul>	301.01-00
	<ul style="list-style-type: none"> <li>• <i>Form v. Substance</i> 201552027</li> </ul>	301.01-07
	<ul style="list-style-type: none"> <li>• Liquidation v. Reorganization 201350001</li> </ul>	301.04-00
	<ul style="list-style-type: none"> <li>• Constructive Dividend 201350001</li> </ul>	301.07-00
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b>	<b>302.00-00</b>
	201202010 201202020 201207002 201328025 201330017 201330018 201330017 201330018 201352007 201405005 201444007	
	<ul style="list-style-type: none"> <li>• Disproportionate Redemption of stock 201202010 201202020 201236025</li> </ul>	302.02-00
	<ul style="list-style-type: none"> <li>• Complete Termination of Interest 201228012 201405005</li> </ul>	302.03-00
<b>Section 304</b>	<b>Redemption Through Use of Related Corporations</b>	<b>304.00-00</b>
	<ul style="list-style-type: none"> <li>• Acquisition by Subsidiary</li> </ul>	304.01-00
	<ul style="list-style-type: none"> <li>• <i>Distribution to which Section 301 Applies</i> 201252008 201330004 201330004</li> </ul>	304.01-03
	<ul style="list-style-type: none"> <li>• Acquisition by Related Corporation (Other Than Subsidiary)</li> </ul>	304.02-00
	<ul style="list-style-type: none"> <li>• <i>Section 304 v. Section 351</i> 201228034</li> </ul>	304.02-01
	<ul style="list-style-type: none"> <li>• Control Requirement Met 201601001</li> </ul>	304.03-00
<b>Section 305</b>	<b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b>	<b>305.00-00</b>
	201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016 201505035 201516047 201544015 201550017 201631005	
	<ul style="list-style-type: none"> <li>• Stock Dividends 201304002 201404005 201446013 201447019 201516047 201537020</li> </ul>	305.01-00

	• Distributions in Lieu of Money 201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015 201552011 201607003 201629003 201631005	305.03-00
	• Disproportionate Distributions 201213011 201404005 201446013 201537020 201604008	305.04-00
	• Deemed Distributions 201604008	305.13-00
<b>Section 306</b>	<b>Dispositions of Certain Stock</b> 201308001 201308001	<b>306.00-00</b>
	• Section 306 Stock v. Not 306 Stock 201308001 201308001	306.01-00
<b>Section 311</b>	<b>Taxability of Corporation on Distribution</b> 201352007 201405005 201421015 201511020 201511020	<b>311.00-00</b>
	• With Respect to its Stock 201405005	311.01-00
<b>Section 312</b>	<b>Effect on Earnings and Profits (Decrease v. No Decrease)</b> 201330002 201330002	<b>312.00-00</b>
	• Computations of Earnings and Profits 201601001	312.01-00
	• Allocation in Separations 201240017 201249012 201330002 201330002 201527003	312.09-00
<b>Section 317</b>	<b>Other Definitions</b>	<b>317.00-00</b>
	• Redemption of Stock v. Not a Redemption 201247010	317.02-00
<b>Section 331</b>	<b>Gain or Loss to Shareholders in Corporate Liquidations</b> 201211020 201252008 201330004 201330004 201334006 201511020 201511020	<b>331.00-00</b>
	• Year Liquidation Occurs 201228023	331.04-00
	• Form v. Substance 201252008	331.07-00
<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b> 201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201308002 201333007 201350001 201352007 201404002 201406005 201411002 201418039 201418046 201433007 201441010 201443017 201445008 201452016 201504007 201511001 201511001 201512001 201528006 201535007 201537018 201607003 201622012 201626002	<b>332.00-00</b>
	• Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002	332.01-00
	• Debts of Parent to Subsidiary 201213018	332.07-00
<b>Section 336</b>	<b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b> 201237017 201418025 201511020 201511020	<b>336.00-00</b>
	• Liquidation in a Reorganization	336.03-00
	• <i>Distribution of Property to a Related Person</i> 201418025	336.03-01
	• <i>Disqualified Property</i> 201418025	336.03-02



	• <i>Liquidation to which section 332 Applies</i> 201328003	336.03-05
	• Stock Sales and Distributions Treated as Asset Transfers 201546011 201611006 201622019 201625006	336.05-00
<b>Section 337</b>	<b>Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)</b> 201404004 201536004 201625009	<b>337.00-00</b>
	• Section 332 Liquidations 201404004	337.10-00
	• Loss on Stock of Subsidiary 201606017 201606025	337.13-00
	• Conversion to Tax Exempt	337.14-00
	• <i>Transfer of Substantially All Assets to Tax Exempt</i> 201404004	337.14-01
	• Loss Disallowance 201310015 201606017 201606025	337.16-00
	• <i>Basis Reductions on Deconsolidation</i> 201521008 201521008 201521008 201521008 201521008	337.16-01
	• <i>Allowable Worthless Stock Loss</i> 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	337.16-02
<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b> 201211009 201213013 201214012 201351004 201412012 201429016 201435002	<b>338.00-00</b>
	• Express Election 201214018 201412012	338.01-00
	• <i>Time in which Election must be made</i> 201206010 201246021 <b>201632019 201338011 201437005 201438018 201503007</b> 201510037 201530017 201534007 201611016	338.01-02
	• Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012	338.02-00
	• Consistency Rules 201213013 201214012	338.04-00
	• Purchase from Related Corporation 201203004	338.09-00
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 201203004	338.80-00
<b>Section 341</b>	<b>Collapsible Corporations</b> 201209025	<b>341.00-00</b>
<b>Section 351</b>	<b>Transfer to Corporation Controlled by Transferor</b> 201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019 201505012 201506008 201511015 201511015	<b>351.00-00</b>
	• Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007 201506008 201601001	351.01-00

	<ul style="list-style-type: none"> <li>• Series of Transactions 201212001 201506008 201531014</li> </ul>	351.02-00
	<ul style="list-style-type: none"> <li>• "Property" Defined 201506008 201552026</li> </ul>	351.05-00
	<ul style="list-style-type: none"> <li>• Constructive Exchange 201350001</li> </ul>	351.11-00
	<ul style="list-style-type: none"> <li>• Section 351 v. Section 304 (See Also 0304.01-01) 201228034</li> </ul>	351.12-00
	<ul style="list-style-type: none"> <li>• Investment Company Exception 201547003 201622001 201622014</li> </ul>	351.13-00
	<ul style="list-style-type: none"> <li>• Exceptions 201552026</li> </ul>	351.15-00
<b>Section 354</b>	<b>Exchanges of Stock and Securities in Certain Reorganizations</b>	<b>354.00-00</b>
	<ul style="list-style-type: none"> <li>• Exchange v. Liquidation 201423010</li> </ul>	354.01-00
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b>	<b>355.00-00</b>
	201202007 201208017 201213001 201213005 201216027 201228030 201228033 201229002 201232033 201236014 201238018 201240013 201244006 201245020 201252017 201305003 201306010 201310023 201312017 201323017 201325009 201328024 201330002 201330022 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"> <li>• 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</li> </ul>	355.01-00
	<ul style="list-style-type: none"> <li>• 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</li> </ul>	355.01-01
	<ul style="list-style-type: none"> <li>• Split-Up 201402002 201402002 201418018 201423012</li> </ul>	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
	• <i>Five-Year Requirement</i> 201251006 201528016 201624004	355.03-01
	• Business Purpose 201308017 201308018 201308017 201308018	355.04-00
	• Control 201437013 201527003	355.05-00
	• <i>Distribution of Control</i> 201437013 201605016	355.05-01
	• Distributions Within a Consolidated Group 201305003 201352007 201445008	355.09-00
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001	355.10-00
<b>Section 356</b>	<b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Re- cognized)</b> 201424017	<b>356.00-00</b>
	• Reorganization Exchange	356.01-00
	• <i>Series of Transactions</i> 201614017	356.01-02
	• Securities as "Other Property" 201527003	356.02-00
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b>	<b>357.00-00</b>
	• Liabilities in Excess of Basis	357.02-00
	• <i>Exceptions</i> 201230008 201348006 201431002 201542004 201627001	357.02-02
<b>Section 358</b>	<b>Basis to Distributees</b>	<b>358.00-00</b>
	• Allocation of Basis 201411006 201437007	358.02-00
<b>Section 361</b>	<b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Re- cognized)</b> 201228033 201409003 201504007 201511001 201511001 201516014 201542004 201613008	<b>361.00-00</b>
	• Exchanges Not Solely in Kind 201423010 201440014	361.01-00
	• Distributions 201607003 201627001	361.02-00
	• <i>Certain Transfers to Creditors</i> 201228033 201409003 201511001 201511001 201537004 201601001 201627001	361.02-02
<b>Section 362</b>	<b>Basis to Corporations</b> 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028	<b>362.00-00</b>

