

# 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 168</b>	<b>Modified Accelerated Cost Recovery System</b>	<b>168.00-00</b>
	201202017 201246034 201249003 201340006 201347013 201447018 201505029 201505030 201505031 201505032 201505033 201506007 201507014 201507015 201508004 201508005 201508006 201508007 201510031 201510032 201510033 201510034 201510035 201515007 201516021 201516041 201536003 201537005 201537006 201538003 201609002 201642010	
	<ul style="list-style-type: none"> <li>• Recovery Period</li> </ul>	168.18-00
	201216029	
	<ul style="list-style-type: none"> <li>• Classification of Property</li> </ul>	168.20-00
	201216029 201243003 201244015 201310028 201404001 201509029 201543001	
	<ul style="list-style-type: none"> <li>• <i>Assigned</i></li> </ul>	168.20-01
	201539024	
	<ul style="list-style-type: none"> <li>• Property Used Predominantly Outside the United States</li> </ul>	168.25-00
	201216008 201510038	
	<ul style="list-style-type: none"> <li>• Alternative Depreciation System (ADS)</li> </ul>	168.29-00
	201316006 201316007	
	<ul style="list-style-type: none"> <li>• <i>Outside the United States</i></li> </ul>	168.29-01
	201324005 201324006	
	<ul style="list-style-type: none"> <li>• <i>Tax-Exempt Use Property</i></li> </ul>	168.29-02
	201436048 201606005	
	<ul style="list-style-type: none"> <li>• Redeterminations, Changes in Use</li> </ul>	168.32-00
	201228036 201450001	
<b>Section 169</b>	<b>Amortization of Pollution Control Facilities</b>	<b>169.00-00</b>
	<ul style="list-style-type: none"> <li>• Election of Amortization</li> </ul>	169.02-00
	201217015	
<b>Section 170</b>	<b>Charitable, Etc. Contributions and Gifts</b>	<b>170.00-00</b>
	201321012 201437004 201551003 201608012 201641021	
	<ul style="list-style-type: none"> <li>• Value of Contribution</li> </ul>	170.02-00
	201319010 201443019 201443020	
	<ul style="list-style-type: none"> <li>• Percentage Limitations</li> </ul>	170.07-00
	<ul style="list-style-type: none"> <li>• <i>Educational Organizations</i></li> </ul>	170.07-02
	201417018	
	<ul style="list-style-type: none"> <li>• <i>Publicly Supported Organizations</i></li> </ul>	170.07-06
	201621015	
	<ul style="list-style-type: none"> <li>• Percentage Limitations - Corporations</li> </ul>	170.08-00
	201226021	
	<ul style="list-style-type: none"> <li>• Donees of Charitable Contributions in General</li> </ul>	170.09-00
	201228026 201239011 201240036 201342011	
	<ul style="list-style-type: none"> <li>• <i>United States, States, Political Subdivisions, Etc.</i></li> </ul>	170.09-01
	201228026	

	• <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>
	• Carryback and Carryover 201228013 201233006 201249004 201309013 201310025 201335007 201532004 201616009 201628003	172.01-00
	• <i>Allowance Only to Same Taxpayer (Libson Shops)</i> 201605018	172.01-01
	• Specified Business 201612013 201447006	172.03-00
	• Deferred Statutory or Tort Liability Losses 201442054	172.07-00
<b>Section 174</b>	<b>Research and Experimental Expenditures (Deductible v. Not Deductible)</b> 201324008	<b>174.00-00</b>
	• Election to Amortize 201236013	174.01-00
<b>Section 179</b>	<b>Election to Expense Certain Depreciable Business Assets</b> 201415009	<b>179.00-00</b>
	• Section 179 Property 201234024	179.01-00
<b>Section 197</b>	<b>Amortization of Goodwill &amp; Certain Other Intangibles</b> 201203004 201228011 201317003 201501011 201543014 201642032	<b>197.00-00</b>
	• Certain Elections for Intangible Property 201214014	197.01-00
<b>Section 215</b>	<b>Alimony, etc., Payments</b> 201206005 201246005	<b>215.00-00</b>
<b>Section 216</b>	<b>Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder</b> 201537015	<b>216.00-00</b>



	• 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
	• Percentage Disallowance for Meals and Entertainment Deductions 201219021	274.14-00
<b>Section 275</b>	<b>Certain Taxes (Allowed v. Disallowed)</b>	<b>275.00-00</b>
	• Federal Income 201306018	275.01-00
<b>Section 280E</b>	<b>Expenditures In Connection With the Illegal Sale of Drugs</b> 201504011 201531016	<b>280E.00-00</b>
<b>Section 280G</b>	<b>Golden Parachute Payments</b>	<b>280G.00-00</b>
	• Definitions	280G.01-00
	• <i>Parachute Payment</i> 201519017	280G.01-01
<b>Section 301</b>	<b>Distributions of Property</b> 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	<b>301.00-00</b>
	• Dividend in Property	301.01-00
	• <i>Form v. Substance</i> 201552027 201640018	301.01-07
	• Other Than a Dividend	301.02-00

