

# 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.

## UNMATCHED TRANSACTIONS

<b>54 0000</b>	201326001
<b>168 3600</b>	201646001
<b>2010 0400</b>	201612004 201701001
<b>408A 0000</b>	201204027
<b>4191 0000</b>	201520006 201520006
<b>7803 0201</b>	201520008 201520008
<b>9100 3500</b>	201612004 201701001
<b>9411 0500</b>	201520004 201520004

<b>Section 1</b>	<b>Tax Imposed</b>	<b>1.00-00</b>
	• Maximum Capital Gains Rate 201515001	1.11-00
<b>Section 2</b>	<b>Definitions and Special Rules</b>	<b>2.00-00</b>
	• Certain Married Individuals Living Apart 201334041	2.03-00
<b>Section 23</b>	<b>Credit for Adoption Expenses</b>	<b>23.00-00</b>
	201413009	
	• Qualified Adoption Expenses - In General	23.01-00
	• <i>Domestic Re-Adoption After Final Foreign Adoption</i> 201509037	23.01-03
<b>Section 25A</b>	<b>Hope and Lifetime Learning Credits</b>	<b>25A.00-00</b>
	201509030	
<b>Section 34</b>	<b>Certain Users of Gasoline and Special Fuels</b>	<b>34.00-00</b>
	201203015	
<b>Section 38</b>	<b>General Business Credit</b>	<b>38.00-00</b>
	201310001 201548006 201640010	
<b>Section 39</b>	<b>Carryback and Carryforward of Unused Credits</b>	<b>39.00-00</b>
	201548006	
<b>Section 40</b>	<b>Alcohol Used as Fuel</b>	<b>40.00-00</b>
	201203015	
<b>Section 41</b>	<b>Credit for Increasing Research Activities</b>	<b>41.00-00</b>
	201423023 201650012	
<b>Section 42</b>	<b>Low-Income Housing Credit</b>	<b>42.00-00</b>
	201206002 201218006 201223005 201243011 201311007 201324014 201338010 201352009 201429005 201431001 201436046 201441002 201444013 201451018 201501005 201505037 201516061 201518011 201527017 201535003 201539020 201552012 201606018 201606021 201606022 201606023 201606026 201616007	
	• Qualified Basis 201515007	42.03-00
	• Responsibilities of Housing Credit Agencies	42.13-00
	• <i>Qualified Allocation Plan</i> 201527017	42.13-01
	• Secretary's Authority to Provide Regulations	42.14-00
	• <i>Correction of Administrative Errors and Omissions</i> 201237013 201342003	42.14-01
<b>Section 45</b>	<b>Electricity Produced from Certain Renewable Sources</b>	<b>45.00-00</b>
	201205005 201210022 201210023 201216017 201223002 201224001 201226002 201226003 201235002 201236007 201236008 201237007 201237008 201238013 201242012 201246012 201308021 201311003 201319001 201319002 201319004 201320003 201322003 201322004 201322005 201326002 201326003 201326004 201326005 201329002 201330005 201520002 201520002 201520003 201520003 201308021 201330005 201332005 201332006 201334008 201344004 201345003 201407006 201407007 201418027 201418028 201418029 201419006 201419008 201421008 201421009 201424019 201430008 201430009 201430010 201440016 201440017 201441005 201442001 201448007 201448008 201448009 201448010 201448011 201448012 201448013 201448014 201503002 201506005 201510026 201514004 201516038 201516039 201519019 201519024 201520002 201520003 201524018 201528032 201528033 201533001 201533002 201538004 201538005	