	<ul style="list-style-type: none"> <li>• Property Acquired in Reorganizations and Transfers by Controlling Stock-holders 201418013 201418041 201418042 201505028 201521011 201521011 201521011 201521011 201521011 201545013</li> </ul>	362.01-00
<b>Section 367</b>	<b>Foreign Corporations</b> 201348011 201432002	<b>367.00-00</b>
	<ul style="list-style-type: none"> <li>• Transfer to Foreign Corporations Subject to Section 367(a) 201321018</li> </ul>	367.01-00
	<ul style="list-style-type: none"> <li>• Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018</li> </ul>	367.03-00
	<ul style="list-style-type: none"> <li>• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009</li> </ul>	367.03-01
	<ul style="list-style-type: none"> <li>• <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018</li> </ul>	367.03-13
	<ul style="list-style-type: none"> <li>• Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a)</li> </ul>	367.06-00
	<ul style="list-style-type: none"> <li>• <i>Anti-Abuse Rule</i> 201530020</li> </ul>	367.06-07
	<ul style="list-style-type: none"> <li>• Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018</li> </ul>	367.30-00
	<ul style="list-style-type: none"> <li>• Treatment of Distribution Described in Section 367(e) 201348011 201423006</li> </ul>	367.40-00
	<ul style="list-style-type: none"> <li>• <i>Liquidations Under Section 332</i> 201348011 201606006</li> </ul>	367.40-02
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b> 201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201308001 201308017 201308018 201330022 201341026 201349006 201402002 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004 201512001	<b>368.00-00</b>
	<ul style="list-style-type: none"> <li>• Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002 201423010 201436034 201438009 201505012 201535007 201625012 201625013</li> </ul>	368.01-00
	<ul style="list-style-type: none"> <li>• Stock for Stock (Type "B") 201249011 201250021 201324009 201603020</li> </ul>	368.02-00
	<ul style="list-style-type: none"> <li>• <i>Liquidation Distribution</i> 201418039 201418046</li> </ul>	368.02-02
	<ul style="list-style-type: none"> <li>• Stock for Property (Type "C") 201224006 201228030 201247009 201252014 201324003 201340016 201411002 201413003 201418039 201418046 201422004 201424007</li> </ul>	368.03-00
	<ul style="list-style-type: none"> <li>• <i>Substantially All the Property</i> 201247009</li> </ul>	368.03-01

<ul style="list-style-type: none"> <li>• Assets for Control of Transferee (Type "D")</li> </ul>	368.04-00
201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014 201238018 201240013 201240016 201244006 201244008 201250004 201251006 201252002 201252017 201306006 201306010 201308002 201310023 201312022 201313016 201314001 201315016 201325009 201329005 201330002 201330007 201330022 201612012 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 201603020 201607003 201613008	
<ul style="list-style-type: none"> <li>• Recapitalization (Type "E")</li> </ul>	368.05-00
201308001 201315009 201315020 201315021 201308001 201424010	
<ul style="list-style-type: none"> <li>• Change in Identity, etc. (Type "F")</li> </ul>	368.06-00
201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008 201511020 201511020 201611015	
<ul style="list-style-type: none"> <li>• Continuity of Interest Rule</li> </ul>	368.08-00
201214013 201224006 201247009	
<ul style="list-style-type: none"> <li>• <i>Related party Acquisitions</i></li> </ul>	368.08-03
201214013	
<ul style="list-style-type: none"> <li>• <i>Business Enterprise Continuity</i></li> </ul>	368.08-06
201247009 201314028 201413003	
<ul style="list-style-type: none"> <li>• <i>Historic Business Assets</i></li> </ul>	368.08-07
201224006	
<ul style="list-style-type: none"> <li>• <i>Transfers to Controlled Corporations</i></li> </ul>	368.08-08
201214013 201224006 201234009 201240016 201424007 201625012 201625013	
<ul style="list-style-type: none"> <li>• Plan of Reorganization</li> </ul>	368.09-00
201411002 201626002 201627001	
<ul style="list-style-type: none"> <li>• <i>Several Steps</i></li> </ul>	368.09-01
201252014 201411002	
<ul style="list-style-type: none"> <li>• Liquidation v. Reorganization</li> </ul>	368.12-00
201505012	
<ul style="list-style-type: none"> <li>• Transactions Involving Two or More Investment Companies</li> </ul>	368.13-00
201247009	
<ul style="list-style-type: none"> <li>• Transfer by Corporation in Title 11 Case (Type "G")</li> </ul>	368.14-00
201208036 201230020 201523001	
<b>Section 381</b>	
<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b>	<b>381.00-00</b>
<ul style="list-style-type: none"> <li>• Method of Accounting</li> </ul>	381.04-00
201237012 201343012	

<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b>	<b>382.00-00</b>
	201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 201308026 201308029 201335012 201345023 201350006 201403007 201403007 201412009 201432015 201443009 201443009 201549010	
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i> 201418038 201545014	382.02-05
	• Value of Old Loss Corporation 201435003	382.05-00
	• Ownership Change 201350006	382.07-00
	• <i>Segregation Rules</i> 201350006 201451015	382.07-05
	• Built-in Gains and Losses and Section 338 Gains 201629007	382.08-00
	• <i>Net Unrealized Built-in Gain</i> 201629007	382.08-01
	• Definitions and Special Rules 201215007 201403007 201403007	382.11-00
	• <i>5-Percent Shareholder</i> 201215007 201403007 201403007	382.11-09
	• Operating Rules 201322032 201335012 201443009 201443009	382.12-00
	• <i>Contributions to Capital</i> 201350006	382.12-01
	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003	382.12-08
	• <i>Election Out</i> 201519004	382.12-13
	• <i>Controlled Groups</i> 201232016 201232017 201335012 201421011 201421012 201421013 201443009 201443009	382.12-16
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b>	<b>385.00-00</b>
	• Debt v. Equity 201230008 201323021	385.01-00
	• New Financial Products 201209006 201226026	385.03-00
<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b>	<b>401.00-00</b>
	201205022 201234036 201238031 201242019 201242020 201338028	
	• Impossibility of Diversion	401.01-00
	• <i>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

	<ul style="list-style-type: none"> <li>• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 201440027 201605006</li> </ul>	401.04-00
	<ul style="list-style-type: none"> <li>• <i>Discrimination in Availability of Form of Benefit</i> 201605006</li> </ul>	401.04-03
	<ul style="list-style-type: none"> <li>• Required Distributions 201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024 201628004 201628005 201628006</li> </ul>	401.06-00
	<ul style="list-style-type: none"> <li>• <i>In General</i> 201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028</li> </ul>	401.06-01
	<ul style="list-style-type: none"> <li>• <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021 201628004 201628005 201628006</li> </ul>	401.06-02
	<ul style="list-style-type: none"> <li>• Commencement of Benefits Under Qualified Trusts 201221033</li> </ul>	401.11-00
	<ul style="list-style-type: none"> <li>• Medical, Etc. Benefits 201611003 201625005</li> </ul>	401.27-00
	<ul style="list-style-type: none"> <li>• Cash or Deferred Arrangements 201417025 201527042 201532036 201601012</li> </ul>	401.29-00
	<ul style="list-style-type: none"> <li>• <i>Special Antidiscrimination Rules</i> 201615013 201615013</li> </ul>	401.29-01
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b> 201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201618019 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 201549031 201549032 201603043 201608021 201610023 201611020 201625021 201627006	<b>402.00-00</b>
	<ul style="list-style-type: none"> <li>• Exempt Trust 201417025</li> </ul>	402.01-00
	<ul style="list-style-type: none"> <li>• Foreign Situs Trust 201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046</li> </ul>	402.03-00
	<ul style="list-style-type: none"> <li>• Amounts Distributed or Made Available to Beneficiary 201431037 201527042</li> </ul>	402.06-00
	<ul style="list-style-type: none"> <li>• Unrealized Appreciation of Employer's Securities 201242019 201427024</li> </ul>	402.07-00
	<ul style="list-style-type: none"> <li>• 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</li> </ul>	402.08-00

	• <i>Reorganization Payments</i> 201535025	402.08-03
	• <i>By a Surviving Spouse</i> 201523019 201523020	402.08-05
	• Tax on Lump Sum Distributions 201241019	402.09-00
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b> 201230030	<b>403.00-00</b>
	• Non-Forfeitable Rights 201345036 201451062 201501026	403.03-00
	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 201538020	403.04-00
	• Rollover Amounts 201212023 201224043 201323040 201419021 201524027	403.05-00
<b>Section 404</b>	<b>Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)</b> 201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201511039	<b>404.00-00</b>
<b>Section 404A</b>	<b>Deduction for Certain Foreign Deferred Compensation Plans</b> 201540015	<b>404A.00-00</b>
<b>Section 408</b>	<b>Individual Retirement Accounts</b> 201208039 201612001 201618011 201618011 <b>201632015 201405032 201405033</b> 201405034 201423043 201431038 201439006 201451065 201611022	<b>408.00-00</b>
	• Exclusive Benefit of Individual or His Beneficiary 201225020	408.01-00
	• Qualification	408.02-00
	• <i>Benefit Distributions</i> 201628004 201628005 201628006	408.02-01



• Rollover Contributions

408.03-00

201203034 201204024 201205021 201206023 201206025 201206026 201207013  
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 201218027 201218040 201219035 201219039 201221035 201221036 201221037  
 201224047 201225021 201225022 201225023 201226034 201226035 201227009  
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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
<b>Section 408A</b>	<b>Roth IRA</b> 201219035 201219036 201219037 201230029 201242018 201320022 201612001 201404016 201404018 201442071 201446036 201448034 201449012 201449013 201506015 201511022 201511045	<b>408A.00-00</b>
<b>Section 409</b>	<b>Qualifications for Tax Credit Employee Stock Ownership Plans</b> • Tax Credit Employee Stock Ownership Plan Defined • <i>Definition of Employer Securities</i> 201511039 201511039 201538021	<b>409.00-00</b> 409.01-00 409.01-09
<b>Section 410</b>	<b>Minimum Participation Standards</b> • Eligibility • <i>Discrimination as to Coverage</i> 201615013 201615013	<b>410.00-00</b> 410.02-00 410.02-01
<b>Section 411</b>	<b>Minimum Vesting Standards</b> • Vesting of Employer Contributions • <i>Suspensions</i> 201531021 • Accrued Benefit Requirements 201617006	<b>411.00-00</b> 411.02-00 411.02-05 411.03-00
<b>Section 412</b>	<b>Minimum Funding Standards</b> 201205020 201208042 201221038 201221039 201238030 201330030 201330030 201427030 201428017 201437021 201511040 201511040 201511041 201511041 201525019 201525019 201525019 201525019 201619016 • Minimum Funding Waiver 201204022 201204023 201204026 201206021 201209016 201209017 201209018 201209019 201209020 201209021 201209024 201210048 201210049 201215017 201218036 201218039 201219038 201229015 201229016 201229017 201229018 201230034 201230035 201233026 201239013 201311040 201316025 201319035 201322050 201327022 201341040 201414034 201419023 201429037 201433028 201437022 201440034 201442068 201443034 201443035 201449011 201509067 201509068 201510061 201511042 201511042 201511043 201511043 201513006 201513007 201513008 201533013 201537026 201537027	<b>412.00-00</b> 412.06-00

