

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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	• 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	
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	201233016 201625012 201625013	
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	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	
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	201308017 201308018 201308017 201308018	

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	201437013 201527003	
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	201437013 201605016 201703012	
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	201305003 201352007 201445008	
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled	355.10-00
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	201228033 201634010 201634010 201634010 201409003 201504007 201511001 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010	
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	201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028	
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	• 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	368.01-00
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<ul style="list-style-type: none"> • Recapitalization (Type "E") 	368.05-00
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<ul style="list-style-type: none"> • Change in Identity, etc. (Type "F") 	368.06-00
201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008 201511020 201511020 201611015 201635001 201638004	
<ul style="list-style-type: none"> • Continuity of Interest Rule 	368.08-00
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<ul style="list-style-type: none"> • <i>Transfers to Controlled Corporations</i> 	368.08-08
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<ul style="list-style-type: none"> • Plan of Reorganization 	368.09-00
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<ul style="list-style-type: none"> • <i>Several Steps</i> 	368.09-01
201252014 201411002	
<ul style="list-style-type: none"> • Liquidation v. Reorganization 	368.12-00
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<ul style="list-style-type: none"> • Transactions Involving Two or More Investment Companies 	368.13-00
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<ul style="list-style-type: none"> • Transfer by Corporation in Title 11 Case (Type "G") 	368.14-00
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<ul style="list-style-type: none"> • Method of Accounting 	381.04-00
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	• <i>5-Percent Shareholder</i> 201215007 201403007 201403007	382.11-09
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	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003 201648004	382.12-08
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	<ul style="list-style-type: none"> • <i>Definitely Determinable Benefits Under a Pension Plan</i> 201501025 	401.01-03
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	<ul style="list-style-type: none"> • <i>Discrimination in Availability of Form of Benefit</i> 201605006 	401.04-03
	<ul style="list-style-type: none"> • <i>Required Distributions</i> 201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024 201628004 201628005 201628006 	401.06-00
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	<ul style="list-style-type: none"> • <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025 	401.06-02
	<ul style="list-style-type: none"> • <i>Commencement of Benefits Under Qualified Trusts</i> 201221033 	401.11-00
	<ul style="list-style-type: none"> • <i>Medical, Etc. Benefits</i> 201611003 201625005 201639001 	401.27-00
	<ul style="list-style-type: none"> • <i>Cash or Deferred Arrangements</i> 201417025 201527042 201532036 201601012 	401.29-00
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	<ul style="list-style-type: none"> • <i>Exempt Trust</i> 201417025 	402.01-00
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	<ul style="list-style-type: none"> • <i>Amounts Distributed or Made Available to Beneficiary</i> 201431037 201527042 	402.06-00
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	<ul style="list-style-type: none"> • Rollover Contributions 	402.08-00
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	<ul style="list-style-type: none"> • By a Surviving Spouse 	402.08-05
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• Religious, Charitable, etc., Institutions and Community Chest

501.03-00

201202039 201202040 201203019 201203020 201203021 201203022 201203023
 201203030 201203031 201206018 201209009 201209010 201210041 201210044
 201215010 201215011 201217018 201217019 201217020 201217022 201217026
 201218016 201218017 201218019 201218022 201218023 201218041 201219025
 201219026 201219027 201219029 201221022 201221023 201224033 201224036
 201225014 201225015 201225016 201225017 201226029 201229001 201229010
 201231012 201231017 201232034 201232036 201235021 201235022 201239011
 201240028 201240029 201240036 201241009 201241011 201242014 201244021
 201245021 201245022 201245023 201245024 201245025 201245026 201245027
 201247016 201249016 201250027 201251018 201252020 201252021 201252022
 201252023 201252028 201304011 201309015 201309016 201309018 201313033
 201314049 201314058 201315027 201317020 201318009 201318012 201318017
 201318027 201321024 201321025 201322042 201322045 201323024 201323025
 201323030 201323034 201324020 201325015 201325017 201327011 201327012
 201327013 201327014 201327018 201327019 201328035 201329018 201329019
 201329020 201329021 201330037 201330040 201330042 201618013 201618013
 201634025 201634025 201634025 201646006 201330037 201330040 201330042
 201332013 201333015 201333016 201335015 201335016 201335025 201335026
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 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 201635006 201637016 201637017 201640022 201640023
 201640025 201641023 201641024 201645014 201645015 201645016 201647008
 201647008 201647009 201647009 201647010 201647010 201648018 201648019
 201649014 201649015 201702039 201702040