<b>Section 45B</b>	<b>FICA Tax Credit on Employee Tips</b> 201347020	<b>45B.00-00</b>	
<b>Section 45C</b>	<b>(Formerly Section 28) Clinical Testing Expenses for Certain Drugs</b> • Clinical Testing 201524021  • Limitation In Case of Certain Regulated Companies  • <i>Special Rule for Ratable Flow-Through</i> 201318004 201318005 201318006	<b>45C.00-00</b> 45C.03-00  46.06-00 46.06-02	   R R
<b>Section 47</b>	<b>Rehabilitation Credit</b> 201228019 201234020 201412005 201450006 201641022  • General Rule; Percentages 201228015 201228016 201418035	<b>47.00-00</b>  47.01-00	
<b>Section 48</b>	<b>Energy Credit; Reforestation Credit</b> 201208035 201308005 201326008 201326009 201308005 201426013 201444025 201450013 201523014 201524024 201550023 201550024 201611011	<b>48.00-00</b>	
<b>Section 50</b>	<b>Special Rules for Computing Investment Credit</b> 201310001 201412005 201426013 201507020 201550023 201550024 201640010 201641022  • Recapture on Disposition  • <i>Early Disposition</i> 201507020  • Prior Rules Applicable 201505038	<b>50.00-00</b>  50.01-00 50.01-01 50.04-00	
<b>Section 53</b>	<b>Credit for Prior Year Minimum Tax Liability</b> 201246034 201638029	<b>53.00-00</b>	
<b>Section 56</b>	<b>Adjustments In Computing Alternative Minimum Taxable Income</b> 201226021 201444040  • Adjustment Based on Energy Preferences  • <i>Intangible Drilling Cost Preference</i> 201710023	<b>56.00-00</b>  56.54-00 56.54-04	
<b>Section 57</b>	<b>Items of Tax Preference</b>  • Intangible Drilling Costs 201235010	<b>57.00-00</b> 57.03-00	
<b>Section 59</b>	<b>Other Definitions and Special Rules</b> 201324008 201422016 201422022 201422023 201422024 201430012  • Optional 10-year Writeoff of Certain Tax Preferences  • <i>Research and Experimental Expenditures</i> 201236013	<b>59.00-00</b>  59.05-00 59.05-08	
<b>Section 61</b>	<b>Gross Income v. Not Gross Income</b> 201207001 201208003 201208004 201218003 201221002 201221004 201223012 201235001 201238004 201243004 201245007 201252005 201307005 201310039 201311002 201322023 201323006 201338005 201342001 201342010 201401001 201406001 201415011 201417007 201418007 201423020 201424004 201429022 201433015 201436005 201436043 201442065 201443004 201501010 201504005 201504011 201516022 201516023 201532016 201607004 201617002 201619009 201628008 201636036 201636037 201651002 201651012 201702005 201702006 201705003	<b>61.00-00</b>	

	• Return of Capital v. Income 201444001	61.02-00
	• Bargain Purchase 201636036 201636037	61.05-00
	• <i>Dividend</i> 201636036 201636037	61.05-04
	• Compensation for Services	61.09-00
	• <i>Discharge of Indebtedness</i> 201525010 201525010 201525010 201525010	61.09-18
	• Refunds and Reimbursements 201401001 201617002	61.13-00
	• <i>Moving Expenses</i> 201617002	61.13-06
	• Rents and Royalties	61.16-00
	• <i>Lease v. Sale</i> 201351022	61.16-03
	• <i>Improvements by Lessee</i> 201436048	61.16-09
	• Discharge of Indebtedness 201228023 201310031 201321019	61.22-00
	• Damages, Court Awards, Settlements 201203013 201208030 201306018	61.28-00
	• <i>Return of Capital--Basis</i> 201208030	61.28-03
	• Assignments 201552001	61.30-00
	• <i>Anticipatory Assignment of Income</i> 201232024 201551006	61.30-03
	• Indians	61.32-00
	• <i>Income Directly Derived From Land</i> 201710026 201710026	61.32-01
	• Governmental Benefits and Subsidies 201429022 201527018	61.40-00
	• Recovery of Items Previously Deducted--Tax Benefit 201625019	61.44-00
	• Fringe Benefits 201350032	61.53-00
<b>Section 62</b>	<b>Adjusted Gross Income Defined</b>	<b>62.00-00</b>
	• Trade and Business Deductions of Employees	62.02-00
	• <i>Reimbursements</i> 201219021	62.02-02
<b>Section 63</b>	<b>Taxable Income Defined</b> 201309013	<b>63.00-00</b>
<b>Section 71</b>	<b>Alimony--Separate Maintenance Payments</b> 201206005 201531013 201648001	<b>71.00-00</b>