<b>Section 414</b>	<b>Definitions and Special Rules</b>	<b>414.00-00</b>
	201305021 201317025 201340026 201351030 201425026 201443035 201443036 201509069 201529009 201606029	
	• Church Plan	414.08-00
	201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201318030 201319036 201322051 201323042 201323043 201308033 201339004 201345041 201349027 201350048 201415015 201420028 201421031 201425025 201432028 201442072 201505048 201505049 201505050 201505051 201537025 201538023 201538024 201543012 201551004	
	• Certain Employee Contributions	414.09-00
	201305021 201340026 201351030 201417025 201425026 201443035 201443036 201509069 201529009 201532036 201540014 201601013 201606029	
	• Separate Lines of Business and Operating Units	414.18-00
	201552002	
<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans</b>	<b>415.00-00</b>
	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	
	• Limitation for Defined Contribution Plans	415.02-00
	• <i>Participant's Compensation</i>	415.02-02
	201511039 201511039	
	• <i>Stock Ownership Plans</i>	415.02-05
	201424030	
	• Qualified Governmental Excess Benefit Plans	415.12-00
	201537024 201539030 201546012	
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b>	<b>419.00-00</b>
	201424004 201440022 201441019 201442064 201442065 201501014	
	• Aggregation Rules	419.13-00
	201225019	
<b>Section 419A</b>	<b>Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.)</b>	<b>419A.00-00</b>
	201424004 201440022 201442064 201442065 201501014	
<b>Section 420</b>	<b>Transfers to Retiree Health</b>	<b>420.00-00</b>
	201511044 201511044	
<b>Section 424</b>	<b>Definitions and Special Rules</b>	<b>424.00-00</b>
	• Disposition	424.02-00
	201519031	
<b>Section 442</b>	<b>Change of Annual Accounting Period (Permitted v. Not Permitted) (See Also 444.00-00)</b>	<b>442.00-00</b>
	201505014	
<b>Section 444</b>	<b>Election of Taxable Year Other Than Required Year</b>	<b>444.00-00</b>
	• Termination of Election	444.04-00
	201302022	
<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b>	<b>446.00-00</b>
	201228035 201350033 201403015 201403015 201503011 201504011 201614037	

	<ul style="list-style-type: none"> <li>Clearly v. Not Clearly Reflecting Income 201504011 201547004</li> </ul>	446.01-00
	<ul style="list-style-type: none"> <li>Change of Methods (Permissible v. Not Permissible) 201202021 201345025 201426025 201442050 201442051 201521012 201521012 201521012 201521012 201521012</li> </ul>	446.04-00
	<ul style="list-style-type: none"> <li><i>Correction of Method or Error</i> 201442049 201442050 201442051</li> </ul>	446.04-01
	<ul style="list-style-type: none"> <li><i>Consent Needed</i> 201442050 201442051</li> </ul>	446.04-03
	<ul style="list-style-type: none"> <li><i>Computing Depreciation</i> 201410029</li> </ul>	446.04-13
	<ul style="list-style-type: none"> <li><i>Change in Method of Accounting for Depreciation</i> 201436048</li> </ul>	446.04-17
	<ul style="list-style-type: none"> <li>Change of Methods; Inventory</li> </ul>	446.19-00
	<ul style="list-style-type: none"> <li><i>Uniform Capitalization Rules (See Also 1.263A)</i> 201430013</li> </ul>	446.19-06
	<ul style="list-style-type: none"> <li>Notional Principal Contracts 201411032</li> </ul>	446.21-00
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b> 201203013 201321023 201607026	<b>451.00-00</b>
	<ul style="list-style-type: none"> <li>Indeterminate Income 201607026</li> </ul>	451.05-00
	<ul style="list-style-type: none"> <li>Tax Refunds 201231011</li> </ul>	451.08-00
	<ul style="list-style-type: none"> <li>Prepaid and Advance Income 201619009</li> </ul>	451.13-00
	<ul style="list-style-type: none"> <li><i>Goods (1.451-5)</i> 201610017</li> </ul>	451.13-04
	<ul style="list-style-type: none"> <li>Constructive Receipt 201321023 201327002</li> </ul>	451.14-00
	<ul style="list-style-type: none"> <li><i>Payments to Third Person</i> 201321023</li> </ul>	451.14-03
	<ul style="list-style-type: none"> <li>Accrual Method 201321023</li> </ul>	451.19-00
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	<ul style="list-style-type: none"> <li>Disposition of Obligations 201248006 201248007 201248008</li> </ul>	453.05-00
	<ul style="list-style-type: none"> <li>Timely v. Untimely Elections 201530001 201616004</li> </ul>	453.06-00
	<ul style="list-style-type: none"> <li><i>Election Out</i> 201524010 201524011 201524012 201524013 201530001 201540003</li> </ul>	453.06-06
	<ul style="list-style-type: none"> <li>Revocation of Elections 201232021 201332009 201440004 201503005</li> </ul>	453.08-00
	<ul style="list-style-type: none"> <li>Contingent Payment Sales 201241001</li> </ul>	453.09-00

	• <i>Alternative Basis Recovery</i> 201241001 201417006 201626009 201626010 201626011 201626012	453.09-01
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	• <i>Installment Method</i> 201348007	453.10-02
	• Dealer Dispositions	453.13-00
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<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b> 201228043 201351001 201434003 201508001 201545010	<b>457.00-00</b>
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	• 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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	• Allocation of Costs to Contract (See Also 451 and 446)	460.03-00
	• <i>Construction/Real Estate ISP - Percentage of Completion Method of Accounting - Timing of Cost Recognition</i> 201537022	460.03-09
<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b> 201237012 201322023 201323006 201343012 201442048 201603024 201610006	<b>461.00-00</b>
	• Accrual Method 201246029	461.01-00
	• <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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	• Exclusions	465.04-00
	• <i>Real Property</i> 201606027	465.04-01
<b>Section 467</b>	<b>Certain Payments for the Use of Property or Services</b>	<b>467.00-00</b>
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<b>Section 468</b>	<b>Special Rules for Mining and Solid Waste Reclamation and Closing Costs</b>	<b>468.00-00</b>
	• Mining (See Also 613.03-06 et seq) 201311011	468.01-00
<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b> 201612003	<b>468A.00-00</b>
	• In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014 201432012 201450009 201450010 201451011 201451013 201510030	468A.01-00
	• Ruling Amount 201221011	468A.04-00
	• <i>Revised Schedules</i> 201244007 201245011 201246009 201246010 201246011 201250006 201250007 201331003 201331004 201334002 201334003 201334004 201334035 201336015 201347009 201347010 201515014 201521005 201521005 201521005 201521005 201521005 201540007 201541005 201541005 201542006 201545019 201546007 201546008 201547001 201547002 201550019 201550020 201550021 201616003 201616005	468A.04-02
	• Time When Payments Deemed Made 201450011	468A.07-00
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b> 201208036 201347019 201411027	<b>468B.00-00</b>
	• In General 201447005 201450019	468B.01-00
	• Taxation of Designated Settlement Funds 201347019 201411027	468B.02-00
	• Other Funds 201322026	468B.06-00
	• Clarification Of Taxation of Certain Funds 201208036 201347019 201411027	468B.07-00
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b> 201244017 201312041 201324018 201411025 201427016 201515032	<b>469.00-00</b>
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	• <i>Closely Held C Corporation</i> 201411025	469.01-02
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	• Material Participation Defined 201317010	469.08-00
	• Other Definitions and Rules 201348013	469.10-00
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<b>Section 471</b>	<b>General Rule for Inventories</b> 201504011	<b>471.00-00</b>
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	• LIFO Conformity Requirement 201550031	472.05-00
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	• Treatment of Securities Marked to Market 201314042	475.01-00
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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
	• Definitions 201238025 201529006	475.05-00
	• Commodities Dealers 201623005	475.06-00
	• Commodities Traders 201623005	475.07-00
	• Securities Traders 201239004 201423019 201432016	475.08-00
<b>Section 481</b>	<b>Adjustments Required by Changes in Method of Accounting</b> 201350033 201403015 201403015 201426025 201436048 201503011 201521012 201521012 201521012 201521012 201521012 201547004	<b>481.00-00</b>
	• Pre-1954 Adjustments	481.02-00
	• <i>Involuntary</i> 201231004 201442049	481.02-02
<b>Section 483</b>	<b>Interest on Certain Deferred Payments</b>	<b>483.00-00</b>
	• Payments to Which Section Applies	483.02-00
	• <i>Indefinite as to Time, Liability, or Amount (Contingent)</i> 201451003	483.02-01