	• <i>Distribution With Respect to Stock v. Not With Respect to Stock</i> 201637010	301.02-01
	• Liquidation v. Reorganization 201350001	301.04-00
	• Constructive Dividend 201350001	301.07-00
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b> 201202010 201202020 201207002 201328025 201330017 201330018 201330017 201330018 201352007 201405005 201444007 201637010	<b>302.00-00</b>
	• Disproportionate Redemption of stock 201202010 201202020 201236025	302.02-00
	• Complete Termination of Interest 201228012 201405005	302.03-00
<b>Section 304</b>	<b>Redemption Through Use of Related Corporations</b>	<b>304.00-00</b>
	• Acquisition by Subsidiary	304.01-00
	• <i>Distribution to which Section 301 Applies</i> 201252008 201330004 201330004	304.01-03
	• Acquisition by Related Corporation (Other Than Subsidiary)	304.02-00
	• <i>Section 304 v. Section 351</i> 201228034	304.02-01
	• Control Requirement Met 201601001	304.03-00
<b>Section 305</b>	<b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b> 201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016 201505035 201516047 201544015 201550017 201631005	<b>305.00-00</b>
	• Stock Dividends 201304002 201404005 201446013 201447019 201516047 201537020	305.01-00
	• Distributions in Lieu of Money 201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015 201552011 201607003 201629003 201631005 201637013	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 201637010	<b>312.00-00</b>



	• Computations of Earnings and Profits 201601001	312.01-00
	• Allocation in Separations 201240017 201249012 201330002 201330002 201527003 201644018	312.09-00
<b>Section 316</b>	<b>Dividend v. Not a Dividend</b>	<b>316.00-00</b>
	• Source of Distribution	316.09-00
	• <i>Earnings and Profits</i> 201637010	316.09-03
<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 201633014	<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 201633013 201636011 201640009	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 201632019 201338011 201437005 201438018 201503007 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 201641011	<b>351.00-00</b>
	• Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007 201506008 201601001	351.01-00
	• Series of Transactions 201212001 201506008 201531014	351.02-00
	• "Property" Defined 201506008 201552026	351.05-00
	• Constructive Exchange 201350001	351.11-00
	• Section 351 v. Section 304 (See Also 0304.01-01) 201228034	351.12-00
	• Investment Company Exception 201547003 201622001 201622014 201633028	351.13-00
	• Exceptions 201552026	351.15-00
<b>Section 354</b>	<b>Exchanges of Stock and Securities in Certain Reorganizations</b>	<b>354.00-00</b>

	• Exchange v. Liquidation 201423010	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 201634010 201634010 201634010 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 201633014 201634010 201641011 201643008 201644018	
	• Spin-Off	355.01-00
	201202007 201203004 201211008 201213018 201215005 201216023 201216027 201228002 201228030 201232014 201232033 201233016 201236014 201240017 201244006 201244008 201246027 201249012 201251006 201305003 201306006 201308002 201312017 201312020 201312022 201314001 201315009 201315016 201325009 201328024 201329005 201330007 201330022 201612012 201634010 201634010 201634010 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 201634010 201637013	
	• Split-Off	355.01-01
	201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201308017 201308018 201330002 201330007 201337003 201350007 201352007 201403002 201403002 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005 201512001 201625012 201625013	
	• Split-Up	355.01-02
	201402002 201402002 201418018 201423012	
	• Non Pro Rata Distributions, etc.	355.02-00
	201233016 201625012 201625013	
	• Active Business	355.03-00
	201219003 201251006 201634010 201634010 201634010 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 201542004 201551009 201605016 201606014 201607003 201624004 201624004 201625012 201625013 201626002 201633009 201634010 201637013 201643008	
	• Five-Year Requirement	355.03-01
	201251006 201528016 201624004 201633009 201643008	
	• Business Purpose	355.04-00
	201308017 201308018 201308017 201308018	
	• Control	355.05-00
	201437013 201527003	

	• <i>Distribution of Control</i> 201437013 201605016	355.05-01
	• Continuity of Interest 201644018	355.07-00
	• 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 Recognized)</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 Recognized)</b> 201228033 201634010 201634010 201634010 201409003 201504007 201511001 201511001 201516014 201542004 201613008 201634010 201637013 201649012	<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>
	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201418013 201418041 201418042 201505028 201521011 201521011 201521011 201521011 201545013	362.01-00
<b>Section 367</b>	<b>Foreign Corporations</b> 201348011 201432002 201639014	<b>367.00-00</b>
	• Transfer to Foreign Corporations Subject to Section 367(a) 201321018	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018	367.03-00

	<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 201639014</li> </ul>	367.40-00
	<ul style="list-style-type: none"> <li>• <i>Liquidations Under Section 332</i> 201348011 201606006 201639014</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") 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 201637013</li> </ul>	368.04-00

	• Recapitalization (Type "E") 201308001 201315009 201315020 201315021 201308001 201424010	368.05-00
	• Change in Identity, etc. (Type "F") 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 201635001 201638004	368.06-00
	• Continuity of Interest Rule 201214013 201224006 201247009	368.08-00
	• <i>Related party Acquisitions</i> 201214013	368.08-03
	• <i>Business Enterprise Continuity</i> 201247009 201314028 201413003 201644018	368.08-06
	• <i>Historic Business Assets</i> 201224006	368.08-07
	• <i>Transfers to Controlled Corporations</i> 201214013 201224006 201234009 201240016 201424007 201625012 201625013	368.08-08
	• Plan of Reorganization 201411002 201626002 201627001	368.09-00
	• <i>Several Steps</i> 201252014 201411002	368.09-01
	• Liquidation v. Reorganization 201505012	368.12-00
	• Transactions Involving Two or More Investment Companies 201247009	368.13-00
	• Transfer by Corporation in Title 11 Case (Type "G") 201208036 201230020 201523001 201644018	368.14-00
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b>	<b>381.00-00</b>
	• Method of Accounting 201237012 201343012	381.04-00
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</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	<b>382.00-00</b>
	• General Rule 201648004	382.01-00
	• 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 201648004	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> 201205022 201234036 201238031 201242019 201242020 201338028 <b>201650002</b> <b>201650003</b>	<b>401.00-00</b>
	• Impossibility of Diversion	401.01-00
	• <i>Exclusive Benefit of Employees or Their Beneficiaries</i> 201538022	401.01-01
	• <i>Definitely Determinable Benefits Under a Pension Plan</i> 201501025	401.01-03
	• Impossibility of Diversion 201228055	401.03-00
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 201440027 201605006	401.04-00
	• <i>Discrimination in Availability of Form of Benefit</i> 201605006	401.04-03
	• Required Distributions 201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024 201628004 201628005 201628006	401.06-00
	• <i>In General</i> 201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028	401.06-01
	• <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025	401.06-02