• Employee Benefit Organization (See Also 0501.09-00)

501.03-01

201203032 201313033 201351025 201428019 201428024

• Foundations

501.03-02

201335014 201335023 201411037 201436051 201513005 201514016 201541013
 201603033 201606030 201609001

• Trusts

501.03-03

201219029 201237019 201306023 201317011 201335014 201447049 201451032
 201451035 201617011

<ul style="list-style-type: none"> • <i>Unincorporated Associations</i> 	501.03-04
201241010	
<ul style="list-style-type: none"> • <i>Corporations</i> 	501.03-05
201202038 201204019 201204020 201204021 201205011 201210041 201211026	
201215011 201218041 201219025 201219028 201224033 201224036 201227006	
201228042 201229001 201229010 201230025 201233018 201236033 201241011	
201242014 201244021 201245021 201325014 201701020 201333014 201338052	
201346012 201405023 201410035 201419016 201423026 201426028 201428021	
201446025 201451036 201521016 201521016 201521016 201521016 201521016	
201550043 201615018 201615018 201622035 201643025 201702042	
<ul style="list-style-type: none"> • <i>Civil Rights Groups</i> 	501.03-07
201217021 201701023 201640019	
<ul style="list-style-type: none"> • <i>Educational Organizations</i> 	501.03-08
201252025 201303018 201304011 201305013 201323025 201327015 201345032	
201405024 201415009 201417017 201417018 201424024 201426035 201433020	
201435015 201440023 201445014 201503017 201509040 201510059 201516069	
201527044 201550043 201608016 201619010 201621016 201644019	
<ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 	501.03-11
201210041 201317012 201328035 201445015 201451037 201702002 201703005	
<ul style="list-style-type: none"> • <i>Libraries, Museums, etc.</i> 	501.03-13
201221024 201517011	
<ul style="list-style-type: none"> • <i>Literary Organizations</i> 	501.03-14
201433020	
<ul style="list-style-type: none"> • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 	501.03-15
201215011 201322041 201335024 201438032	
<ul style="list-style-type: none"> • <i>Prevention of Cruelty Groups</i> 	501.03-18
201337017	
<ul style="list-style-type: none"> • <i>Public Recreation Facilities and Athletic Organizations</i> 	501.03-19
201204020 201340021 201343028 201619010	
<ul style="list-style-type: none"> • <i>Religious Organizations</i> 	501.03-20
201232034 201236033 201246041 201251018 201310045 201325017 201327018	
201632021 201350047 201414024 201417017 201420020 201523022	
<ul style="list-style-type: none"> • <i>Research Organizations</i> 	501.03-21
201701022	
<ul style="list-style-type: none"> • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 	501.03-22
201237020 201251022 201634025 201634025 201634025 201415003 201423030	
201432037 201652029	
<ul style="list-style-type: none"> • <i>Scientific Organizations</i> 	501.03-24
201311030 201313032 201701022	
<ul style="list-style-type: none"> • <i>Social Welfare Groups (See Also 0501.04-00)</i> 	501.03-25
201304011 201632022 201340021 201415007 201451036 201505042	
<ul style="list-style-type: none"> • <i>State Instrumentalities</i> 	501.03-26
201411018	

