

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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	• Specified Business 201612013 201447006	172.03-00
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	• Development Costs	263.02-00
	• <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i> 201240011 201248014 201248015 201403011 201403011	263.02-01
	• Permanent Improvements 201213023	263.03-00
	• Leases	263.08-00
	• <i>Acquisition Costs</i> 201442021 201528012 201549020 201624021	263.08-04
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	• Distributions in Lieu of Money 201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015 201552011 201607003 201629003 201631005 201637013 201709011	305.03-00
	• Disproportionate Distributions 201213011 201404005 201446013 201537020 201604008 201604008	305.04-00
	• Deemed Distributions 201604008 201604008	305.13-00
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	• 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
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	• Liquidation in a Reorganization	336.03-00
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	• <i>Disqualified Property</i> 201418025	336.03-02
	• <i>Liquidation to which section 332 Applies</i> 201328003	336.03-05
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	• <i>Allowable Worthless Stock Loss</i> 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	337.16-02
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	• <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 201702035	338.02-00
	• Consistency Rules 201213013 201214012	338.04-00
	• Purchase from Related Corporation 201203004 201702035	338.09-00
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	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	
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	201224006 201242007 201306006 201326014 201333007 201506008 201601001	
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	201212001 201506008 201531014	
	• "Property" Defined	351.05-00
	201506008 201552026	
	• Constructive Exchange	351.11-00
	201350001	
	• Section 351 v. Section 304 (See Also 0304.01-01)	351.12-00
	201228034	
	• Investment Company Exception	351.13-00
	201547003 201622001 201622014 201633028	
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	201202007 201208017 201213001 201213005 201216027 201228030 201228033 201229002 201232033 201236014 201238018 201240013 201244006 201245020 201252017 201305003 201306010 201310023 201312017 201323017 201325009 201328024 201330002 201330022 201612012 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 201651010 201706005	

<ul style="list-style-type: none"> • 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 201651010 201706005	
<ul style="list-style-type: none"> • 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	
<ul style="list-style-type: none"> • Split-Up 	355.01-02
201402002 201402002 201418018 201423012	
<ul style="list-style-type: none"> • Non Pro Rata Distributions, etc. 	355.02-00
201233016 201625012 201625013	
<ul style="list-style-type: none"> • 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 201706005	
<ul style="list-style-type: none"> • Five-Year Requirement 	355.03-01
201251006 201528016 201624004 201633009 201643008 201706005	
<ul style="list-style-type: none"> • Business Purpose 	355.04-00
201308017 201308018 201308017 201308018	
<ul style="list-style-type: none"> • Control 	355.05-00
201437013 201527003	
<ul style="list-style-type: none"> • Distribution of Control 	355.05-01
201437013 201605016 201703012	
<ul style="list-style-type: none"> • Continuity of Interest 	355.07-00
201644018	
<ul style="list-style-type: none"> • Distributions Within a Consolidated Group 	355.09-00
201305003 201352007 201445008	
<ul style="list-style-type: none"> • Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 	355.10-00
201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001	

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	• Transfer to Foreign Corporations Subject to Section 367(a) 201321018 201651015	367.01-00
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	<ul style="list-style-type: none"> • Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018 	367.30-00
	<ul style="list-style-type: none"> • Treatment of Distribution Described in Section 367(e) 201348011 201423006 201639014 	367.40-00
	<ul style="list-style-type: none"> • <i>Liquidations Under Section 332</i> 201348011 201606006 201639014 	367.40-02
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	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	
	<ul style="list-style-type: none"> • 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
	<ul style="list-style-type: none"> • Stock for Stock (Type "B") 201249011 201250021 201324009 201603020 	368.02-00
	<ul style="list-style-type: none"> • <i>Liquidation Distribution</i> 201418039 201418046 	368.02-02
	<ul style="list-style-type: none"> • Stock for Property (Type "C") 201224006 201228030 201247009 201252014 201324003 201340016 201411002 201413003 201418039 201418046 201422004 201424007 	368.03-00
	<ul style="list-style-type: none"> • <i>Substantially All the Property</i> 201247009 	368.03-01
	<ul style="list-style-type: none"> • 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 	368.04-00
	<ul style="list-style-type: none"> • Recapitalization (Type "E") 201308001 201315009 201315020 201315021 201308001 201424010 	368.05-00
	<ul style="list-style-type: none"> • 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
	<ul style="list-style-type: none"> • 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
	• <i>Plan of Reorganization</i> 201411002 201626002 201627001	368.09-00
	• <i>Several Steps</i> 201252014 201411002	368.09-01
	• <i>Liquidation v. Reorganization</i> 201505012	368.12-00
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	• <i>Transfer by Corporation in Title 11 Case (Type "G")</i> 201208036 201230020 201523001 201644018	368.14-00
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	• Title-Holding Company 201309014 201552033 201617011	501.02-00