	• Commencement of Benefits Under Qualified Trusts 201221033	401.11-00
	• Medical, Etc. Benefits 201611003 201625005 201639001	401.27-00
	• Cash or Deferred Arrangements 201417025 201527042 201532036 201601012	401.29-00
	• <i>Special Antidiscrimination Rules</i> 201615013 201615013	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 201634024 201634024 201634024 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 201635011 201637018 201644024 201645020 201645025 201649020	<b>402.00-00</b>
	• Exempt Trust 201417025	402.01-00
	• Foreign Situs Trust 201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046	402.03-00
	• Amounts Distributed or Made Available to Beneficiary 201431037 201527042	402.06-00
	• Unrealized Appreciation of Employer's Securities 201242019 201427024	402.07-00
	• Rollover Contributions 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201618014 201618014 201330047 201341038 201346013 201403020 201403025 201418063 201419020 201419021 201420026 201426032 201442070 201443029 201443030 201445028 201446031 201446032 201446038 201448033 201452022 201452025 201505045 201514020 201521022 201521022 201521022 201521022 201521022 201524027 201535026 201539036 201543022 201622040	402.08-00
	• <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 201634021 201634021 201634021 201538020 201634021	403.04-00
	• Rollover Amounts 201212023 201224043 201323040 201419021 201524027 201644023	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 201639018	<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 201632015 201405032 201405033 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 201633025	408.02-01

• Rollover Contributions

408.03-00

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	<ul style="list-style-type: none"> <li>• Distributions</li> </ul>	408.06-00
	201318033 201426034 201446030 201623001	
	<ul style="list-style-type: none"> <li>• Prohibited Transactions</li> </ul>	408.07-00
	201437023	
	<ul style="list-style-type: none"> <li>• Tax Treatment of Accounts and Annuities</li> </ul>	408.08-00
	201430021 201547009	
<b>Section 408A</b>	<b>Roth IRA</b>	<b>408A.00-00</b>
	201219035 201219036 201219037 201230029 201242018 201320022 201612001 201404016 201404018 201442071 201446036 201448034 201449012 201449013 201506015 201511022 201511045 201645012	
<b>Section 409</b>	<b>Qualifications for Tax Credit Employee Stock Ownership Plans</b>	<b>409.00-00</b>
	<ul style="list-style-type: none"> <li>• Tax Credit Employee Stock Ownership Plan Defined</li> </ul>	409.01-00
	<ul style="list-style-type: none"> <li>• <i>Definition of Employer Securities</i></li> </ul>	409.01-09
	201511039 201511039 201538021	
<b>Section 410</b>	<b>Minimum Participation Standards</b>	<b>410.00-00</b>
	<ul style="list-style-type: none"> <li>• Eligibility</li> </ul>	410.02-00
	<ul style="list-style-type: none"> <li>• <i>Discrimination as to Coverage</i></li> </ul>	410.02-01
	201615013 201615013	
<b>Section 411</b>	<b>Minimum Vesting Standards</b>	<b>411.00-00</b>
	201643024	
	<ul style="list-style-type: none"> <li>• Vesting of Employer Contributions</li> </ul>	411.02-00
	<ul style="list-style-type: none"> <li>• <i>Suspensions</i></li> </ul>	411.02-05
	201531021	
	<ul style="list-style-type: none"> <li>• Accrued Benefit Requirements</li> </ul>	411.03-00
	201617006	
<b>Section 412</b>	<b>Minimum Funding Standards</b>	<b>412.00-00</b>
	201205020 201208042 201221038 201221039 201238030 201330030 201330030 201427030 201428017 201437021 201511040 201511040 201511041 201511041 201525019 201525019 201525019 201525019 201619016	

	<ul style="list-style-type: none"> <li>• Minimum Funding Waiver</li> </ul> 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	412.06-00
<b>Section 414</b>	<b>Definitions and Special Rules</b> 201305021 201317025 201340026 201351030 201425026 201443035 201443036 201509069 201529009 201606029	<b>414.00-00</b>
	<ul style="list-style-type: none"> <li>• Church Plan</li> </ul> 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	414.08-00
	<ul style="list-style-type: none"> <li>• Certain Employee Contributions</li> </ul> 201305021 201340026 201351030 201417025 201425026 201443035 201443036 201509069 201529009 201532036 201540014 201601013 201606029	414.09-00
	<ul style="list-style-type: none"> <li>• Separate Lines of Business and Operating Units</li> </ul> 201552002	414.18-00
<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans</b> 201440027 201441032 201441033 201441034 201447061 201532036 201537024 201539030 201643024	<b>415.00-00</b>
	<ul style="list-style-type: none"> <li>• Limitation for Defined Benefit Plans</li> </ul> 201527042	415.01-00
	<ul style="list-style-type: none"> <li>• <i>Qualified Participant</i></li> </ul> 201347028	415.01-05
	<ul style="list-style-type: none"> <li>• Limitation for Defined Contribution Plans</li> </ul>	415.02-00
	<ul style="list-style-type: none"> <li>• <i>Participant's Compensation</i></li> </ul> 201511039 201511039	415.02-02
	<ul style="list-style-type: none"> <li>• <i>Stock Ownership Plans</i></li> </ul> 201424030	415.02-05
	<ul style="list-style-type: none"> <li>• Qualified Governmental Excess Benefit Plans</li> </ul> 201537024 201539030 201546012 201643014	415.12-00
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b> 201424004 201440022 201441019 201442064 201442065 201501014	<b>419.00-00</b>
	<ul style="list-style-type: none"> <li>• Aggregation Rules</li> </ul> 201225019	419.13-00
<b>Section 419A</b>	<b>Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.)</b> 201424004 201440022 201442064 201442065 201501014	<b>419A.00-00</b>
<b>Section 420</b>	<b>Transfers to Retiree Health</b> 201511044 201511044	<b>420.00-00</b>
<b>Section 424</b>	<b>Definitions and Special Rules</b> <ul style="list-style-type: none"> <li>• Disposition</li> </ul> 201519031	<b>424.00-00</b>  424.02-00