<ul style="list-style-type: none"> • <i>Organizational and Operational Tests</i> 	501.03-30
201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 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 201604018 201610026 201615016 201615016 201615017 201615017 201617012 201619010 201619010 201648020 201649016	
<ul style="list-style-type: none"> • <i>Cooperative Hospital Service Organizations</i> 	501.03-32
201218016 201433018	
<ul style="list-style-type: none"> • <i>Lessening the Burdens of Government</i> 	501.03-33
201213029 201214034 201413012 201531022	
<ul style="list-style-type: none"> • Civic Leagues and Social Welfare Groups (See Also 0501.03-25) 	501.04-00
201204018 201205014 201213032 201214035 201215014 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201224031 201224034 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016 201329022 201331006 201333017 201333018 201334045 201335017 201338053 201338055 201349018 201351024 201403019 201403019 201403020 201406019 201409013 201411039 201414028 201424028 201425013 201429031 201443021 201449002 201451033 201503020 201505043 201507025 201511025 201511025 201518018 201552032 201615014 201615014 201640021 201641026 201642037	
<ul style="list-style-type: none"> • <i>Local Associations of Employees</i> 	501.04-01
201321033 201321035 201321036 201321038 201323027 201323032 201443020	
<ul style="list-style-type: none"> • <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 	501.04-02
201406019 201451033	
<ul style="list-style-type: none"> • <i>Political Activities Organizations</i> 	501.04-03
201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403019 201403020 201424028 201449002 201552032 201615014 201615014	
<ul style="list-style-type: none"> • <i>Community</i> 	501.04-06
201338053	
<ul style="list-style-type: none"> • <i>Homeowners Association</i> 	501.04-07
201204017 201224032 201224035 201234028 201325016 201548020 201604019 201604019 201623013 201636044	
<ul style="list-style-type: none"> • Labor Organizations 	501.05-00
201217022 201311031 201646007	
<ul style="list-style-type: none"> • <i>Agriculture and Horticulture Organizations</i> 	501.05-01
201205011 201205015 201233018 201327015 201508011 201640024	
<ul style="list-style-type: none"> • Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 	501.06-00
201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201646005 201701019 201338047 201347023 201349019 201349021 201405025 201406020 201420021 201425014 201430018 201446026 201451038 201502015 201509041 201514019 201521017 201521017 201521017 201521017 201521017 201527045 201540017 201617010 201631015 201633035 201633036 201633037 201639016 201649017 201702044	

<ul style="list-style-type: none"> • <i>Performance of Particular Services for Members</i> 	501.06-01
201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201701019 201347022 201411040 201424023 201425014 201432026 201529010 201529010 201540017 201605020 201622033 201633037 201639016 201649017	
<ul style="list-style-type: none"> • <i>Conduct of Business for Profit</i> 	501.06-02
201327015	
<ul style="list-style-type: none"> • <i>Professional Associations (See Also 0501.03-11)</i> 	501.06-03
201217022 201347022 201621017	
<ul style="list-style-type: none"> • <i>Social Clubs</i> 	501.07-00
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 201702043	
<ul style="list-style-type: none"> • <i>Profit v. Not for Profit</i> 	501.07-01
201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201615019	
<ul style="list-style-type: none"> • <i>Distribution of Assets</i> 	501.07-02
201204018 201213034 201213035 201515035	
<ul style="list-style-type: none"> • <i>Leases or Sales of Club Property</i> 	501.07-03
201204018 201302043 201306027 201315030 201629009	
<ul style="list-style-type: none"> • <i>Automobile Clubs</i> 	501.07-04
201430019	
<ul style="list-style-type: none"> • <i>Business with Nonmembers</i> 	501.07-05
201204018 201219032 201634026 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 201615019 201615019 201635008	
<ul style="list-style-type: none"> • <i>Payment of Benefits to Members</i> 	501.07-06
201219032 201306027 201642036	
<ul style="list-style-type: none"> • <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i> 	501.08-00
201425015	
<ul style="list-style-type: none"> • <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 	501.09-00
201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036 201532037 201605015 201625004 201625018 201703014	
<ul style="list-style-type: none"> • <i>Permissible Benefits</i> 	501.09-01
201451040 201605015 201703014	
<ul style="list-style-type: none"> • <i>Geographic Locale</i> 	501.09-02
201221030 201330039 201330039 201415008	
<ul style="list-style-type: none"> • <i>Inurement</i> 	501.09-03
201321040 201634029 201634029 201634029 201351026 201605015 201625004 201625018	
<ul style="list-style-type: none"> • <i>Membership</i> 	501.09-04
201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014	

• Domestic Fraternal Societies, Orders, and Associations 201240026 201340022 201620014 201620014	501.10-00
• Local Benevolent Life Insurance Associations, etc. 201247019 201431031	501.12-00
• <i>Mutual Ditch or Irrigation Companies</i> 201246038	501.12-01
• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028	501.12-03
• Cemetery Companies 201409009 201428011 201428029 201605019	501.13-00
• 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 201652030 201702037 201702048	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 201652028	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 201701020 201649016	501.31-00
• <i>Domestic Fraternal Societies</i> 201404012	501.31-01