<b>Section 72</b>	<b>Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)</b> 201221032 201240018 201322035 201632004 201351020 201417025 201424014 201443015 201443015 201510060 201515001 201519001 201625001	<b>72.00-00</b>
	• Exclusion Ratio 201519001	72.01-00
	• Investment in Contract 201515001 201519001	72.02-00
	• Employee Contributions 201519001	72.05-00
	• Amounts Not Receivable as Annuities 201519001 201617004	72.07-00
	• Required Distributions Where Holder Dies 201302015 201302016 201330016 201330016 201532026 201617004	72.19-00
	• <i>Exceptions</i> 201302015 201302016 201532026	72.19-01
	• Tax on Early Distributions from Qualified Retirement Plans 201417025 201527042	72.20-00
	• <i>Substantially Equal Payments</i> 201235029 201434030	72.20-04
	• Treatment of Modified Endowment Contracts 201617004	72.22-00
<b>Section 78</b>	<b>Dividends Received From Certain Foreign Corporations by Domestic Corporations Choosing Foreign Tax Credit</b> 201320014	<b>78.00-00</b>
<b>Section 79</b>	<b>Group-Term Life Insurance--Employees (Payments Included v. Not Included)</b> 201350032 201542003	<b>79.00-00</b>
<b>Section 83</b>	<b>Property Transferred in Connection With Performance of Services</b> 201348012 201528001	<b>83.00-00</b>
	• Election to Include in Gross Income in Year of Transfer 201438006 201606015	83.02-00
	• <i>Time for Making Election</i> 201405008	83.02-03
	• <i>Revocability of Election</i> 201322007 201441006 201625007 201625008 201625010 201644015 201644016 201644017	83.02-04
<b>Section 101</b>	<b>Certain Death Benefits (Excluded v. Not Excluded From Gross Income)</b> 201217017 201235006 201443015 201443015	<b>101.00-00</b>
	• Life Insurance Proceeds Payable by Reason of Death	101.01-00
	• <i>Transfer for Consideration</i> 201308019 201308019 201332001 201423009 201426005	101.01-02
	• Flexible Premium Contracts Before 1985 201617004	101.05-00
<b>Section 103</b>	<b>Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations)</b> 201213010 201537022	<b>103.00-00</b>
	• State and Local	103.02-00

	<ul style="list-style-type: none"> <li>• <i>Political Subdivisions</i> 201334038 201445002</li> </ul>	103.02-01
	<ul style="list-style-type: none"> <li>• <i>On Behalf Of</i> 201442037 201702009</li> </ul>	103.02-02
<b>Section 104</b>	<b>Compensation for Injuries and Sickness (Excluded v. Not Excluded)</b> 201210012 201313018 201317007 201342007 201415011 201702008 201702015 201703013	<b>104.00-00</b>
	<ul style="list-style-type: none"> <li>• Health and Accident Insurance 201313018 201342007 201544019</li> </ul>	104.01-00
	<ul style="list-style-type: none"> <li>• Workmen's Compensation 201211003 201315001 201318001 201340005 201343013 201347012 201352006  201441004 201521009 201521009 201521009 201521009 201521009 201606020  201637006 201643003</li> </ul>	104.02-00
	<ul style="list-style-type: none"> <li>• Damages 201248019 201311006 201327002 201328022 201346010 201702008 201702015</li> </ul>	104.03-00
<b>Section 105</b>	<b>Accident and Health Plans (Excluded v. Not Excluded)</b> 201410030 201413006 201527040 201547006 201601012 201611003 201622031 201639001 201703013	<b>105.00-00</b>
	<ul style="list-style-type: none"> <li>• Expended for Medical Care 201410030</li> </ul>	105.02-00
<b>Section 106</b>	<b>Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded)</b> 201245010 201345020 201410030 201413004 201413006 201527040 201528004 201547006 201601012 201611003 201622031 201639001 201703013	<b>106.00-00</b>
	<ul style="list-style-type: none"> <li>• Contributions by Employees 201640015</li> </ul>	106.01-00
<b>Section 108</b>	<b>Income From Discharge of Indebtedness</b> 201218011 201228023 201316009 201316010 201325004 201338007 201420007 201420008 201420009 201432009 201447011 201451006 201509020 201509021 201509022 201509023 201509024 201509025 201516035 201528003	<b>108.00-00</b>
	<ul style="list-style-type: none"> <li>• Exclusion From Gross Income 201212002 201212003 201212004 201212005 201212006 201212007 201316009  201316010 201338007 201415002 201420007 201420008 201420009 201432009  201447011 201451006 201451023 201519011 201528003 201637008</li> </ul>	108.01-00
	<ul style="list-style-type: none"> <li>• <i>Title 11 Case</i> 201510025</li> </ul>	108.01-01
	<ul style="list-style-type: none"> <li>• Reduction of Tax Attributes 201316009 201316010 201338007 201420007 201420008 201420009 201432009  201447011 201451006</li> </ul>	108.02-00
	<ul style="list-style-type: none"> <li>• <i>Election to Reduce Basis of Depreciable Property First</i> 201212002 201212003 201212004 201212005 201212006 201212007 201316009  201316010 201338007 201420007 201420008 201420009 201432009 201447011  201451006 201528003 201637008 201637009</li> </ul>	108.02-01
	<ul style="list-style-type: none"> <li>• Meaning of Terms and Special Rules 201510025</li> </ul>	108.03-00
	<ul style="list-style-type: none"> <li>• General Rules for Discharges of Indebtedness 201250022</li> </ul>	108.04-00
<b>Section 111</b>	<b>Recovery of Certain Items Previously Deducted (Excluded v. Not Excluded)</b> 201530022 201545026 201625019 201702029	<b>111.00-00</b>