<b>Section 442</b>	<b>Change of Annual Accounting Period (Permitted v. Not Permitted) (See Also 444.00-00)</b> 201505014	<b>442.00-00</b>
<b>Section 444</b>	<b>Election of Taxable Year Other Than Required Year</b> • Termination of Election 201302022	<b>444.00-00</b> 444.04-00
<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b> 201228035 201350033 201403015 201403015 201503011 201504011 201614037 • Clearly v. Not Clearly Reflecting Income 201504011 201547004 • Change of Methods (Permissible v. Not Permissible) 201202021 201345025 201426025 201442050 201442051 201521012 201521012 201521012 201521012 201521012 • <i>Correction of Method or Error</i> 201442049 201442050 201442051 • <i>Consent Needed</i> 201442050 201442051 • <i>Computing Depreciation</i> 201410029 • <i>Change in Method of Accounting for Depreciation</i> 201436048 • Change of Methods; Inventory • <i>Uniform Capitalization Rules (See Also 1.263A)</i> 201430013 • Notional Principal Contracts 201411032	<b>446.00-00</b> 446.01-00 446.04-00 446.04-01 446.04-03 446.04-13 446.04-17 446.19-00 446.19-06 446.21-00
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b> 201203013 201321023 201607026 • Indeterminate Income 201607026 • Tax Refunds 201231011 • Prepaid and Advance Income 201619009 • <i>Goods (1.451-5)</i> 201610017 • Constructive Receipt 201321023 201327002 • <i>Payments to Third Person</i> 201321023 • Accrual Method 201321023	<b>451.00-00</b> 451.05-00 451.08-00 451.13-00 451.13-04 451.14-00 451.14-03 451.19-00
<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b> 201405005 201440004 201451004 201503005 201524010 201524011 201524012 201524013 201530001 201540003 • Disposition of Obligations 201248006 201248007 201248008	<b>453.00-00</b> 453.05-00

	• Timely v. Untimely Elections 201530001 201616004	453.06-00
	• <i>Election Out</i> 201524010 201524011 201524012 201524013 201530001 201540003	453.06-06
	• Revocation of Elections 201232021 201332009 201440004 201503005	453.08-00
	• Contingent Payment Sales 201241001	453.09-00
	• <i>Alternative Basis Recovery</i> 201241001 201417006 201626009 201626010 201626011 201626012	453.09-01
	• Definitions	453.10-00
	• <i>Installment Method</i> 201348007	453.10-02
	• Dealer Dispositions	453.13-00
	• <i>Exceptions to Dealer Dispositions</i> 201622007	453.13-01
	• Gross Profit Ration Calculation 201203017	453.16-00
<b>Section 453A</b>	<b>Special Rules for Non Dealers of Real Property</b>	<b>453A.00-00</b>
	• Interest on Deferred Tax Liability 201221021	453A.03-00
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b> 201228043 201351001 201434003 201508001 201545010 201636018 201643015	<b>457.00-00</b>
	• Year of Inclusion in Gross Income 201211001	457.01-00
	• Eligible Deferred Compensation Plan Defined 201211001	457.05-00
	• <i>State</i> 201643015	457.05-02
	• Special Rules 201508001	457.09-00
	• <i>Nonelective Deferred Compensation</i> 201447002	457.09-06
	• <i>Length of Service Award Plans</i> 201508001	457.09-08
<b>Section 460</b>	<b>Special Rules for Long-Term Contracts</b> <b>201650014</b>	<b>460.00-00</b>
	• 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
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	• Title-Holding Company 201309014 201552033 201617011	501.02-00

• Religious, Charitable, etc., Institutions and Community Chest

501.03-00

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 201649014 201649015

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201203032 201313033 201351025 201428019 201428024

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201335014 201335023 201411037 201436051 201513005 201514016 201541013  
 201603033 201606030 201609001

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201219029 201237019 201306023 201317011 201335014 201447049 201451032  
 201451035 201617011