• Income Inures v. does Not Inure to Private Individual 501.32-00

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 201701021 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 **201604018 201614038 201617011 201620011 201620011 201631014**
 201636046 201637017

• Distribution of Assets to Private Individuals 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

• Private v. Public Interest Served 501.33-00

201202038 201202039 201203024 201203025 201204019 201204020 201205010
 201205011 201205012 201209011 201209012 201209013 201210042 201210043
 201211025 201211026 201213031 201215012 201215013 201216040 201217019
 201218021 201219028 201219029 201221023 201223020 201224031 201224034
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 201310046 201310048 201310049 201311028 201311029 201311030 201311033
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 201404013 201405024 201407019 201407020 201409012 201410035 201411039
 201416010 201417017 201419015 201423031 201424024 201424027 201427018
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 201510059 201511026 201511026 201514011 201514013 201516066 201517019
 201519033 201519035 201523021 201523022 201526021 201535019 201538025
 201545029 201545030 201548021 201548025 201601014 201610025 201614038
 201617011 201631014 201636046 201640019 201640022 201641026 201641027
 201643026 201648020 201651016

• Trustees Serve Private Interest 501.33-01

201226029 201228041 201236033 201315028 201350043 201414024 201451043
 201451045 201652029

	<ul style="list-style-type: none"> • "Exclusively" Test 201221023 201228040 201237019 201303019 201303020 201306026 201322053 201632021 201701020 201334045 201340021 201345031 201345032 201405023 201407020 201414024 201415007 201431032 201433019 201452018 201505042 201511024 201511024 201523021 201529013 201538025 201540019 201545030 201617011 201702042 	501.35-00
	<ul style="list-style-type: none"> • Business Activities 201234029 201250029 201310046 201314047 201329024 201330038 201701020 201330038 201334045 201404013 201405022 201405023 201407019 201428028 201431032 201433020 201510058 201514013 201525012 201525012 201525012 201525012 201545030 201601014 201617011 201645017 201702041 201702042 	501.36-00
	<ul style="list-style-type: none"> • <i>Section 501(c)(3) Organizations</i> 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 201702041 	501.36-01
	<ul style="list-style-type: none"> • <i>Publishing Activities, Radio, Television, etc.</i> 201204021 201252025 201433020 201526020 	501.36-03
	<ul style="list-style-type: none"> • <i>Fund Raising (See also 0512.06-00)</i> 201323037 201407020 201416010 	501.36-04
	<ul style="list-style-type: none"> • Legislative and Political Propaganda Activities 201415007 201505042 	501.38-00
	<ul style="list-style-type: none"> • <i>"Action" Organizations</i> 201415007 201430014 201505042 	501.38-01
	<ul style="list-style-type: none"> • <i>Electing Expenditure Test</i> 201239012 201415007 	501.38-02
Section 502	Feeder Organizations (Exempt v. Not Exempt) 201317011 201444043	502.00-00
Section 503	Requirements for Exemption (Exempt v. Not Exempt) 201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008	503.00-00
	<ul style="list-style-type: none"> • Future Status of Organizations Denied Exemption 201209007 201209008 201520013 201520013 	503.03-00
Section 504	Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities	504.00-00
	<ul style="list-style-type: none"> • Denial of Exemption 201205011 201205013 201217019 201446028 201510059 	504.50-00
Section 507	Termination of Private Foundation Status 201216045 201243015 201321024 201418060 201435016 201513005 201514016	507.00-00
	<ul style="list-style-type: none"> • Termination Under Section 507(a)(1) 201230026 201417020 201417021 201427019 	507.01-00
	<ul style="list-style-type: none"> • <i>Special Rules</i> 201345033 201345034 	507.01-01
	<ul style="list-style-type: none"> • Termination Under Section 507(b)(1)(B) 201441018 	507.04-00
	<ul style="list-style-type: none"> • Liability of Transferee Organizations 201243015 201244020 201321024 201321025 	507.05-00

	• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030	507.06-00
	• Aggregate Tax Benefit 201244020 201321025 201603033 201603034	507.07-00
	• Substantial Contributor 201609001	507.08-00
	• Value of Assets 201321024 201321025	507.09-00
Section 508	Special Rules With Respect to Section 501 (c)(3) Organizations	508.00-00
	• New Organizations 201446025	508.01-00
Section 509	Private Foundation Defined	509.00-00
	• Definitions 201418067	509.01-00
	• <i>Private Foundation</i> 201306023	509.01-01
	• <i>Support</i> 201239011 201240036 201342011	509.01-02
	• Exceptions to Private Foundation Status 201335018 201417018	509.02-00
	• <i>Publicly Supported Organizations</i> 201445015 201507024 201620016 201620016	509.02-01
	• <i>Supporting Organizations</i> 201314044	509.02-02
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	• Special Rule for Outdoor Advertising Displays 201450004	1033.07-00
	• Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters 201240006	1033.10-00
Section 1035	Exchanges of Insurance Policies 201304003 201330016 201330016	1035.00-00
Section 1041	Transfers of Property Between Spouses or Incident to Divorce 201206005	1041.00-00
Section 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooper- atives	1042.00-00
	• Nonrecognition of Gain 201435014	1042.01-00
Section 1045	Rollover of Gain from One Qualified Business Stock to Another 201650010	1045.00-00
Section 1060	Special Allocation Rules for Certain Asset Acquisitions 201501011 201642032	1060.00-00
Section 1092	Straddles 201515001 201543008	1092.00-00
	• Special Rule for Identified Straddles 201241005 201515001	1092.02-00
	• <i>Defined</i> 201515001	1092.02-01
	• Mixed Straddles 201543008 201615001 201615001 201637011 201639004	1092.05-00
	• <i>Mixed Straddle Account</i> 201327007 201516010 201637011	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
Section 1202	50-Percent Exclusion for Gain from Certain Small Business Stocks 201436001 201603010 201603011 201603012 201603013 201603014 201636003	1202.00-00

Section 1221	Capital Asset v. Not a Capital Asset 201203003 201208038 201209014	1221.00-00
Section 1222	Other Terms Relating to Capital Gains and Losses 201642035	1222.00-00
Section 1223	Holding Period of Capital Assets 201204001 201204002 201204003 201204004 201204005 201216010 201418007 201436043 201443004 201516022 201516023 201525001 201525001 201525001 201525001	1223.00-00
Section 1234	Option to Buy or Sell 201547004	1234.00-00
	• Gain or Loss of Purchaser 201214021	1234.01-00
	• Sale v. Option 201547004	1234.03-00
Section 1234A	Gains or Losses From Certain Terminations 201642035	1234A.00-00
Section 1235	Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction) 201701009	1235.00-00
Section 1248	Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations 201423006 201426008	1248.00-00
Section 1250	Gain From Dispositions of Certain Depreciable Realty	1250.00-00
	• Section 1250 Property 201243003	1250.01-00
	• Exceptions and Limitations	1250.04-00
	• <i>Gifts</i> 201318003	1250.04-01
Section 1253	Transfers of Franchises, Trademarks, and Trade Names 201322020	1253.00-00
Section 1256	Section 1256 Contracts Marked to Market	1256.00-00
	• Definitions	1256.07-00
	• <i>Qualified Board or Exchange</i> 201322033	1256.07-05
Section 1258	Recharacterization of Gain from Certain Transactions 201501012	1258.00-00
Section 1272	Current Inclusion in Income of Original Issue Discount	1272.00-00
	• OID Election 201435004	1272.05-00
Section 1275	Other Definitions & Special Rules	1275.00-00
	• Integration 201614010	1275.08-00
Section 1276	Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income	1276.00-00
	• Accrued Market Discount	1276.02-00
	• <i>Constant Interest Rate Election</i> 201619004	1276.02-02