<b>Section 501</b>	<b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b>	<b>501.00-00</b>
	201204019 201210044 201216040 201217018 201217019 201218041 201219024 201219025 201221023 201224033 201224036 201229001 201229010 201230025 201232036 201233017 201234030 201236032 201242014 201242015 201242017 201244021 201245021 201303017 201305013 201311028 201311029 201313034 201317011 201319031 201322041 201323024 201325017 201333014 201335014 201338052 201340020 201347022 201350044 201407014 201410035 201411037 201411037 201415008 201415010 201417017 201419015 201424024 201429027 201431032 201433016 201433017 201433020 201434022 201434023 201451030 201451033 201505040 201505041 201505042 201507026 201517008 201614040 201620011 201620011	
	• 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"> <li>• Religious, Charitable, etc., Institutions and Community Chest</li> </ul>	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 201631012 201631013	
<ul style="list-style-type: none"> <li>• Employee Benefit Organization (See Also 0501.09-00)</li> </ul>	501.03-01
201203032 201313033 201351025 201428019 201428024	
<ul style="list-style-type: none"> <li>• Foundations</li> </ul>	501.03-02
201335014 201335023 201411037 201436051 201513005 201514016 201541013 201603033 201606030 201609001	
<ul style="list-style-type: none"> <li>• Trusts</li> </ul>	501.03-03
201219029 201237019 201306023 201317011 201335014 201447049 201451032 201451035 201617011	
<ul style="list-style-type: none"> <li>• Unincorporated Associations</li> </ul>	501.03-04
201241010	

<ul style="list-style-type: none"> <li>• <i>Corporations</i></li> </ul>	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"> <li>• <i>Civil Rights Groups</i></li> </ul>	501.03-07
201217021	
<ul style="list-style-type: none"> <li>• <i>Educational Organizations</i></li> </ul>	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"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i></li> </ul>	501.03-11
201210041 201317012 201328035 201445015 201451037	
<ul style="list-style-type: none"> <li>• <i>Libraries, Museums, etc.</i></li> </ul>	501.03-13
201221024 201517011	
<ul style="list-style-type: none"> <li>• <i>Literary Organizations</i></li> </ul>	501.03-14
201433020	
<ul style="list-style-type: none"> <li>• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i></li> </ul>	501.03-15
201215011 201322041 201335024 201438032	
<ul style="list-style-type: none"> <li>• <i>Prevention of Cruelty Groups</i></li> </ul>	501.03-18
201337017	
<ul style="list-style-type: none"> <li>• <i>Public Recreation Facilities and Athletic Organizations</i></li> </ul>	501.03-19
201204020 201340021 201343028 201619010	
<ul style="list-style-type: none"> <li>• <i>Religious Organizations</i></li> </ul>	501.03-20
201232034 201236033 201246041 201251018 201310045 201325017 201327018 <b>201632021 201350047 201414024 201417017 201420020 201523022</b>	
<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i></li> </ul>	501.03-22
201237020 201251022 201415003 201423030 201432037	
<ul style="list-style-type: none"> <li>• <i>Scientific Organizations</i></li> </ul>	501.03-24
201311030 201313032	
<ul style="list-style-type: none"> <li>• <i>Social Welfare Groups (See Also 0501.04-00)</i></li> </ul>	501.03-25
201304011 <b>201632022 201340021 201415007 201451036 201505042</b>	
<ul style="list-style-type: none"> <li>• <i>State Instrumentalities</i></li> </ul>	501.03-26
201411018	
<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i></li> </ul>	501.03-30
201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 <b>201632020 201632021 201632023 201330037</b> 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	
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201218016 201433018	

<ul style="list-style-type: none"> <li>• <i>Lessening the Burdens of Government</i></li> </ul>	501.03-33
201213029 201214034 201413012 201531022	
<ul style="list-style-type: none"> <li>• Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</li> </ul>	501.04-00
201204018 201205014 201213032 201214035 201215014 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201224031 201224034 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016 201329022 201331006 201333017 201333018 201334045 201335017 201338053 201338055 201349018 201351024 201403019 201403019 201403020 201406019 201409013 201411039 201414028 201424028 201425013 201429031 201443021 201449002 201451033 201503020 201505043 201507025 201511025 201511025 201518018 201552032 201615014 201615014	
<ul style="list-style-type: none"> <li>• <i>Local Associations of Employees</i></li> </ul>	501.04-01
201321033 201321035 201321036 201321038 201323027 201323032 201443020	
<ul style="list-style-type: none"> <li>• <i>Prepaid Medical Care Association (See Also 0501.03-10)</i></li> </ul>	501.04-02
201406019 201451033	
<ul style="list-style-type: none"> <li>• <i>Political Activities Organizations</i></li> </ul>	501.04-03
201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403019 201403020 201424028 201449002 201552032 201615014 201615014	
<ul style="list-style-type: none"> <li>• <i>Community</i></li> </ul>	501.04-06
201338053	
<ul style="list-style-type: none"> <li>• <i>Homeowners Association</i></li> </ul>	501.04-07
201204017 201224032 201224035 201234028 201325016 201548020 201604019 201623013	
<ul style="list-style-type: none"> <li>• Labor Organizations</li> </ul>	501.05-00
201217022 201311031	
<ul style="list-style-type: none"> <li>• <i>Agriculture and Horticulture Organizations</i></li> </ul>	501.05-01
201205011 201205015 201233018 201327015 201508011	
<ul style="list-style-type: none"> <li>• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</li> </ul>	501.06-00
201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201338047 201347023 201349019 201349021 201405025 201406020 201420021 201425014 201430018 201446026 201451038 201502015 201509041 201514019 201521017 201521017 201521017 201521017 201521017 201527045 201540017 201617010 201631015	
<ul style="list-style-type: none"> <li>• <i>Performance of Particular Services for Members</i></li> </ul>	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"> <li>• <i>Conduct of Business for Profit</i></li> </ul>	501.06-02
201327015	
<ul style="list-style-type: none"> <li>• <i>Professional Associations (See Also 0501.03-11)</i></li> </ul>	501.06-03
201217022 201347022 201621017	

<ul style="list-style-type: none"> <li>• Social Clubs</li> </ul>	501.07-00
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<ul style="list-style-type: none"> <li>• <i>Profit v. Not for Profit</i></li> </ul>	501.07-01
201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201615019	
<ul style="list-style-type: none"> <li>• <i>Distribution of Assets</i></li> </ul>	501.07-02
201204018 201213034 201213035 201515035	
<ul style="list-style-type: none"> <li>• <i>Leases or Sales of Club Property</i></li> </ul>	501.07-03
201204018 201302043 201306027 201315030 201629009	
<ul style="list-style-type: none"> <li>• <i>Automobile Clubs</i></li> </ul>	501.07-04
201430019	
<ul style="list-style-type: none"> <li>• <i>Business with Nonmembers</i></li> </ul>	501.07-05
201204018 201219032 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 201615019 201615019	
<ul style="list-style-type: none"> <li>• <i>Payment of Benefits to Members</i></li> </ul>	501.07-06
201219032 201306027	
<ul style="list-style-type: none"> <li>• Fraternal Beneficiary Societies (See Also 0501.03-09)</li> </ul>	501.08-00
201425015	
<ul style="list-style-type: none"> <li>• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</li> </ul>	501.09-00
201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036 201532037 201605015 201625004 201625018	
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201451040 201605015	
<ul style="list-style-type: none"> <li>• <i>Geographic Locale</i></li> </ul>	501.09-02
201221030 201330039 201330039 201415008	
<ul style="list-style-type: none"> <li>• <i>Inurement</i></li> </ul>	501.09-03
201321040 201351026 201605015 201625004 201625018	
<ul style="list-style-type: none"> <li>• <i>Membership</i></li> </ul>	501.09-04
201221030 201224037 201250023 201250024 201251023 201415008 201422025	
<ul style="list-style-type: none"> <li>• Domestic Fraternal Societies, Orders, and Associations</li> </ul>	501.10-00
201240026 201340022 201620014 201620014	
<ul style="list-style-type: none"> <li>• Local Benevolent Life Insurance Associations, etc.</li> </ul>	501.12-00
201247019 201431031	
<ul style="list-style-type: none"> <li>• <i>Mutual Ditch or Irrigation Companies</i></li> </ul>	501.12-01
201246038	
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Telephone Companies</i></li> </ul>	501.12-02
201309017 201431031	
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Electric Companies</i></li> </ul>	501.12-03
201241012 201340017 201423028	
<ul style="list-style-type: none"> <li>• Cemetery Companies</li> </ul>	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
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• 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 201631014	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"> <li>• Private v. Public Interest Served</li> </ul>	501.33-00
201202038 201202039 201203024 201203025 201204019 201204020 201205010 201205011 201205012 201209011 201209012 201209013 201210042 201210043 201211025 201211026 201213031 201215012 201215013 201216040 201217019 201218021 201219028 201219029 201221023 201223020 201224031 201224034 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234029 201234030 201241011 201242015 201244021 201247017 201247018 201250025 201250027 201250028 201250029 201252024 201252025 201252026 201302040 201302041 201303017 201303019 201303020 201304011 201305011 201305012 201305013 201307014 201308032 201309019 201310046 201310048 201310049 201311028 201311029 201311030 201311033 201313032 201313033 201313034 201314045 201314046 201314047 201314048 201314049 201315029 201322053 201323028 201323035 201326019 201330043 <b>201632020 201308032 201330043 201331007 201331008 201334043 201334044</b> 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 201631014	
<ul style="list-style-type: none"> <li>• Trustees Serve Private Interest</li> </ul>	501.33-01
201226029 201228041 201236033 201315028 201350043 201414024 201451043 201451045	
<ul style="list-style-type: none"> <li>• "Exclusively" Test</li> </ul>	501.35-00
201221023 201228040 201237019 201303019 201303020 201306026 201322053 <b>201632021 201334045 201340021 201345031 201345032 201405023 201407020</b> 201414024 201415007 201431032 201433019 201452018 201505042 201511024 201511024 201523021 201529013 201538025 201540019 201545030 201617011	
<ul style="list-style-type: none"> <li>• Business Activities</li> </ul>	501.36-00
201234029 201250029 201310046 201314047 201329024 201330038 201330038 201334045 201404013 201405022 201405023 201407019 201428028 201431032 201433020 201510058 201514013 201525012 201525012 201525012 201525012 201545030 201601014 201617011	
<ul style="list-style-type: none"> <li>• Section 501(c)(3) Organizations</li> </ul>	501.36-01
201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 <b>201632021 201330037 201330038 201403017</b> 201403017 201405023 201414024 201428022 201428023 201510058 201517008 201525011 201525011 201525011 201525011 201535019 201538025 201540016 201545031 201601014 201617012	
<ul style="list-style-type: none"> <li>• Publishing Activities, Radio, Television, etc.</li> </ul>	501.36-03
201204021 201252025 201433020 201526020	
<ul style="list-style-type: none"> <li>• Fund Raising (See also 0512.06-00)</li> </ul>	501.36-04
201323037 201407020 201416010	
<ul style="list-style-type: none"> <li>• Legislative and Political Propaganda Activities</li> </ul>	501.38-00
201415007 201505042	
<ul style="list-style-type: none"> <li>• "Action" Organizations</li> </ul>	501.38-01
201415007 201430014 201505042	
<ul style="list-style-type: none"> <li>• Electing Expenditure Test</li> </ul>	501.38-02
201239012 201415007	
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201317011 201444043	