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201228042 201229001 201229010 201230025 201233018 201236033 201241011	
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201217021 201640019	
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201252025 201303018 201304011 201305013 201323025 201327015 201345032	
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201527044 201550043 201608016 201619010 201621016 201644019	
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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	
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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	
201632021 201350047 201414024 201417017 201420020 201523022	
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201237020 201251022 201634025 201634025 201634025 201415003 201423030	
201432037	
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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 201632022 201340021 201415007 201451036 201505042	
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<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 201632020 201632021 201632023 201330037 201331007 201334043 201340021 201341037 201349023 201351029 201407016 201407017 201410043 201410044 201411038 201411042 201412022 201414024 201414033 201417024 201423030 201424027 201428031 201430014 201433016 201441017 201446029 201510059 201511024 201517015 201525011 201525011 201525011 201525011 201525012 201525012 201525012 201525012 201526020 201526021 201526023 201541012 201543019 201604018 201610026 201615016 201615016 201615017 201615017 201617012 201619010 201619010 201648020 201649016	
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201218016 201433018	
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201321033 201321035 201321036 201321038 201323027 201323032 201443020	
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201406019 201451033	
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201338053	
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201204017 201224032 201224035 201234028 201325016 201548020 201604019 201623013 201636044	
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<ul style="list-style-type: none"> <li>• <i>Social Clubs</i> 201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 201322044 201323033 201329025 201330041 201612014 201634026 201330041 201333019 201338044 201338050 201405026 201405027 201406016 201407024 201414029 201418056 201428009 201429028 201434022 201442058 201445027 201448021 201448022 201450023 201451030 201451039 201501015 201511024 201511024 201515035 201529011 201551010 201605021 201615019 201615019 201615021 201615021 201623012 201635007 201635008 201636045 201638028 201640020 201642036 201644021</li> </ul>	501.07-00
<ul style="list-style-type: none"> <li>• <i>Profit v. Not for Profit</i> 201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201615019</li> </ul>	501.07-01
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<ul style="list-style-type: none"> <li>• <i>Automobile Clubs</i> 201430019</li> </ul>	501.07-04
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<ul style="list-style-type: none"> <li>• <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036 201532037 201605015 201625004 201625018</li> </ul>	501.09-00
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• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028	501.12-03
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• Credit Unions 201416009 201447039	501.14-00
• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201525013 201525013 201525013 201609008 201613016 201645019	501.15-00
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• 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 201649016	501.31-00
• <i>Domestic Fraternal Societies</i> 201404012	501.31-01

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<ul style="list-style-type: none"> <li>• <i>Distribution of Assets to Private Individuals</i></li> </ul>	501.32-01
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 201636046 201640019 201640022	
<ul style="list-style-type: none"> <li>• Private v. Public Interest Served</li> </ul>	501.33-00
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<ul style="list-style-type: none"> <li>• <i>Trustees Serve Private Interest</i></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 201632021 201334045 201340021 201345031 201345032 201405023 201407020 201414024 201415007 201431032 201433019 201452018 201505042 201511024 201511024 201523021 201529013 201538025 201540019 201545030 201617011	

	<ul style="list-style-type: none"> <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 201545030 201601014 201617011 201645017	
	<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 201632021 201330037 201330038 201403017 201403017 201405023 201414024 201428022 201428023 201510058 201517008 201525011 201525011 201525011 201525011 201535019 201538025 201540016 201545031 201601014 201617012 201641025 201641027	
	<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>	<b>503.00-00</b>
	201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008	
	<ul style="list-style-type: none"> <li>• Future Status of Organizations Denied Exemption</li> </ul>	503.03-00
	201209007 201209008 201520013 201520013	
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	201205011 201205013 201217019 201446028 201510059	
<b>Section 507</b>	<b>Termination of Private Foundation Status</b>	<b>507.00-00</b>
	201216045 201243015 201321024 201418060 201435016 201513005 201514016	
	<ul style="list-style-type: none"> <li>• Termination Under Section 507(a)(1)</li> </ul>	507.01-00
	201230026 201417020 201417021 201427019	
	<ul style="list-style-type: none"> <li>• Special Rules</li> </ul>	507.01-01
	201345033 201345034	
	<ul style="list-style-type: none"> <li>• Termination Under Section 507(b)(1)(B)</li> </ul>	507.04-00
	201441018	
	<ul style="list-style-type: none"> <li>• Liability of Transferee Organizations</li> </ul>	507.05-00
	201243015 201244020 201321024 201321025	
	<ul style="list-style-type: none"> <li>• Imposition of Tax</li> </ul>	507.06-00
	201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030	
	<ul style="list-style-type: none"> <li>• Aggregate Tax Benefit</li> </ul>	507.07-00
	201244020 201321025 201603033 201603034	