Section 1286	Tax Treatment of Stripped Bonds 201229003 201701017 201502006 201502007	1286.00-00
Section 1295	Qualified Electing Fund • Time For Making Election 201228021 201249014 • <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 201604002 201622028 201622029 201622030 201629005 201630006 201630006 201642025 201651004 201702001	1295.00-00 1295.02-00 1295.02-02
Section 1296	Passive Foreign Investment Company 201244003 201311014 201447003 • Characterization of Income • <i>Application of Income Look-Through Rules</i> 201445005	1296.00-00 1296.02-00 1296.02-02
Section 1297	Special Rules 201322009 201515006	1297.00-00
Section 1301	Averaging of Farm Income • Engaged in Farm Business 201435006	1301.00-00 1301.01-00
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Section 1313	Definitions • Determination v. No Determination 201247001 201247011 201622032	1313.00-00 1313.01-00
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 201224029 201328031	1341.00-00
Section 1361	Definitions 201203006 201216027 201232003 201233014 201237015 201238018 201238019 201238020 201238021 201238022 201238023 201238024 201243007 201243008 201301004 201302004 201302005 201302006 201310022 201314003 201322016 201322036 201325008 201618003 201618003 201634019 201634019 201634019 201341009 201414006 201419009 201426004 201436039 201442016 201447007 201450012 201604009 201604009 201604010 201604010 201608007 201610012 201614002 201614003 201614019 201634019 201650007	1361.00-00

<ul style="list-style-type: none"> • Small Business Corporation v. Not a Small Business Corporation 	1361.01-00
201201006 201218005 201237014 201250018 201314003 201314008 201322036 201338039 201433014 201523012 201523013 201604011 201604011 201608007	
<ul style="list-style-type: none"> • <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 	1361.01-02
201205002 201208013 201218005 201237014 201250013 201250018 201338039 201424021 201426001 201523012 201523013 201525009 201525009 201525009 201525009 201528037 201544006 201546003 201546004 201604011 201604011	
<ul style="list-style-type: none"> • <i>Non-Resident Alien as Shareholder</i> 	1361.01-03
201312023 201545015	
<ul style="list-style-type: none"> • <i>More than One Class of Stock</i> 	1361.01-04
201207002 201214001 201218004 201234001 201236003 201309003 201314014 201314031 201322036 201326012 201328025 201612002 201634006 201634006 201634006 201341014 201444020 201444021 201506003 201518008 201528025 201538009 201607001 201608006 201608007 201633017 201634006	
<ul style="list-style-type: none"> • Certain Trusts Permitted as Shareholders 	1361.03-00
201216034 201224013 201226019 201232003 201238017 201419009 201604009 201604009 201604010 201604010 201650007	
<ul style="list-style-type: none"> • <i>Grantor Trusts</i> 	1361.03-01
201216025 201216034 201252007	
<ul style="list-style-type: none"> • <i>Qualified Subchapter S Trusts</i> 	1361.03-02
201203011 201225005 201232003 201232027 201233014 201235008 201238017 201301004 201302004 201302005 201302006 201313002 201322016 201327009 201330012 201618003 201618003 201634019 201634019 201634019 201330012 201341003 201341009 201347014 201414006 201419009 201436039 201447007 201528020 201545015 201549001 201610012 201614002 201614003 201614019 201634019 201639010 201639011 201639012 201644006 201644007 201650007	
<ul style="list-style-type: none"> • <i>Electing Small Business Trusts</i> 	1361.03-03
201201006 201224013 201238017 201341003 201422006 201436006 201436007 201511014 201511014 201545003 201545015 201545015 201546001 201549001 201549002 201549003 201639010 201639011 201639012	
<ul style="list-style-type: none"> • Qualified Subchapter S Subsidiary 	1361.05-00
201208011 201208022 201211009 201216015 201216027 201225006 201233003 201237015 201238019 201238020 201238021 201238022 201238023 201238024 201242006 201243007 201243008 201247007 201301003 201306009 201306020 201310022 201314003 201320011 201325008 201326014 201328019 201634005 201634005 201634005 201634006 201634006 201634006 201701011 201701012 201701013 201337004 201426004 201442016 201442041 201444033 201444034 201444035 201444036 201444037 201450012 201516042 201516043 201516044 201516045 201516046 201527006 201531001 201536015 201540005 201544022 201549001 201550003 201550004 201604011 201604011 201608002 201633003 201634005 201634006 201635001 201638011 201639010 201639011 201639012 201644003 201647003 201647003 201649002 201650007	