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

	• Continuation of Private Foundation Status 201424025	509.03-00
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc., Organizations (Taxable v. Not Taxable)</b> 201206018 201219024 201251019 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 201626004	<b>511.00-00</b>
	• Organizations Subject to Tax 201406019	511.01-00
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	• Exception, Additions, and Limitations on Unrelated Income 201206018 201425016 201430017 201503018	512.01-00
	• <i>Rents and Royalties</i> 201444043	512.01-01
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	• Advertising (See Also 0501.26-02) 201405029	512.05-00
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	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027	512.09-03
	• Modifications 201409009 201435017 201441018 201503018 201603032	512.10-00
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b> 201219024 201219031 201250025 201251019 201320023 201322054 201406020 201413012 201417018 201422027 201423027 201423030 201430018 201440023 201445015 201543017 201603032 201613014 201613015	<b>513.00-00</b>
	• Trusts 201613014 201613015 201613015	513.01-00
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<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b> 201418061 201422027 201430017 201434024 201434026	<b>514.00-00</b>
	• Definitions--Debt-Financed Property 201221024 201418061 201434024 201434026 201603032	514.06-00



	• Acquisition Indebtedness 201206018 201246040	514.07-00
<b>Section 521</b>	<b>Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt)</b> 201333014 201511020 201511020	<b>521.00-00</b>
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	• Definition of Homeowners Association 201204017	528.05-00
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<b>Section 534</b>	<b>Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer)</b> 201428023	<b>534.00-00</b>
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	• Stock Ownership Requirements 201208025	542.02-00
<b>Section 544</b>	<b>Rules for Determining Stock Ownership</b> 201208025	<b>544.00-00</b>
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	• Preferential Dividends 201216031 201304002 201316013 201327006 201444022 201516047	562.03-00
<b>Section 565</b>	<b>Consent Dividends</b> 201202014 201336017 201628015	<b>565.00-00</b>
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<b>Section 597</b>	<b>Federal Financial Assistance Provided</b> 201201010	<b>597.00-00</b>
	• Taxable Transfers 201441014	597.06-00
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<b>Section 611</b>	<b>Allowance of Deduction for Depletion (Deductible v. Not Deductible)</b> 201448020	<b>611.00-00</b>
	• By Whom Deductible	611.02-00
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<b>Section 613A</b>	<b>Limitations on Percentage Depletion in the Case of Oil and Gas Wells</b>	<b>613A.00-00</b>
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	• Limitations on Subsection (c)	613A.04-00
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	• <i>Pursuant to Governing Instrument</i> 201438014	642.03-02
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	• Income Defined 201320009	643.02-00
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	• 65-Day Rule 201245008	663.04-00
<b>Section 664</b>	<b>Charitable Remainder Trusts</b> 201249002 201332011 201332012 201340012 201420010 201426006 201442067	<b>664.00-00</b>
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	• <i>Losses Disallowed</i> 201343021	707.02-01
<b>Section 708</b>	<b>Continuation of Partnership</b> 201315026 201605004 201619001	<b>708.00-00</b>
	• Termination 201244004 201326007 201528007 201619001	708.01-00
	• Merger, Conversion or Consolidation 201619001	708.02-00
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<b>Section 721</b>	<b>Nonrecognition of Gain or Loss on Contributions</b> 201308019 201326014 201308019 201422004 201511020 201511020 201547003	<b>721.00-00</b>
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<b>Section 732</b>	<b>Basis of Distributed Property Other Than Money</b> 201505001	<b>732.00-00</b>
<b>Section 734</b>	<b>Optional Adjustment to Basis of Undistributed Partnership Property</b> 201521012 201521012 201521012 201521012 201521012	<b>734.00-00</b>
<b>Section 737</b>	<b>Recognition of Precontribution Gain in Case of Certain Distributions to Contributing Partner</b> 201537002 201537003	<b>737.00-00</b>
<b>Section 752</b>	<b>Treatment of Certain Liabilities</b> 201511020 201511020 201608005	<b>752.00-00</b>
	• Liability to Which Property is Subject 201525010 201525010 201525010	752.03-00
	• Sharing Recourse Liabilities 201525010 201525010 201525010 201525010	752.06-00
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	• Partnership Liability Versus Partner Liability 201525010 201525010 201525010 201525010	752.08-00
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	<ul style="list-style-type: none"> <li>• Timeliness of Election</li> </ul> 201201007 201201014 201251004 201314013 <b>201632006 201632007 201632008 201632009 201341002 201410014 201410019 201410020 201410021 201410022</b> 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 201605007 201611008 201624005 201629002	754.02-00
<b>Section 761</b>	<b>Terms Defined</b>	<b>761.00-00</b>
	<ul style="list-style-type: none"> <li>• Partnership</li> </ul> 201235015 201323015 201329003	761.01-00
	<ul style="list-style-type: none"> <li>• <i>Organizations Treated as a Partnership</i></li> </ul> 201329003	761.01-01
	<ul style="list-style-type: none"> <li>• Partner</li> </ul> 201411035	761.02-00
	<ul style="list-style-type: none"> <li>• Partnership Agreement</li> </ul> 201517006	761.03-00
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	201412001	
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	201312031	
	<ul style="list-style-type: none"> <li>• Method of Computing Reserves for Purposes of Computing Income</li> </ul> 201312031	807.03-00
	<ul style="list-style-type: none"> <li>• <i>Prevailing Commissioners' Standard Tables</i></li> </ul> 201230009	807.03-04
	<ul style="list-style-type: none"> <li>• Adjustments for Change in Computing Reserves</li> </ul> 201511013 201511013	807.05-00
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	<ul style="list-style-type: none"> <li>• Treatment Nondiversified Contracts</li> </ul>	817.08-00
	<ul style="list-style-type: none"> <li>• <i>Look-Through Diversification</i></li> </ul> 201540004	817.08-04
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	201225013 201229008 201314020 201317002 201323009 201428006 201438022 201440015 201451012 201511021 201511021 201517018 201527014 201527015 201532028 201535009 201540008 201611001	
	<ul style="list-style-type: none"> <li>• Alternative Tax Small Companies</li> </ul> 201433012	831.02-00
	<ul style="list-style-type: none"> <li>• Whether Company Qualifies as Insurance Company</li> </ul> 201219009 201219010 201219011 201224018 201351006 201419007	831.03-00
<b>Section 832</b>	<b>Insurance Company Taxable Income</b>	<b>832.00-00</b>
	201232030 201235011 201250022 201328027 201428006 201429007 201438022 201503011 201515017 201533011	
	<ul style="list-style-type: none"> <li>• Premiums Earned</li> </ul> 201235011 201536024	832.05-00