<ul style="list-style-type: none"> • Religious, Charitable, etc., Institutions and Community Chest 	501.03-00
201202039 201202040 201203019 201203020 201203021 201203022 201203023 201203030 201203031 201206018 201209009 201209010 201210041 201210044 201215010 201215011 201217018 201217019 201217020 201217022 201217026 201218016 201218017 201218019 201218022 201218023 201218041 201219025 201219026 201219027 201219029 201221022 201221023 201224033 201224036 201225014 201225015 201225016 201225017 201226029 201229001 201229010 201231012 201231017 201232034 201232036 201235021 201235022 201239011 201240028 201240029 201240036 201241009 201241011 201242014 201244021 201245021 201245022 201245023 201245024 201245025 201245026 201245027 201247016 201249016 201250027 201251018 201252020 201252021 201252022 201252023 201252028 201304011 201309015 201309016 201309018 201313033 201314049 201314058 201315027 201317020 201318009 201318012 201318017 201318027 201321024 201321025 201322042 201322045 201323024 201323025 201323030 201323034 201324020 201325015 201325017 201327011 201327012 201327013 201327014 201327018 201327019 201328035 201329018 201329019 201329020 201329021 201330037 201330040 201330042 201618013 201618013 201634025 201634025 201634025 201646006 201330037 201330040 201330042 201332013 201333015 201333016 201335015 201335016 201335025 201335026 201335027 201338049 201338052 201338054 201338059 201342011 201345030 201345031 201349016 201349017 201349022 201349024 201350041 201350042 201350044 201350045 201350046 201351028 201402015 201402015 201402016 201402016 201402017 201402017 201405017 201405018 201405019 201405020 201405021 201405022 201405024 201406011 201406012 201406013 201406014 201406015 201406017 201407015 201407018 201407019 201407025 201409010 201409014 201410035 201411037 201412018 201413012 201414021 201414022 201414023 201414025 201414026 201414032 201415004 201415005 201415006 201415009 201416010 201417017 201417018 201417023 201418054 201418055 201418057 201418058 201418059 201419015 201420020 201421022 201423027 201423029 201424024 201424025 201428022 201433016 201433018 201433020 201434023 201436050 201438029 201438030 201440020 201440021 201441018 201442057 201442066 201445011 201445012 201445013 201448026 201449001 201450022 201451031 201451034 201451046 201452017 201452019 201452020 201502016 201503018 201503019 201503021 201505039 201505040 201505041 201505042 201506011 201507023 201507026 201510058 201511023 201511023 201511024 201511034 201511034 201514009 201514010 201514011 201514012 201514014 201514015 201515034 201516066 201517009 201517010 201517012 201517013 201517014 201518021 201519032 201519033 201522006 201524026 201526018 201526019 201526022 201534014 201534015 201534016 201534020 201538026 201538027 201539032 201539033 201548024 201550044 201552031 201552034 201601014 201603032 201603035 201603036 201603037 201603038 201603039 201603040 201603041 201603042 201608016 201609006 201609007 201611019 201615015 201615015 201615022 201615022 201620012 201620012 201620013 201620013 201620015 201620015 201623011 201626025 201627002 201631012 201631013 201635006 201637016 201637017 201640022 201640023 201640025 201641023 201641024 201645014 201645015 201645016 201647008 201647008 201647009 201647009 201647010 201647010 201648018 201648019 201649014 201649015 201702039 201702040 201706018 201706021 201706022 201710029 201710030 201710031 201710031 201710032 201710032 201710034 201710035 201710035	
<ul style="list-style-type: none"> • Employee Benefit Organization (See Also 0501.09-00) 	501.03-01
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<ul style="list-style-type: none"> • Foundations 	501.03-02
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<ul style="list-style-type: none"> • Trusts 	501.03-03
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<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 201710033 201710033	
<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 201710032 201710034 201710034	
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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
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<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"> • <i>Labor Organizations</i> 	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"> • <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 	501.06-00
201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 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
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<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
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<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	
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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
• Dedication of Assets to an Exempt Organization 201706019	501.29-00
• 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 201710035 201710036 201710036	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
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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
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201525012 201525012 201545029 201548025 201614038 201636046 201640019
201640022