Section 1362**Election by Small Business Corporation****1362.00-00**

201201006 201205002 201205006 201206009 201206011 201211002 201211004
201211005 201211006 201211007 201214010 201215004 201216027 201217006
201217009 201217013 201218008 201218009 201219014 201226001 201226013
201226017 201227003 201228003 201232005 201238006 201238014 201238015
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201251007 201252001 201301008 201301011 201306009 201308008 201310019
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201614025 201631007 201633005 201633029 201634001 201634003 201634004
201634005 201634007 201634008 201636013 201636033 201648006 201650007
201702014

• Eligible v. Ineligible**1362.01-00**

201205002 201206009 201217009 201226017 201227003 201233001 201233004
201234011 201238006 201238007 201252001 201301008 201301011 201310019
201311017 201314030 201322036 201328004 201634003 201634003 201634003
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201515013 201516003 201516009 201519016 201528017 201537001 201608007
201611010 201634003 201634004 201634006 201636015 201638003 201702014

• Shareholder Consent**1362.01-01**

201634003 201634003 201634003 201634004 201634004 201634004 201516009
201528017 201539019 201610005 201634003 201634004 201638003

• Election After Termination**1362.01-02**

201206009 201217009 201312023 201320012 201550022 201645007 201702014

• *Late Elections*

1362.01-03

201201006 201202016 201203009 201203011 201204007 201207004 201208015
 201208016 201208018 201208024 201210010 201210016 201210024 201210025
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 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 201702014

• *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 201702014

• *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
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 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
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 201652015 201653018 201702003 201702007 201702014

Section 1366

Pass-Thru of Items to Shareholders

1366.00-00

201327009 201333008 201429025

Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders 201237017 201421015 201440013	1367.00-00
Section 1368	Distributions 201207002 201216027 201328025 • Accumulated Adjustments Account 201421015 201440013 201446021	1368.00-00 1368.01-00
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) 201202014 201219003 201314008 201348007	1374.00-00
Section 1381	Organizations to Which Part Applies 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001 • Certain Other Cooperatives 201228014	1381.00-00 1381.02-00
Section 1382	Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 • Patronage Dividends 201228035 • Exceptions 201407003	1382.00-00 1382.02-00 1382.04-00
Section 1385	Amounts Includible in Patron's Gross Income 201604008 201604008	1385.00-00
Section 1388	Definitions; Special Rules 201234018	1388.00-00
Section 1402	Definitions 201402004 201402004 • Net Earnings From Self-Employment • <i>Limited Partners</i> 201436049 201640014 • Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.00-00 1402.01-00 1402.01-03 1402.05-00
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 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	1441.00-00 1441.01-00 1441.01-02 1441.02-00 1441.02-03 1441.03-00 1441.03-01
Section 1461	Liability for Withheld Tax 201503013	1461.00-00

Section 1501	Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)	1501.00-00	
	201213012 201306007		
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)	1502.00-00	
	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 201651011 201703010	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 201702019	
• <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	1502.80-00
201650013	
• 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	
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	<ul style="list-style-type: none"> • Power Created After October 21, 1942 	2514.02-00
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• Section 42; Low-Income Housing Credit	9100.01-00
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• Section 59(e)	9100.02-00
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• <i>R and D Expenditures</i>	9100.02-03
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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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<ul style="list-style-type: none"> • Section 442; Accounting Periods 	9100.09-00
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<ul style="list-style-type: none"> • <i>Accounting Methods</i> 	9100.10-01
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<ul style="list-style-type: none"> • Section 663; Special Rules Applicable to Sections 661 and 662 	9100.12-00
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<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 	9100.15-00
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<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 	9100.20-00
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<ul style="list-style-type: none"> • Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 	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

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Section 9102	Administrative Procedure Act	9102.00-00
	• Revenue Procedures 201351023	9102.01-00
Section 9103	Attorneys	9103.00-00
	• Practice 201329015 201330035 201330035	9103.02-00
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	• <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
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)	9115.00-00
	201315022	
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07

Section 9200	Tax Shelter (Use This Category Only When No Other Category Is Appropriate) 201347013	9200.00-00
Section 9832	Definitions for Chapter 100 201618010 201618010 201610021 201616008	9832.00-00
Section 9999	Miscellaneous Issues 201213025 201310032 201319019 201333009 201421021 201432018 201504016 201637014 201637015	9999.00-00
	• 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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