	• Substantial Contributor 201609001	507.08-00
	• Value of Assets 201321024 201321025	507.09-00
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	• Advertising (See Also 0501.26-02) 201405029	512.05-00
	• Fund-Raising Activities (See Also 0501.26-06) 201330043 201330043	512.06-00
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027	512.09-03
	• Modifications 201409009 201435017 201441018 201503018 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 201633032 201636042 201636043 201644019	<b>513.00-00</b>
	• Trusts 201613014 201613015 201613015 201636042 201636043	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>
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	• Timeliness of Election 201201007 201201014 201251004 201314013 201632006 201632007 201632008 201632009 201341002 201410014 201410019 201410020 201410021 201410022 201410023 201410025 201410026 201426012 201440003 201442003 201443011 201444016 201444017 201448002 201505017 201505018 201505019 201505020 201505021 201505022 201505023 201505024 201505025 201505026 201505027 201508003 201510024 201514002 201519023 201525008 201525008 201525008 201525008 201532014 201543002 201605007 201611008 201624005 201629002 201640011 201645001 201645008 201648005 201649003 201649005	754.02-00
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	• Like Kind Property 201216007 201238027 201531009 201532021	1031.02-00
	• Deferred Exchanges 201238027 201242003 201252018 201308020 201308020 201332010 201416006 201437012 201648013	1031.05-00
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	• General Rule 201609003 201636034	1033.01-00
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	• Property Similar or Related in Service or Use 201609003 201636034	1033.03-00
	• Special Rule for Outdoor Advertising Displays 201450004	1033.07-00
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	• Section 1250 Property 201243003	1250.01-00
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<b>Section 1256</b>	<b>Section 1256 Contracts Marked to Market</b>	<b>1256.00-00</b>
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	<ul style="list-style-type: none"> <li>• <i>Qualified Board or Exchange</i></li> </ul>	1256.07-05
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	201435004	
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<b>Section 1276</b>	<b>Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income</b>	<b>1276.00-00</b>
	<ul style="list-style-type: none"> <li>• <i>Accrued Market Discount</i></li> </ul>	1276.02-00
	<ul style="list-style-type: none"> <li>• <i>Constant Interest Rate Election</i></li> </ul>	1276.02-02
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<b>Section 1295</b>	<b>Qualified Electing Fund</b>	<b>1295.00-00</b>
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	201228021 201249014	
	<ul style="list-style-type: none"> <li>• <i>Retroactive Elections</i></li> </ul>	1295.02-02
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	201350024 201350025 201411001 201412006 201412010 201417009 201417010	
	201417011 201417012 201417013 201417014 201417015 201417016 201422002	
	201422003 201422019 201422021 201423002 201423004 201423008 201423015	
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	201629005 201630006 201630006 201642025	
<b>Section 1296</b>	<b>Passive Foreign Investment Company</b>	<b>1296.00-00</b>
	201244003 201311014 201447003	
	<ul style="list-style-type: none"> <li>• <i>Characterization of Income</i></li> </ul>	1296.02-00
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	201322009 201515006	
<b>Section 1301</b>	<b>Averaging of Farm Income</b>	<b>1301.00-00</b>
	<ul style="list-style-type: none"> <li>• <i>Engaged in Farm Business</i></li> </ul>	1301.01-00
	201435006	





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**201650007**

## Section 1362

### Election by Small Business Corporation

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- Shareholder Consent 1362.01-01

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 201443006 201443006 201444014 201447009 201501006 201502004 201507021  
 201509026 201515021 201516027 201516053 201516054 201519007 201519009  
 201519013 201519025 201523006 201523010 201524019 201524023 201528019  
 201541007 201541007 201550002 201550022 201603001 201604006 201611010  
 201614025 201634008 201634008 201636023 201645007

• *Termination of Election*

1362.02-00

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

• *Ceases to be Small Business Corporation*

1362.02-02

201206009 201217009 201252001 201324004 201330017 201330018 201330017  
 201330018 201426018 201432006 201443014 201443014 201444007 201508002  
 201516001 201516002 201644007

• *Passive Investment Income*

1362.02-03

201223007 201226013 201229007 201232023 201244002 201248001 201306004  
 201306005 201310008 201320008 201328006 201328007 201328008 201328009  
 201328010 201328011 201328012 201328013 201328014 201328015 201328016  
 201328017 201330010 201330010 201350005 201351013 201420002 201426010  
 201441013 201450014 201515011 201516015 201519008 201519018 201523004  
 201523005 201523008 201528028 201538010 201541003 201541003 201629001

• *S Termination Year*

1362.03-00

201507011

• Inadvertent Terminations

1362.04-00

201201005 201201006 201201009 201202002 201202003 201203002 201203007  
 201203008 201203011 201203012 201205002 201205006 201206009 201208013  
 201208023 201209005 201211002 201211004 201211005 201211006 201211007  
 201214001 201216025 201216032 201217006 201217008 201217009 201217010  
 201221006 201221008 201221009 201221010 201223007 201224007 201224013  
 201224014 201225003 201225005 201226013 201227003 201228009 201228010  
 201228018 201228024 201228025 201232004 201232007 201232009 201232026  
 201232027 201232029 201234002 201234007 201234008 201235008 201236003  
 201238007 201238008 201238014 201238015 201238017 201239001 201240012  
 201240014 201242009 201243009 201244002 201245001 201245002 201245014  
 201246002 201246008 201247008 201247012 201248001 201250013 201252001  
 201252007 201301003 201301011 201303009 201306009 201306015 201306016  
 201308008 201308009 201308022 201310008 201312016 201313002 201314006  
 201314012 201314014 201315003 201315012 201317004 201320006 201320008  
 201322006 201322016 201323012 201323013 201323014 201324011 201325003  
 201325006 201328004 201328006 201328007 201328008 201328009 201328010  
 201328011 201328012 201328013 201328014 201328015 201328016 201328017  
 201329004 201330010 201330012 201612002 201612011 201632010 201632013  
 201634001 201634001 201634001 201634003 201634003 201634003 201634004  
 201634004 201634004 201634007 201634007 201634007 201634013 201634013  
 201634013 201646002 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 201633005 201633029 201634001 201634003 201634004 201634007  
 201634013 201635002 201636013 201636014 201636015 201636017 201636035  
 201638003 201639010 201639011 201639012 201640001 201642021 201643002  
 201644003 201644004 201644006 201644007 201645005 201648006 **201650007**  
**201650008**