• Private v. Public Interest Served 501.33-00

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201205011 201205012 201209011 201209012 201209013 201210042 201210043
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201519033 201519035 201523021 201523022 201526021 201535019 201538025
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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 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 201710031 201710033 201710033 	501.36-01
	<ul style="list-style-type: none"> • <i>Publishing Activities, Radio, Television, etc.</i> 201204021 201252025 201433020 201526020 201710031 201710033 201710033 	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

	• 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
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	<ul style="list-style-type: none"> • Election 201216006 201221003 201224025 201237006 201242001 201304001 201305002 201310018 201327001 201327004 201327005 201618007 201618007 201634002 201634002 201634002 201634020 201634020 201634020 201701003 201701010 201335002 201336013 201341023 201343011 201343015 201346003 201347006 201347018 201349003 201351012 201351015 201404008 201411008 201418040 201421010 201429020 201433004 201434002 201436002 201436041 201440019 201441012 201444018 201451026 201502005 201506006 201516013 201516052 201519020 201521010 201521010 201521010 201521010 201521010 201521010 201527037 201528002 201532005 201533003 201535001 201535014 201536001 201536008 201540002 201543009 201544010 201544011 201548014 201552003 201552005 201601003 201604007 201604007 201622022 201628017 201629006 201631010 201633007 201634002 201634020 201635003 201638008 201640003 201641007 201642012 201645003 201649004 201652018 201708001	992.02-00
Section 1001	Determination of Amount of and Recognition of Gain or Loss 201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012 201238004 201243004 201243006 201245007 201308016 201319018 201320009 201326014 201308016 201334006 201342001 201418007 201418017 201418031 201418032 201419001 201419011 201436043 201443004 201443004 201516008 201516020 201516022 201516023 201525001 201525001 201525001 201525001 201527032 201528024 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201536010 201628008 201638004 201647001 201647001 201702005 201702006 201709020	1001.00-00
	<ul style="list-style-type: none"> • Amount Realized 201221004 201525010 201525010 201525010 201525010	1001.02-00
	<ul style="list-style-type: none"> • <i>Property Differing Materially</i> 201443004 201443004 201516022 201516023	1001.02-07
Section 1011	Adjusted Basis for Determining Gain or Loss 201418007	1011.00-00
	<ul style="list-style-type: none"> • Allocation of Basis 201709001	1011.01-00
Section 1012	Basis of Property--Costs 201617002	1012.00-00
Section 1014	Basis of Property Acquired From a Decedent 201245006 201544002 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009	1014.00-00
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust 201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003 201418007 201419001 201426016 201436043 201525001 201525001 201525001 201525001 201604001 201604001 201702005 201702006 201709020	1015.00-00
Section 1031	Exchange of Property Held for Productive Use or Investment 201234018 201242003 201302009 201313024 201411036 201416006 201648013 201706009	1031.00-00
	<ul style="list-style-type: none"> • Property Held For Productive Use or Investment 201601011 201605017	1031.01-00
	<ul style="list-style-type: none"> • Like Kind Property 201216007 201238027 201531009 201532021 201706009	1031.02-00
	<ul style="list-style-type: none"> • Deferred Exchanges 201238027 201242003 201252018 201308020 201308020 201332010 201416006 201437012 201648013	1031.05-00