	• Losses Incurred 201429007	832.06-00
	• <i>Salvage and Reinsurance Recoverable</i> 201515017	832.06-01
	• <i>Unpaid Losses</i> 201435011 201437011	832.06-02
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	• Gross Income Requirement 201206015 201319003 201406007 201425009 201524020	851.02-00
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	201204006 201205004 201208007 201208012 201208014 201214009 201216031 201218007 201226004 201232032 201234006 201238009 201244012 201250019 201251005 201252009 201304004 201310020 201311009 201313017 201314002 201315007 201316013 201317001 201320007 201323016 201327006 201328018 201341032 201407011 201418037 201423011 201424020 201427001 201428004 201428005 201429017 201429024 201431018 201431020 201432014 201433011 201441014 201443017 201444022 201450005 201450017 201509019 201516018 201516049 201521006 201521006 201523015 201528006 201537020 201546006 201549013 201549023 201551007 201620001 201620001	
	• Income Requirements	856.01-00
	201225008 201225009 201246013 201407011 201418022 201428002 201433005 201518010 201522002 201524017 201527012 201527013 201546006 201602003 201605005 201620001 201620001	
	• Investment Requirements	856.02-00
	201236006 201315007 201406009 201428002 201450017 201503010 201515009 201518010 201521006 201521006 201521006 201521006 201521006 201524017 201551007 201602003 201628009	
	• Other Requirements	856.03-00
	201225008 201225009 201530014	
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	201206001 201225008 201225009 201250003 201250008 201301007 201320001 201320002 201334033 201341015 201450017 201549013	
	• Treatment of Wholly Owned Subsidiaries	856.07-00
	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 201550025 201552009 201614022 201615007 201628020 201628021	
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	201315004 201340004 201346005 201609004	
	• Taxation of Trusts	857.02-00
	• <i>Income from Foreclosure Property</i>	857.02-02
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	• <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
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	• Return Required 201515029	882.03-00
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	• Branch Profits Tax 201628016	884.01-00
	• 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
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<b>Section 894</b>	<b>Income Affected by Treaty</b>	<b>894.00-00</b>
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	• Pensions 201412016	894.11-00
<b>Section 897</b>	<b>Disposition of Investment in United States Real Property</b> 201321007	<b>897.00-00</b>
	• Distributions of U.S. Real Property Interest By Foreign Corporation 201321007	897.05-00
<b>Section 901</b>	<b>Taxes of Foreign Countries and of Possessions of U.S.</b> 201423022	<b>901.00-00</b>
	• Allowance of Credit 201617009	901.01-00
	• Amount Allowed 201349015	901.02-00
	• Denial of Credit with Respect to Certain Abusive Transactions 201312045	901.11-00
<b>Section 902</b>	<b>Deemed Paid Credit Where Domestic Corporation Owns 10 Percent or More of Voting Stock of Foreign Corporation (See Also 960.00-00 et. seq.)</b>	<b>902.00-00</b>
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	• Recapture of Overall Foreign Loss 201240017 201249012	904.05-00
	• <i>Overall Foreign Loss Accounts</i> 201452002	904.05-04
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	• <i>Pooling Adjustments</i> 201441015 201444039	905.03-02
	• <i>Redetermination of U.S. Liability</i> 201444039	905.03-03
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	• Election 201507013 201507016 201539018 201620006 201620006	911.11-00
	• <i>Timely filed returns</i> 201507013 201507016 201539018	911.11-01
	• <i>Reelection</i> 201231006 201308023 201308023 201344007 201347016 201429015 201433002 201444023 201504002 201509027 201511017 201511017 201517004 201538016 201620006 201620006	911.11-03
<b>Section 932</b>	<b>Coordination of United States and Virgin Islands Income Taxes</b>	<b>932.00-00</b>
	• Bona Fide Residents of the Virgin Islands 201503012	932.02-00
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<b>Section 952</b>	<b>Subpart F Income Defined</b> 201240019	<b>952.00-00</b>
<b>Section 953</b>	<b>Insurance Income</b> 201407010 201503009 201504006 201504008	<b>953.00-00</b>
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 201303005 201612007 201351010 201451012 201537009 201539006 201611001	953.06-00
<b>Section 954</b>	<b>Foreign Base Company Income</b> 201235007	<b>954.00-00</b>
	• Foreign Personal Holding Company Income 201201016 201228020 201407010 201503009 201504006 201504008	954.02-00
	• <i>Sale or Exchange of Property</i> 201201016	954.02-05
	• <i>Commodities Transactions</i> 201330006 201330006	954.02-06
	• <i>Nonfunctional Currency Transactions</i> 201226011 201241002	954.02-07
	• Foreign Base Company Sales Income 201206003 201325005 201332007 201340010 201532033	954.03-00



<b>Section 1015</b>	<b>Basis of Property Acquired by Gift or Transfer in Trust</b> 201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003 201418007 201419001 201426016 201436043 201525001 201525001 201525001 201525001 201604001	<b>1015.00-00</b>
<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b> 201234018 201242003 201302009 201313024 201411036 201416006  • Property Held For Productive Use or Investment 201601011 201605017  • Like Kind Property 201216007 201238027 201531009 201532021  • Deferred Exchanges 201238027 201242003 201252018 201308020 201308020 201332010 201416006 201437012  • Multi-Party Exchanges 201252018 201332010  • Exchanges Not Solely In Kind 201325011	<b>1031.00-00</b>   1031.01-00  1031.02-00  1031.05-00  1031.06-00  1031.07-00
<b>Section 1032</b>	<b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b> 201249011 201250021 201324009	<b>1032.00-00</b>
<b>Section 1033</b>	<b>Involuntary Conversion</b> 201333010 201333011  • General Rule 201609003  • Definition of Involuntary Conversion Events 201252010 201609003  • Property Similar or Related in Service or Use 201609003  • Special Rule for Outdoor Advertising Displays 201450004  • Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters 201240006	<b>1033.00-00</b>  1033.01-00  1033.02-00  1033.03-00  1033.07-00  1033.10-00
<b>Section 1035</b>	<b>Exchanges of Insurance Policies</b> 201304003 201330016 201330016	<b>1035.00-00</b>
<b>Section 1041</b>	<b>Transfers of Property Between Spouses or Incident to Divorce</b> 201206005	<b>1041.00-00</b>
<b>Section 1042</b>	<b>Sales of Stock to Employee Stock Ownership Plans or Certain Cooper- atives</b>  • Nonrecognition of Gain 201435014	<b>1042.00-00</b>  1042.01-00
<b>Section 1060</b>	<b>Special Allocation Rules for Certain Asset Acquisitions</b> 201501011	<b>1060.00-00</b>
<b>Section 1092</b>	<b>Straddles</b> 201515001 201543008  • Special Rule for Identified Straddles 201241005 201515001  • <i>Defined</i> 201515001	<b>1092.00-00</b>  1092.02-00  1092.02-01

	• Mixed Straddles 201543008 201615001 201615001	1092.05-00
	• <i>Mixed Straddle Account</i> 201327007 201516010	1092.05-02
	• Straddle Defined 201310027	1092.06-00
	• Qualified Covered Call Options 201317009	1092.07-00
	• Definitions and Special Rules 201241005	1092.08-00
<b>Section 1202</b>	<b>50-Percent Exclusion for Gain from Certain Small Business Stocks</b> 201436001 201603010 201603011 201603012 201603013 201603014	<b>1202.00-00</b>
<b>Section 1221</b>	<b>Capital Asset v. Not a Capital Asset</b> 201203003 201208038 201209014	<b>1221.00-00</b>
<b>Section 1223</b>	<b>Holding Period of Capital Assets</b> 201204001 201204002 201204003 201204004 201204005 201216010 201418007 201436043 201443004 201516022 201516023 201525001 201525001 201525001 201525001	<b>1223.00-00</b>
<b>Section 1234</b>	<b>Option to Buy or Sell</b> 201547004	<b>1234.00-00</b>
	• Gain or Loss of Purchaser 201214021	1234.01-00
	• Sale v. Option 201547004	1234.03-00
<b>Section 1248</b>	<b>Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations</b> 201423006 201426008	<b>1248.00-00</b>
<b>Section 1250</b>	<b>Gain From Dispositions of Certain Depreciable Realty</b>	<b>1250.00-00</b>
	• Section 1250 Property 201243003	1250.01-00
	• Exceptions and Limitations	1250.04-00
	• <i>Gifts</i> 201318003	1250.04-01
<b>Section 1253</b>	<b>Transfers of Franchises, Trademarks, and Trade Names</b> 201322020	<b>1253.00-00</b>
<b>Section 1256</b>	<b>Section 1256 Contracts Marked to Market</b>	<b>1256.00-00</b>
	• Definitions	1256.07-00
	• <i>Qualified Board or Exchange</i> 201322033	1256.07-05
<b>Section 1258</b>	<b>Recharacterization of Gain from Certain Transactions</b> 201501012	<b>1258.00-00</b>
<b>Section 1272</b>	<b>Current Inclusion in Income of Original Issue Discount</b>	<b>1272.00-00</b>
	• OID Election 201435004	1272.05-00
<b>Section 1275</b>	<b>Other Definitions &amp; Special Rules</b>	<b>1275.00-00</b>

	• Integration 201614010	1275.08-00
<b>Section 1276</b>	<b>Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income</b>	<b>1276.00-00</b>
	• Accrued Market Discount	1276.02-00
	• <i>Constant Interest Rate Election</i> 201619004	1276.02-02
<b>Section 1286</b>	<b>Tax Treatment of Stripped Bonds</b> 201229003 201502006 201502007	<b>1286.00-00</b>
<b>Section 1295</b>	<b>Qualified Electing Fund</b>	<b>1295.00-00</b>
	• Time For Making Election 201228021 201249014	1295.02-00
	• <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 201629005 201630006 201630006	1295.02-02
<b>Section 1296</b>	<b>Passive Foreign Investment Company</b> 201244003 201311014 201447003	<b>1296.00-00</b>
	• Characterization of Income	1296.02-00
	• <i>Application of Income Look-Through Rules</i> 201445005	1296.02-02
<b>Section 1297</b>	<b>Special Rules</b> 201322009 201515006	<b>1297.00-00</b>
<b>Section 1301</b>	<b>Averaging of Farm Income</b>	<b>1301.00-00</b>
	• Engaged in Farm Business 201435006	1301.01-00
<b>Section 1311</b>	<b>Correction of Error</b> 201208027 201313027	<b>1311.00-00</b>
<b>Section 1313</b>	<b>Definitions</b>	<b>1313.00-00</b>
	• Determination v. No Determination 201247001 201247011 201622032	1313.01-00
<b>Section 1341</b>	<b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b> 201224029 201328031	<b>1341.00-00</b>

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201203006 201216027 201232003 201233014 201237015 201238018 201238019  
201238020 201238021 201238022 201238023 201238024 201243007 201243008  
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201322036 201325008 201618003 201618003 201341009 201414006 201419009  
201426004 201436039 201442016 201447007 201450012 201604009 201604010  
201608007 201610012 201614002 201614003 201614019

• **Small Business Corporation v. Not a Small Business Corporation** 1361.01-00  
201201006 201218005 201237014 201250018 201314003 201314008 201322036  
201338039 201433014 201523012 201523013 201604011 201608007

• **Shareholder Not an Individual or Permitted Trust or Estate** 1361.01-02  
201205002 201208013 201218005 201237014 201250013 201250018 201338039  
201424021 201426001 201523012 201523013 201525009 201525009 201525009  
201525009 201528037 201544006 201546003 201546004 201604011

• **Non-Resident Alien as Shareholder** 1361.01-03  
201312023 201545015

• **More than One Class of Stock** 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

• **Certain Trusts Permitted as Shareholders** 1361.03-00  
201216034 201224013 201226019 201232003 201238017 201419009 201604009  
201604010