	• Did Not Reduce Income Tax 201423020	111.01-00
	• Tax Refunds 201423020	111.06-00
<b>Section 115</b>	<b>Income of States, Municipalities, etc.</b> 201202012 201210014 201219006 201219012 201225007 201230017 201230019 201237005 201244010 201245017 201248011 201303008 201308010 201308011 201310010 201310026 201314021 201314022 201314023 201314024 201634012 201634012 201634012 201308010 201308011 201338029 201338034 201346006 201441003 201442037 201509001 201515016 201516031 201528010 201537019 201538011 201550026 201551001 201551002 201606004 201634012 201635004 201652001 201712001 201712002 <b>201714001</b>	<b>115.00-00</b>
	• Indirect Burden on the State 201607025	115.01-00
	• Essential Governmental Function 201219006 201225007 201237005 201310010 201330008 201330008 201338029 201425001 201425010 201441003 201509001 201515016 201528010 201538011 201550026 201551001 201551002 201635004	115.03-00
	• Income Accruing to the State 201606004 201635004	115.06-00
	• <i>Accruing to the State v. Accruing to Nongovernmental Persons</i> 201606004	115.06-02
	• Filing Requirements 201550026 201551001 201551002	115.07-00
<b>Section 117</b>	<b>Qualified Scholarships</b> 201302023	<b>117.00-00</b>
	• Scholarship or Fellowship Grant 201302023	117.02-00
	• Limitation 201705001	117.05-00
	• <i>Other Services</i> 201328020	117.05-02
	• <i>Required As Condition</i> 201328020	117.05-03
	• <i>Reporting and Withholding Requirements</i> 201705001	117.05-06
	• Qualified Tuition Reduction 201516030	117.06-00
	• <i>Discrimination in Favor of Highly Compensated Employees</i> 201516030	117.06-05
<b>Section 118</b>	<b>Contributions to the Capital of a Corporation</b> 201221002 201532029	<b>118.00-00</b>
<b>Section 121</b>	<b>Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a))</b> 201221004 201428008	<b>121.00-00</b>
	• General Requirements 201628002	121.01-00
<b>Section 125</b>	<b>Cafeteria Plans</b> 201413005 201413006	<b>125.00-00</b>



<b>Section 130</b>	<b>Certain Personal Injury Liability Assignments</b> 201435006	<b>130.00-00</b>
	• Qualified Funding Asset 201348006 201431002	130.01-00
	• Qualified Assignment 201435006	130.02-00
<b>Section 131</b>	<b>Certain Foster Care Payments</b>	<b>131.00-00</b>
	• Difficulty of Care Payments 201623003 201624012	131.02-00
<b>Section 132</b>	<b>Certain Fringe Benefits</b> 201302039	<b>132.00-00</b>
	• Working Condition Fringe 201201003	132.03-00
	• De Minimis Fringe 201350037	132.04-00
	• <i>In General</i> 201219021	132.04-01
	• Transit Passes / Van Pools 201532016	132.10-00
<b>Section 136</b>	<b>Energy Conservation Subsidies Provided by Public Utilities</b> 201607004	<b>136.00-00</b>
<b>Section 141</b>	<b>Private Activity Bond; Qualified Bond</b> 201213010 201216009 201228029 201346002 201412011 201630011 201630011 201641002	<b>141.00-00</b>
	• Private Business Tests 201346002	141.01-00
	• <i>Business Use Test</i> 201435013	141.01-01
	• <i>Security or Payment Test</i> 201346002 201519015	141.01-02
	• <i>Output Facilities</i> 201507002	141.01-04
	• Private Loan Financing Test 201246007 201246032	141.02-00
	• Management Contracts 201228029 201338026 201338031 201412011 201622003	141.07-00
	• <i>Safe Harbor</i> 201338026	141.07-01
<b>Section 142</b>	<b>Exempt Facility Bond</b> 201232006	<b>142.00-00</b>
	• Qualified Residential Rental Project 201232006 201606018 201606026	142.04-00
	• <i>20/50 Test</i> 201232006	142.04-01
	• <i>40/60 Test</i> 201232006	142.04-02