	• Multi-Party Exchanges 201252018 201332010	1031.06-00
	• Exchanges Not Solely In Kind 201325011 201648013	1031.07-00
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition) 201249011 201250021 201324009	1032.00-00
Section 1033	Involuntary Conversion 201333010 201333011	1033.00-00
	• General Rule 201609003 201636034 201702034	1033.01-00
	• Definition of Involuntary Conversion Events 201252010 201609003 201702034	1033.02-00
	• Property Similar or Related in Service or Use 201609003 201636034 201702034	1033.03-00
	• 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 201707007 201707008	1041.00-00
Section 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives	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

	<ul style="list-style-type: none"> • <i>Constant Interest Rate Election</i> 	1276.02-02
	201619004	
Section 1286	Tax Treatment of Stripped Bonds	1286.00-00
	201229003 201701017 201502006 201502007	
Section 1295	Qualified Electing Fund	1295.00-00
	<ul style="list-style-type: none"> • Time For Making Election 	1295.02-00
	201228021 201249014	
	<ul style="list-style-type: none"> • <i>Retroactive Elections</i> 	1295.02-02
	201201013 201210017 201248009 201248010 201302010 201302011 201302019 201302020 201314026 201319006 201319007 201321010 201322017 201322018 201330019 201330020 201330021 201330019 201330020 201330021 201333004 201334007 201334034 201340008 201344008 201349002 201349010 201349011 201349012 201350011 201350012 201350013 201350014 201350015 201350016 201350017 201350018 201350019 201350020 201350021 201350022 201350023 201350024 201350025 201411001 201412006 201412010 201417009 201417010 201417011 201417012 201417013 201417014 201417015 201417016 201422002 201422003 201422019 201422021 201423002 201423004 201423008 201423015 201427002 201427003 201427004 201427005 201427006 201429002 201429002 201429003 201429004 201429011 201429021 201431021 201431022 201431023 201431024 201431025 201431026 201431027 201431028 201431029 201442004 201442005 201442006 201445006 201447022 201447024 201448004 201451020 201451021 201451022 201508008 201508009 201508010 201509028 201510040 201510041 201510042 201516062 201516063 201519022 201528008 201528009 201528036 201546010 201548018 201604002 201604002 201622028 201622029 201622030 201629005 201630006 201630006 201642025 201651004 201702001	
Section 1296	Passive Foreign Investment Company	1296.00-00
	201244003 201311014 201447003	
	<ul style="list-style-type: none"> • Characterization of Income 	1296.02-00
	<ul style="list-style-type: none"> • <i>Application of Income Look-Through Rules</i> 	1296.02-02
	201445005	
Section 1297	Special Rules	1297.00-00
	201322009 201515006	
Section 1301	Averaging of Farm Income	1301.00-00
	<ul style="list-style-type: none"> • Engaged in Farm Business 	1301.01-00
	201435006	
Section 1311	Correction of Error	1311.00-00
	201208027 201313027	
	<ul style="list-style-type: none"> • Inconsistent Position v. No Inconsistent Position 	1311.01-00
	201710029 201710029	
Section 1313	Definitions	1313.00-00
	<ul style="list-style-type: none"> • Determination v. No Determination 	1313.01-00
	201247001 201247011 201622032	
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right	1341.00-00
	201224029 201328031	

Section 1361**Definitions****1361.00-00**

201203006 201216027 201232003 201233014 201237015 201238018 201238019
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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

• **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

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

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

• **More than One Class of Stock** 1361.01-04
201207002 201214001 201218004 201234001 201236003 201309003 201314014
201314031 201322036 201326012 201328025 201612002 201634006 201634006
201634006 201341014 201444020 201444021 201506003 201518008 201528025
201538009 201607001 201608006 201608007 201633017 201634006

• **Certain Trusts Permitted as Shareholders** 1361.03-00
201216034 201224013 201226019 201232003 201238017 201419009 201604009
201604009 201604010 201604010 201650007

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

• **Qualified Subchapter S Trusts** 1361.03-02
201203011 201225005 201232003 201232027 201233014 201235008 201238017
201301004 201302004 201302005 201302006 201313002 201322016 201327009
201330012 201618003 201618003 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