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

• **Qualified Subchapter S Trusts** 1361.03-02  
201203011 201225005 201232003 201232027 201233014 201235008 201238017  
201301004 201302004 201302005 201302006 201313002 201322016 201327009  
201330012 201618003 201618003 201330012 201341003 201341009 201347014  
201414006 201419009 201436039 201447007 201528020 201545015 201549001  
201610012 201614002 201614003 201614019

• **Electing Small Business Trusts** 1361.03-03  
201201006 201224013 201238017 201341003 201422006 201436006 201436007  
201511014 201511014 201545003 201545015 201545015 201546001 201549001  
201549002 201549003

• **Qualified Subchapter S Subsidiary** 1361.05-00  
201208011 201208022 201211009 201216015 201216027 201225006 201233003  
201237015 201238019 201238020 201238021 201238022 201238023 201238024  
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201550004 201604011 201608002

**Section 1362**

**Election by Small Business Corporation**

**1362.00-00**

201201006 201205002 201205006 201206009 201206011 201211002 201211004  
 201211005 201211006 201211007 201214010 201215004 201216027 201217006  
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 201610005 201614025 201631007

• **Eligible v. Ineligible**

**1362.01-00**

201205002 201206009 201217009 201226017 201227003 201233001 201233004  
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 201537001 201608007 201611010

• **Shareholder Consent**

**1362.01-01**

201516009 201528017 201539019 201610005

• **Election After Termination**

**1362.01-02**

201206009 201217009 201312023 201320012 201550022

• **Late Elections**

**1362.01-03**

201201006 201202016 201203009 201203011 201204007 201207004 201208015  
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 201516053 201516054 201519007 201519009 201519013 201519025 201523006  
 201523010 201524019 201524023 201528019 201541007 201541007 201550002  
 201550022 201603001 201604006 201611010 201614025



<ul style="list-style-type: none"> <li>• Termination of Election</li> </ul>	1362.02-00
201201006 201205002 201206009 201217009 201226013 201232023 201237001 201238017 201243009 201252001 201306004 201306005 201320008 201337001 201345021 201418008 201420002 201432006 201434010 201434011 201434012 201434013 201434014 201443014 201443014 201444007 201450014 201508002 201523008 201526006 201538010	
<ul style="list-style-type: none"> <li>• <i>Ceases to be Small Business Corporation</i></li> </ul>	1362.02-02
201206009 201217009 201252001 201324004 201330017 201330018 201330017 201330018 201426018 201432006 201443014 201443014 201444007 201508002 201516001 201516002	
<ul style="list-style-type: none"> <li>• <i>Passive Investment Income</i></li> </ul>	1362.02-03
201223007 201226013 201229007 201232023 201244002 201248001 201306004 201306005 201310008 201320008 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201330010 201330010 201350005 201351013 201420002 201426010 201441013 201450014 201515011 201516015 201519008 201519018 201523004 201523005 201523008 201528028 201538010 201541003 201541003 201629001	
<ul style="list-style-type: none"> <li>• S Termination Year</li> </ul>	1362.03-00
201507011	

	<ul style="list-style-type: none"> <li>Inadvertent Terminations</li> </ul>	1362.04-00
	201201005 201201006 201201009 201202002 201202003 201203002 201203007 201203008 201203011 201203012 201205002 201205006 201206009 201208013 201208023 201209005 201211002 201211004 201211005 201211006 201211007 201214001 201216025 201216032 201217006 201217008 201217009 201217010 201221006 201221008 201221009 201221010 201223007 201224007 201224013 201224014 201225003 201225005 201226013 201227003 201228009 201228010 201228018 201228024 201228025 201232004 201232007 201232009 201232026 201232027 201232029 201234002 201234007 201234008 201235008 201236003 201238007 201238008 201238014 201238015 201238017 201239001 201240012 201240014 201242009 201243009 201244002 201245001 201245002 201245014 201246002 201246008 201247008 201247012 201248001 201250013 201252001 201252007 201301003 201301011 201303009 201306009 201306015 201306016 201308008 201308009 201308022 201310008 201312016 201313002 201314006 201314012 201314014 201315003 201315012 201317004 201320006 201320008 201322006 201322016 201323012 201323013 201323014 201324011 201325003 201325006 201328004 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201329004 201330010 201330012 201612002 201612011 <b>201632010 201632013</b> 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 201628014 201629001 201631007	
<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b> 201327009 201333008 201429025	<b>1366.00-00</b>
<b>Section 1367</b>	<b>Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders</b> 201237017 201421015 201440013	<b>1367.00-00</b>
<b>Section 1368</b>	<b>Distributions</b> 201207002 201216027 201328025  <ul style="list-style-type: none"> <li>Accumulated Adjustments Account</li> </ul> 201421015 201440013 201446021	<b>1368.00-00</b>   1368.01-00

<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b> 201202014 201219003 201314008 201348007	<b>1374.00-00</b>
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b> 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001  • Certain Other Cooperatives 201228014	<b>1381.00-00</b>   1381.02-00
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b> 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003  • Patronage Dividends 201228035  • Exceptions 201407003	<b>1382.00-00</b>   1382.02-00  1382.04-00
<b>Section 1385</b>	<b>Amounts Includible in Patron's Gross Income</b> 201604008	<b>1385.00-00</b>
<b>Section 1388</b>	<b>Definitions; Special Rules</b> 201234018	<b>1388.00-00</b>
<b>Section 1402</b>	<b>Definitions</b> 201402004 201402004  • Net Earnings From Self-Employment  • <i>Limited Partners</i> 201436049  • Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	<b>1402.00-00</b>  1402.01-00  1402.01-03  1402.05-00
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 201202001 201311006  • Who must Withhold  • <i>Liability of Withholding Agent</i> 201428007  • Income Subject to Withholding v. Not Subject to Withholding  • <i>Sale or Exchange of Capital Assets</i> 201343020  • Exemptions from Withholding  • <i>Effectively Connected Income</i> 201428007	<b>1441.00-00</b>  1441.01-00 1441.01-02  1441.02-00 1441.02-03  1441.03-00 1441.03-01
<b>Section 1461</b>	<b>Liability for Withheld Tax</b> 201503013	<b>1461.00-00</b>
<b>Section 1501</b>	<b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b> 201213012 201306007	<b>1501.00-00</b>
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201341018 201342004 201402001 201402001 201414009 201418033 201418043	<b>1502.00-00</b>

• Overall Foreign Loss Recapture Rules 201452002	1502.08-00	
• Intercompany Transactions 201208034 201243013 201312027 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	
• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
• Limitation on Built-in Losses 201232011	1502.15-00	
• Excess Losses 201350007 201441010	1502.19-00	
• Consolidated Net Operating Loss Deduction 201206006 201208001 201208032 201214019 201223003 201223004 201224003 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010 201242008 201242010 201245009 201247005 201248012 201249004 201249010 201250002 201301009 201305005 201305010 201306001 201310024 201310025 201312025 201315002 201322034 201323011 201328028 201330001 <b>201632002 201330001 201332003 201335007 201336002 201336004 201336008</b> 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 201628003 201630003 201630003 201630004 201630004	1502.21-00	
• Investment Adjustment 201213013 201214012 201339001 201411007 201430002 201550028	1502.32-00	
• Earnings and Profits 201411007	1502.33-00	
• Accumulated Earnings Tax on Separate Basis 201316008	1502.47-00	
• Life and Non-Life 201210015 201213012	1502.50-00	
• Filing Requirements 201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201442018 201507003 201514007 201524008 201527036 201529001 201533004 201541006 201541006 201542005 201548016 201550033 201601007 201606019 201631004	1502.75-00	
• <i>When Group Remains in Existence</i> 201228002 201314028 201350007 201424010 201505006	1502.75-10	
• <i>Common Parent No Longer in Existence</i> 201250017 201326006	1502.75-11	
• Taxable Year of Members of Group 201520001 201520001 201414015 201520001	1502.76-00	

	• <i>Income Allocation</i> 201235003 201542007	1502.76-01
	• Common Parent Agent for Subsidiaries 201522005 201552025	1502.77-00
	• Separate Return Years 201251003 201324004	1502.79-00
	• Consolidated Returns for Subsequent Years 201324004	1502.89-00
	• Election to File Separate Returns	1502.90-00
	• <i>Changes in Affiliated Groups</i> 201251003	1502.90-01
	• Carryover and Carryback 201228005 201312019	1502.92-00
	• Intercompany Transactions 201208034 201402001 201402001	1502.93-00
	• Stock Transactions 201208034	1502.94-00
	• Application of Section 382 with Respect to a Consolidated Group 201414009 201511012 201511012	1502.98-00
	• <i>Apportionment</i> 201207003 201414009	1502.98-05
	• <i>Limitation on Use of Credits and Net Capital Losses</i> 201435012	1502.98-08
	• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	1502.99-00
<b>Section 1504</b>	<b>Definitions</b> 201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007	<b>1504.00-00</b>
	• Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015	1504.01-00
	• Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003 201429007 201433013	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002	1504.02-01
	• <i>Maquiladora ISP - IRC Section 1504(d) Election</i> 201248002	1504.02-02
<b>Section 1563</b>	<b>Definitions and Special Rules</b> 201405009	<b>1563.00-00</b>
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b> 201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013	<b>2001.00-00</b>