Section 1366

Pass-Thru of Items to Shareholders  
 201327009 201333008 201429025

1366.00-00

<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  • Accumulated Adjustments Account 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 201640014  • 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>	<b>1501.00-00</b>	
	201213012 201306007		
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b>	<b>1502.00-00</b>	
	201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201341018 201342004 201402001 201402001 201414009 201418033 201418043		
	• Liability for Tax 201644018	1502.06-00	
	• 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	
	• <i>Anti-Avoidance</i> 201640018	1502.13-03	
	• 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 201632002 201330001 201332003 201335007 201336002 201336004 201336008 201338019 201340003 201342005 201342008 201344005 201349008 201349009 201351016 201352005 201411011 201412004 201418016 201418020 201418033 201418043 201423003 201424001 201424015 201426024 201431005 201431008 201431009 201431010 201431012 201431013 201431014 201431015 201431016 201434001 201438004 201438019 201442013 201444015 201448001 201503008 201521007 201521007 201521007 201521007 201521007 201523011 201527038 201530015 201532004 201532030 201544021 201601010 201605018 201610010 201610011 201611005 201613013 201616006 201620009 201620009 201628003 201630003 201630003 201630004 201630004 201636016 201637002 201637003 201644005	1502.21-00	
	• Investment Adjustment 201213013 201214012 201339001 201411007 201430002 201550028 201641019	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	1502.75-00
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 201648012 201648014	
• <i>When Group Remains in Existence</i>	1502.75-10
201228002 201314028 201350007 201424010 201505006	
• <i>Common Parent No Longer in Existence</i>	1502.75-11
201250017 201326006	
• Taxable Year of Members of Group	1502.76-00
201520001 201520001 201414015 201520001	
• <i>Income Allocation</i>	1502.76-01
201235003 201542007	
• Common Parent Agent for Subsidiaries	1502.77-00
201522005 201552025	
• Separate Return Years	1502.79-00
201251003 201324004	
• Applicability of Other Provisions of Law <b>201650013</b>	1502.80-00
• Consolidated Returns for Subsequent Years	1502.89-00
201324004	
• Election to File Separate Returns	1502.90-00
• <i>Changes in Affiliated Groups</i>	1502.90-01
201251003	
• Carryover and Carryback	1502.92-00
201228005 201312019	
• Intercompany Transactions	1502.93-00
201208034 201402001 201402001	
• Stock Transactions	1502.94-00
201208034	
• Application of Section 382 with Respect to a Consolidated Group	1502.98-00
201414009 201511012 201511012	
• <i>Apportionment</i>	1502.98-05
201207003 201414009	
• <i>Limitation on Use of Credits and Net Capital Losses</i>	1502.98-08
201435012	
• Regulations Governing Consolidated Returns--Issue Not Contained in Present List	1502.99-00
201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	
<b>Section 1504</b>	
<b>Definitions</b>	<b>1504.00-00</b>
201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012	
• Affiliated Group v. Not an Affiliated Group	1504.01-00
201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012	

	<ul style="list-style-type: none"> <li>• Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003 201429007 201433013</li> </ul>	1504.02-00
	<ul style="list-style-type: none"> <li>• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002</li> </ul>	1504.02-01
	<ul style="list-style-type: none"> <li>• <i>Maquiladora ISP - IRC Section 1504(d) Election</i> 201248002</li> </ul>	1504.02-02
<b>Section 1563</b>	<b>Definitions and Special Rules</b> 201405009	<b>1563.00-00</b>
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b> 201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013	<b>2001.00-00</b>
<b>Section 2010</b>	<b>Unified Credit Against Estate Tax</b> 201612005 201612009 201612010 201618006 201618006 201632001 201632003 201632005 201632014 201632017 201632018 201410013 201418009 201421002 201532002 201537010 201550032 201603007 201603021 201604014 201604016 201605009 201605010 201605011 201606013 201608010 201613010 201613011 201614020 201614021 201614023 201614027 201614028 201614030 201615009 201615009 201615010 201615010 201617003 201620008 201620008 201621007 201622027 201624002 201624014 201624017 201624018 201624019 201626015 201626018 201626019 201630001 201630001 201630007 201630007 201630012 201630012 201631001 201631002 201631003 201633002 201633008 201638013 201638018 201640004 201641005 201641008 201641009 201641010 201642014 201642015 201642016 201642017 201642018	<b>2010.00-00</b>
<b>Section 2032</b>	<b>Alternate Valuation</b> 201216013 201216037 201236002 201431017 201441001 201451025 201503003	<b>2032.00-00</b>
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b> 201224019 201230023 201418011 201633001	<b>2032A.00-00</b>
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b> 201238004 201330033 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003	<b>2033.00-00</b>
	<ul style="list-style-type: none"> <li>• Interest v. No Interest at Time of Death 201323007</li> </ul>	2033.01-00
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b> 201223012 201238004 201647001 201647001	<b>2035.00-00</b>
	<ul style="list-style-type: none"> <li>• Inclusion of Certain Property in Gross Estate 201323007 201342001</li> </ul>	2035.01-00
	<ul style="list-style-type: none"> <li>• Coordination with Other Code Sections 201327010</li> </ul>	2035.06-00





<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 201634015 201634015 201634015 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 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 <b>201650005</b>	
	• Post-1942 Powers	2041.02-00
	201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004 201615004	
	• General Power v. Not a General Power	2041.03-00
	201207001 201208003 201208004 201634016 201634016 201634016 201634017 201634017 201634017 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 201634016 201634017 201642027 201642028 201642029 201642030	
	• Exercise of Powers	2041.05-00
	201425007	
<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>	2042.07-09
	201327010	
<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 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses (Deductible v. Not Deductible)</b>	<b>2055.00-00</b>
	201216045 201236022 201316004 201450003	
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Reformations of Nonqualifying Interests</i>	2055.12-10
	201333006	
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)</b>	<b>2056.00-00</b>
	201243004 201634018 201634018 201634018 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018	
	• Terminable Interests	2056.01-00
	201450002 201624015	
	• Qualified Terminable Interest Property	2056.07-00
	201303003 201410011 201426016 201447008 201528014 201536002 201536010 201603004 201608001 201615004 201615004 201636019	
	• <i>Effective Election</i>	2056.07-01
	201345006 201636026	