• **Electing Small Business Trusts** 1361.03-03
201201006 201224013 201238017 201341003 201422006 201436006 201436007
201511014 201511014 201545003 201545015 201545015 201546001 201549001
201549002 201549003 201639010 201639011 201639012

• **Qualified Subchapter S Subsidiary** 1361.05-00
201208011 201208022 201211009 201216015 201216027 201225006 201233003
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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
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 201251007 201252001 201301008 201301011 201306009 201308008 201310019
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 201634007 201634007 201634007 201634008 201634008 201634008 201308008
 201330017 201330018 201334030 201334031 201338012 201340002 201343016
 201345018 201346004 201405007 201414010 201416004 201418008 201418044
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 201527019 201537001 201538010 201539019 201544020 201549017 201550001
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 201614025 201631007 201633005 201633029 201634001 201634003 201634004
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 201702014 201706001 201706013 201706014 201709015 201710017 201710017
201710017 201710021 201710021 201710021 201710022 201710022

• Eligible v. Ineligible

1362.01-00

201205002 201206009 201217009 201226017 201227003 201233001 201233004
 201234011 201238006 201238007 201252001 201301008 201301011 201310019
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 201709015 201710017 201710017 **201710017 201710021 201710021 201710021**
 201710022 201710022 **201710022**

• 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
 201709015 201710017 201710017 **201710017 201710021 201710022 201710022**
201710022

• *Late Elections*

1362.01-03

201201006 201202016 201203009 201203011 201204007 201207004 201208015
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 201706014

• *Termination of Election*

1362.02-00

201201006 201205002 201206009 201217009 201226013 201232023 201237001
 201238017 201243009 201252001 201306004 201306005 201320008 201337001
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201710017 201710021 201710021 201710021 201710022 201710022 201710022

• *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 201709015 201710017 201710017
201710017 201710021 201710021 201710021 201710022 201710022 201710022

• *Passive Investment Income*

1362.02-03

201223007 201226013 201229007 201232023 201244002 201248001 201306004
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 201710013 201710013 **201710013**

• *S Termination Year*

1362.03-00

201507011 201706013

• Inadvertent Terminations

1362.04-00

201201005 201201006 201201009 201202002 201202003 201203002 201203007
201203008 201203011 201203012 201205002 201205006 201206009 201208013
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201710009 201710009 201710013 201710013 201710013 201710017 201710017
201710017 201710018 201710018 201710018 201710021 201710022 201710022