<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b>	<b>2038.00-00</b>
	201218003 201223012 201233008 201235006 201322025 201330033 201330033 201345004 201345026 201345027 201345028 201417001 201417002 201429009 201432005 201433006 201434004 201434005 201436003 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201525001 201525001 201525001 201544005 201604001	
	• Power to Alter or Amend 201342001	2038.01-00
	• <i>Power to Change Beneficiaries or Their Shares</i> 201323007	2038.01-01
<b>Section 2040</b>	<b>Joint Interests (Included v. Not Included in Gross Estate)</b>	<b>2040.00-00</b>
	201216005	
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b>	<b>2041.00-00</b>
	201209003 201210008 201214022 201218003 201229005 201231007 201243001 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201429009 201436036 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201613007 201614006 201614007 201614008	
	• Post-1942 Powers 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004 201615004	2041.02-00
	• General Power v. Not a General Power 201207001 201208003 201208004 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011	2041.03-00
	• Exercise of Powers 201425007	2041.05-00
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b>	<b>2042.00-00</b>
	201235006 201328030	
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i> 201327010	2042.07-09
<b>Section 2043</b>	<b>Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)</b>	<b>2043.00-00</b>
	201206005	
<b>Section 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b>	<b>2044.00-00</b>
	201528014 201536010 201603004 201615004 201615004	
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b>	<b>2053.00-00</b>
	201206005	





<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b>	<b>2501.00-00</b>
	201216010 201218003 201223012 201233008 201243001 201245007 201310002 201310003 201310004 201310005 201310006 201320009 201322025 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201412015 201417001 201417002 201418007 201419001 201422005 201426014 201430003 201430004 201430005 201430006 201430007 201432029 201435007 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201438010 201438011 201438012 201438013 201438016 201440008 201440009 201440010 201440011 201440012 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201451005 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201515002 201515003 201515004 201515005 201516008 201516020 201516022 201516023 201519012 201525001 201525001 201525001 201525001 201528024 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201543006 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201604001 201613007 201614006 201614007 201614008 201628008 201628010	
	• Gift v. Not a Gift	2501.01-00
	201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201342001 201345004 201345026 201345027 201345028 201407008 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201521002 201521002 201521002 201521002 201521002 201521003 201521003 201521003 201521003 201521003 201521004 201521004 201521004 201521004 201521004 201527032 201544005	
	• Transfers of Intangible Property By Non-Resident Not Citizens	2501.03-00
	201250001	
<b>Section 2503</b>	<b>Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)</b>	<b>2503.00-00</b>
	• Present v. Future Interests	2503.03-00
	201208026	
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b>	<b>2511.00-00</b>
	201206005 201243004 201244014 201334001 201422005 201440007 201507008 201525002 201525002 201525002 201525002 201525003 201525003 201525003 201525003 201528014 201536010	
	• Gifts Indirectly Made	2511.04-00
	201208026 201442053	
	• Gift of Remainder	2511.11-00
	201407009 201440007	
	• Renunciation of Testate or Intestate Share	2511.18-00
	201228017 201334001 201403005 201403005 201540006	
<b>Section 2512</b>	<b>Valuation of Gifts</b>	<b>2512.00-00</b>
	201206005 201330033 201330033	



<b>Section 2601</b>	<b>Tax On Generation Skipping Transfers</b>	<b>2601.00-00</b>
	201204001 201204002 201204003 201204004 201204005 201208005 201209003 201216010 201218001 201218002 201218003 201223012 201233008 201234016 201243001 201245007 201246004 201314017 201320009 201341005 201345005 201406008 201418001 201434019 201434020 201438016 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201448018 201451005 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516008 201516019 201516020 201516022 201516023 201516036 201521002 201521002 201521002 201521002 201521002 201521003 201521003 201521003 201521003 201521003 201521004 201521004 201521004 201521004 201521004 201525001 201525001 201525001 201525001 201527011 201528029 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201532008 201532009 201532010 201532011 201532012 201532013 201543006 201604001 201606002 201628008	
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i>	2601.03-01
	201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201320009 201345004 201345026 201345027 201345028 201407008 201417001 201417002 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201528024	
	• <i>Additions to Irrevocable Trusts</i>	2601.03-05
	201342001	
	• <i>Terminations of Interest in and Distributions From Trusts</i>	2601.03-06
	201518002 201518003 201518004 201518005 201519012 201626016	
	• <i>Constructive Additions</i>	2601.03-08
	201250001 201418005 201425007	
	• Transitional Rules	2601.04-00
	201216010 201314017 201320009 201345005 201406008 201422011 201550013 201614015	
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	2601.04-01
	201322010 201322011 201322012 201322013 201322014 201322015 201345005 201416001 201516028 201516036 201527032	
	• <i>Amendments to Wills or Revocable Trusts</i>	2601.04-03
	201316004	
	• <i>Cases of Mental Incompetency</i>	2601.04-05
	201314017 201316004 201406008 201550013 201614015	
<b>Section 2602</b>	<b>Amount of Tax</b>	<b>2602.00-00</b>
	201516036	
<b>Section 2612</b>	<b>Taxable Termination; Taxable Distribution; Direct Skip</b>	<b>2612.00-00</b>
	201422005	
<b>Section 2613</b>	<b>Skip Person and Non-Skip Person</b>	<b>2613.00-00</b>
	201352001 201352002 201352003	
<b>Section 2623</b>	<b>Taxable Amount in Case of Direct Skip</b>	<b>2623.00-00</b>
	201352001 201352002 201352003	



	• Separate Shares 201516036	2654.03-00
<b>Section 2663</b>	<b>Regulations</b> 201311004	<b>2663.00-00</b>
<b>Section 2701</b>	<b>Special Valuation Rules for Transfers of Interests in Corporations or Partnerships</b>	<b>2701.00-00</b>
	• Valuation Rules	2701.01-00
	• <i>Subtraction Method of Valuation</i> 201442053	2701.01-01
	• Other Definitions and Rules	2701.11-00
	• <i>Certain Changes Treated as Transfers</i> 201442053	2701.11-05
<b>Section 2702</b>	<b>Special Valuation Rules for Transfers in Trust</b> 201243004 201303003 201426016 201434007 201434008 201434009 201435007 201435008 201435009 201435010 201525002 201525002 201525002 201525002 201525003 201525003 201525003 201525003 201528014 201536010	<b>2702.00-00</b>
<b>Section 2703</b>	<b>Certain Rights and Restrictions Disregarded</b> 201536009	<b>2703.00-00</b>
	• General Rule	2703.01-00
	• <i>Right to Sell or Use Restrictions</i> 201313001	2703.01-02
<b>Section 3101</b>	<b>Rate and Measure of Employee Tax</b> 201202028 201311002	<b>3101.00-00</b>
<b>Section 3111</b>	<b>Liability and Payment of Employer Tax</b> 201418053	<b>3111.00-00</b>
<b>Section 3121</b>	<b>Definitions</b> 201214023 201251016 201302031 201411020 201527040 201528004	<b>3121.00-00</b>
	• Wages 201201003 201216038 201311022 201414019 201551006 201605015 201611007	3121.01-00
	• <i>Non-Business Wages</i> 201201003	3121.01-09
	• <i>Supplemental Unemployment Benefit Plans</i> 201201003	3121.01-11
	• Employment	3121.02-00
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i> 201308010 201308010 201519027	3121.02-05
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	<ul style="list-style-type: none"> <li>• <i>Notification of Incorrect TIN</i></li> </ul>	3406.01-01
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<b>Section 6223</b>	<b>Notice to Partners of Proceedings</b> 201212019 201213027 201218012 201219018 201247014 201328033	<b>6223.00-00</b>
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<b>Section 6227</b>	<b>Administrative Adjustments Requests</b> 201303014 201311025 201413008 201418047 201513001 201526014  • Other Requests 201236028 201320018 201413007 201416008 201416008	<b>6227.00-00</b>   6227.05-00
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	• Tax Matters Partner 201202024 201204013 201207005 201211017 201219017 201219019 201219023 201251013 201251014 201302034 201304008 201326018 201343023 201402014 201402014 201418051 201418052 201503014 201515030 201530018 201534009 201536021 201543018 201603029 201620010 201620010	6231.07-00
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## Section 7701

## Definitions

7701.00-00

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<ul style="list-style-type: none"> <li>• Section 663; Special Rules Applicable to Sections 661 and 662 201245008 201348008</li> </ul>	9100.12-00
<ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004 201311016 201314013 <b>201632006 201632007 201632008 201632009</b> 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 201629002 201630013 201630013 201630014 201630014 201631006 201631008 201631009</li> </ul>	9100.15-00
<ul style="list-style-type: none"> <li>• Section 911; Citizens or Residents of the United States Living Abroad 201420015 201433009 201507016 201539018</li> </ul>	9100.17-00
<ul style="list-style-type: none"> <li>• Extension of Time For Filing Return 201442018</li> </ul>	9100.19-00
<ul style="list-style-type: none"> <li>• 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 201628019 201631004</li> </ul>	9100.20-00
<ul style="list-style-type: none"> <li>• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 201431011</li> </ul>	9100.21-00

• Other

9100.22-00

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• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the  
 Tax Year Even Though Not Paid Until Subsequent Year  
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9100.26-00

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

9100.29-00

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<b>Section 9102</b>	<b>Administrative Procedure Act</b>	<b>9102.00-00</b>
	• Revenue Procedures 201351023	9102.01-00
<b>Section 9103</b>	<b>Attorneys</b>	<b>9103.00-00</b>
	• Practice 201329015 201330035 201330035	9103.02-00
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Royalties</i> 201519003	9114.01-12
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	9114.03-06
	• <i>China</i> 201438020	9114.03-07
	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>	<b>9115.00-00</b>
	201315022	
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
<b>Section 9200</b>	<b>Tax Shelter (Use This Category Only When No Other Category Is Appropriate)</b>	<b>9200.00-00</b>
	201347013	
<b>Section 9832</b>	<b>Definitions for Chapter 100</b>	<b>9832.00-00</b>
	201618010 201618010 201610021 201616008	

<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	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 201631011	9999.92-01
	• Substance v. Form Issues Not Contained in Present List 201311023 201501012	9999.97-00

• Not Able to Identify Under Present List

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