	• <i>Partial Election</i> 201447008	2056.07-02
	• <i>Qualifying Interest</i> 201410011	2056.07-03
	• Passed From Decedent v. Not Passed From Decedent 201410011 201416007	2056.13-00
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen 201634018 201634018 201634018 201634018	2056.19-00
	• <i>Exception For Property Transferred to Qualified Domestic Trust</i> 201634018 201634018 201634018 201634018	2056.19-02
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b> 201243012 201634018 201634018 201634018 201406003 201429012 201516055 201622021 201622025 201628011 201634018 201640006 201647002 201647002	<b>2056A.00-00</b>
<b>Section 2203</b>	<b>Definition of Executor</b> 201405016	<b>2203.00-00</b>
<b>Section 2207A</b>	<b>Right of Recovery in the Case of Certain Marital Deduction Property</b> 201243004 201303003 201426016 201536010	<b>2207A.00-00</b>
<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b> 201216010 201218003 201223012 201233008 201243001 201245007 201310002 201310003 201310004 201310005 201310006 201320009 201322025 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201412015 201417001 201417002 201418007 201419001 201422005 201426014 201430003 201430004 201430005 201430006 201430007 201432029 201435007 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201438010 201438011 201438012 201438013 201438016 201440008 201440009 201440010 201440011 201440012 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201451005 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201515002 201515003 201515004 201515005 201516008 201516020 201516022 201516023 201519012 201525001 201525001 201525001 201525001 201528024 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201543006 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201604001 201613007 201614006 201614007 201614008 201628008 201628010 201636027 201636028 201636029 201636030 201636031 201636032 201647001 201647001 <b>201650005</b>	<b>2501.00-00</b>
	• Gift v. Not a Gift 201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201342001 201345004 201345026 201345027 201345028 201407008 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201521002 201521002 201521002 201521002 201521002 201521003 201521003 201521003 201521003 201521003 201521004 201521004 201521004 201521004 201521004 201527032 201544005 201642027 201642028 201642029 201642030	2501.01-00

	• Transfers of Intangible Property By Non-Resident Not Citizens 201250001	2501.03-00
<b>Section 2503</b>	<b>Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)</b>	<b>2503.00-00</b>
	• Present v. Future Interests 201208026	2503.03-00
<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 201208026 201442053	2511.04-00
	• Gift of Remainder 201407009 201440007	2511.11-00
	• Renunciation of Testate or Intestate Share 201228017 201334001 201403005 201403005 201540006	2511.18-00
<b>Section 2512</b>	<b>Valuation of Gifts</b>	<b>2512.00-00</b>
	201206005 201330033 201330033	
<b>Section 2513</b>	<b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b>	<b>2513.00-00</b>
	201240003 201240004 201523003 201644002	
<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b>	<b>2514.00-00</b>
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	• Transitional Rule for Existing Partnerships 201314025	7704.05-00
<b>Section 7805</b>	<b>Rules and Regulations</b> 201517026 201517027	<b>7805.00-00</b>
	• Prospective Application of Changes in Regulations	7805.01-00
	• <i>Prospective Application of Rulings</i> 201537023	7805.01-01
	• Reversals of Regulations or Rulings With Retroactive Effect 201413013	7805.03-00
	• Retroactive Effect of Regulation	7805.04-00
	• <i>Retroactive Application of Rulings</i> 201216051 201233011 201245017	7805.04-01



<b>Section 7871</b>	<b>Indian Tribal Governments Treated As States For Certain Purposes</b>	<b>7871.00-00</b>
	201445002	
	• Charitable Purposes	7871.01-00
	201525014 201525014 201525014 201525014 201551003	
	• Tax Exempt Bonds	7871.03-00
	201630002 201630002	
<b>Section 7872</b>	<b>Treatment of Loans with Below Market Interest Rates</b>	<b>7872.00-00</b>
	201426002	

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

201201010 201201011 201201015 201202005 201202015 201202017 201204027  
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**201650006 201650010**

• Section 42; Low-Income Housing Credit 9100.01-00  
 201206002 201218006 201243011 201302014 201328002 201338010 201410027  
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• Section 59(e) 9100.02-00  
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• *R and D Expenditures* 9100.02-03  
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• *ITC Expenditures* 9100.02-04  
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• *Development Expenditures* 9100.02-05  
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• Section 146; Volume Cap 9100.03-00  
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• Section 168; MACRS 9100.04-00  
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• Section 266; Carrying Charges 9100.05-00  
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• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00  
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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00  
 201429016 201435002 201437005 201530017

• Section 442; Accounting Periods 9100.09-00  
 201224024 201305009 201311019 201311020 201312026 201347017 201436044  
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<ul style="list-style-type: none"> <li>• Section 446</li> </ul>	9100.10-00
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<ul style="list-style-type: none"> <li>• <i>Accounting Methods</i></li> </ul>	9100.10-01
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<ul style="list-style-type: none"> <li>• Section 472; LIFO Election</li> </ul>	9100.11-00
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<ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property</li> </ul>	9100.15-00
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<ul style="list-style-type: none"> <li>• Section 911; Citizens or Residents of the United States Living Abroad</li> </ul>	9100.17-00
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<ul style="list-style-type: none"> <li>• Extension of Time For Filing Return</li> </ul>	9100.19-00
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<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return</li> </ul>	9100.20-00
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<ul style="list-style-type: none"> <li>• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation</li> </ul>	9100.21-00
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• 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	9100.26-00
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• Regulation Section 1.337(d); Loss on Stock of Subsidiary	9100.29-00
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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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<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





• Not Able to Identify Under Present List

9999.98-00

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