Section 1366	Pass-Thru of Items to Shareholders 201327009 201333008 201429025	1366.00-00
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
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	• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 201605013	1502.13-01	
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	• Investment Adjustment 201213013 201214012 201339001 201411007 201430002 201550028 201641019	1502.32-00	
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• <i>Income Allocation</i> 201235003 201542007	1502.76-01
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	201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012	
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	201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004	
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	201612005 201612009 201612010 201618006 201618006 201632001 201632003 201632005 201632014 201632017 201632018 201701008 201410013 201418009 201421002 201532002 201537010 201550032 201603007 201603021 201604014 201604014 201604016 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 201652008 201652009 201702020 201702025 201702028 201702030 201702031 201702032 201702033 201703006 201703007 201703008 201706011 201709012 201709013 201709014 201709019 201709022 201710004 201710004 201710004 201710010 201710010 201710010 201710011 201710014 201710014 201710014	
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	201216013 201216037 201236002 201431017 201441001 201451025 201503003	
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	201224019 201230023 201418011 201633001 201652017	
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	201223012 201238004 201647001 201647001 201702005 201709020	
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	201323007 201342001 201702006	
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	201210008 201218003 201233008 201235006 201238004 201245007 201322025 201342001 201345026 201345027 201345028 201417001 201417002 201418007 201429009 201432005 201433006 201434004 201434005 201436003 201436043 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201525001 201525001 201525001 201544005 201604001 201604001 201647001 201647001 201702005 201702006 201709020	
	• Retention of Right to Designate Who Shall Enjoy Property or Income 201323007	2036.02-00
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	201323007 201342001 201345004 201345026 201345027 201345028 201418007 201432005 201433006 201434004 201434005 201436003 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201525001 201525001 201525001 201525001 201647001 201647001 201702005 201702006 201709020	
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	201218003 201223012 201233008 201235006 201322025 201330033 201330033 201345004 201345026 201345027 201345028 201417001 201417002 201429009 201432005 201433006 201434004 201434005 201436003 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201525001 201525001 201525001 201544005 201604001 201604001 201647001 201647001 201702005 201709020	
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	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 201650005 201653001 201653002 201653003 201653004 201653005 201653006	
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	201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004 201615004	
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	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 201702016 201702017 201702018 201707007 201707008	
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	• Terminable Interests	2056.01-00
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	<ul style="list-style-type: none"> • <i>Effective Election</i> 201345006 201636026 	2056.07-01
	<ul style="list-style-type: none"> • <i>Partial Election</i> 201447008 	2056.07-02
	<ul style="list-style-type: none"> • <i>Qualifying Interest</i> 201410011 	2056.07-03
	<ul style="list-style-type: none"> • Passed From Decedent v. Not Passed From Decedent 201410011 201416007 	2056.13-00
	<ul style="list-style-type: none"> • Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen 201634018 201634018 201634018 201634018 	2056.19-00
	<ul style="list-style-type: none"> • <i>Exception For Property Transferred to Qualified Domestic Trust</i> 201634018 201634018 201634018 201634018 	2056.19-02
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	<ul style="list-style-type: none"> • Transfers of Intangible Property By Non-Resident Not Citizens 	2501.03-00
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	<ul style="list-style-type: none"> • Present v. Future Interests 	2503.03-00
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	201206005 201243004 201244014 201334001 201422005 201440007 201507008 201525002 201525002 201525002 201525002 201525003 201525003 201525003 201525003 201528014 201536010	
	<ul style="list-style-type: none"> • Gifts Indirectly Made 	2511.04-00
	201208026 201442053	
	<ul style="list-style-type: none"> • Gift of Remainder 	2511.11-00
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	201210008 201310002 201310003 201310004 201310005 201310006 201634015 201634015 201634015 201345004 201345026 201345027 201345028 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201430003 201430004 201430005 201430006 201430007 201432005 201433006 201434004 201434005 201436003 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 201436036 201438010 201438011 201438012 201438013 201440008 201440009 201440010 201440011 201440012 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201613007 201614006 201614007 201614008 201628010 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201702016 201702017 201702018 201707007 201707008	
	<ul style="list-style-type: none"> • Power Created on or Before October 21, 1942 	2514.01-00
	201707003 201707004 201707005	
	<ul style="list-style-type: none"> • Power Created After October 21, 1942 	2514.02-00
	201435007 201615004 201615004	
	<ul style="list-style-type: none"> • Definition of General Power of Appointment 	2514.03-00
	201634016 201634016 201634016 201634017 201634017 201634017 201634016 201634017	

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	<ul style="list-style-type: none"> • Tax Exempt Bonds 	7871.03-00
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• Section 446 201224016 201224017 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201451010 201507007 201516026 201528031 201532007 201534006 201550018 201645009	9100.10-00
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• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004 201311016 201314013 201632006 201632007 201632008 201632009 201337010 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201440003 201442003 201443011 201448002 201505003 201506001 201506002 201508003 201510024 201514002 201519023 201523007 201525008 201525008 201525008 201525008 201528027 201530004 201532001 201532014 201532019 201532020 201543002 201544007 201544008 201544009 201548012 201603018 201605007 201610002 201620002 201620002 201620003 201620003 201622010 201624005 201624016 201624020 201626007 201629002 201630013 201630013 201630014 201630014 201631006 201631008 201631009 201638009 201645001 201645008 201648005 201649003 201649005 201705008 201709005 201709006 201709009	9100.15-00
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• Section 1502; Election to File Consolidated Return 201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201507003 201514007 201524008 201527036 201533004 201541006 201541006 201542005 201548016 201550033 201601007 201606019 201628019 201631004 201648012 201648014 201702019	9100.20-00
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• Other

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

• Not Able to Identify Under Present List

9999.98-00

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