	• Furnishing Water 201507002	142.05-00
<b>Section 144</b>	<b>Qualified Small Issue Bond; Qualified Student Loan Bond; Qualified Re-development Bond</b>	<b>144.00-00</b>
	• Student Loan Bonds; Defined 201447023	144.02-00
<b>Section 146</b>	<b>Volume Cap</b> 201528005 201615008 201615008	<b>146.00-00</b>
	• Carryforward of Allocation 201528005 201615008 201615008	146.07-00
<b>Section 147</b>	<b>Other Requirements Applicable to Certain Private Activity Bonds</b> 201430001	<b>147.00-00</b>
	• Public Approval Requirement 201430001	147.06-00
<b>Section 148</b>	<b>Arbitrage</b> 201424002 201435013 201502008 201538013	<b>148.00-00</b>
	• Higher Yielding Investment 201435013	148.02-00
	• Penalty in Lieu of Rebate 201539029	148.09-00
<b>Section 150</b>	<b>Definitions and Special Rules</b> 201326007 201528035	<b>150.00-00</b>
	• Qualified Scholarship Funding Bond 201528035	150.04-00
<b>Section 152</b>	<b>Dependent Defined</b> 201212016 201415011	<b>152.00-00</b>
	• Support Test for Children of Divorced Parents	152.08-00
	• <i>Release of Exemption</i> 201602009	152.08-02
<b>Section 162</b>	<b>Trade or Business (Deductible v. Not Deductible)</b> 201213023 201247010 201308027 201310039 201308027 201333005 201341029 201341031 201343003 201350008 201350009 201350010 201350026 201350027 201350028 201350029 201350030 201350031 201412002 201437004 201440027 201451014 201536006 201548011 201552028 201617002 201651014	<b>162.00-00</b>
	• Trade or Business v. Not a Trade or Business 201528026	162.01-00
	• <i>Reasonable Expectation of Profit v. No Reasonable Expectation</i> 201543013	162.01-08
	• Ordinary and Necessary (See Also Specific Headings Infra This Section) 201528026	162.02-00
	• Certain Goods and Services	162.04-00
	• <i>Capture Insurance</i> 201219009 201219010 201219011 201224018 201533011	162.04-03
	• Certain Business Expenses	162.05-00
	• <i>Campaign, Political, etc., Expenses</i> 201616002	162.05-10
	• Compensation	162.07-00

	• <i>Payment of Insurance Premiums</i> 201228037	162.07-31
	• Cost of Goods Sold	162.15-00
	• <i>Cost of Materials</i> 201614037	162.15-02
	• Expenditures Against Public Policy 201308027 201308027	162.21-00
	• <i>Fines and Penalties</i> 201308027 201308027 201513003 201528026 201623006	162.21-01
	• Lobbying and Political Expenditures	162.24-00
	• <i>Lobbying Activities</i> 201543013	162.24-12
	• Gift v. Deductible Expense 201543013	162.29-00
	• Stock Reacquisition Expenses 201204010	162.34-00
	• Million Dollar Cap - Executive Employee Compensation	162.36-00
	• <i>Covered Employees</i> 201321017 201543003	162.36-02
<b>Section 163</b>	<b>Interest</b> 201207009 201224027 201224028 201313013 201316003 201646003 201405005 201442052 201451027 201518009	<b>163.00-00</b>
	• Installment Purchases 201405005	163.01-00
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Interest</i> 201217003	163.03-02
	• <i>Investment Income and Expenses</i> 201213008 201214004 201217004	163.03-03
	• Personal Interest in General 201306018	163.05-00
	• Qualified Residence Interest 201201017	163.06-00
	• <i>Acquisition Indebtedness</i> 201201017 201328023	163.06-01
	• <i>Home Equity Indebtedness</i> 201201017	163.06-02
	• Original Issue Discount	163.07-00
	• <i>S Corporations</i> 201405005	163.07-07
	• Registration-required Obligations 201504004 201610015 201614026	163.08-00
	• Limitation on Deduction for Certain Interest Paid By Corporation to Related Person 201202021	163.10-00

	<ul style="list-style-type: none"> <li>• Disqualified Debt Instruments 201336018 201517003</li> </ul>	163.13-00
	<ul style="list-style-type: none"> <li>• Repurchase Premium 201707006</li> </ul>	163.17-00
<b>Section 164</b>	<b>Taxes</b> 201202004 201309004 201442020 201452015 201516007 201537015	<b>164.00-00</b>
	<ul style="list-style-type: none"> <li>• Real Property Taxes 201232018 201310029</li> </ul>	164.01-00
	<ul style="list-style-type: none"> <li>• Taxes Assessed Against Local Benefits 201310029</li> </ul>	164.09-00
	<ul style="list-style-type: none"> <li>• Other 201531016</li> </ul>	164.12-00
<b>Section 165</b>	<b>Deductions For Losses</b> 201240007 201240015 201306018 201308025 201325007 201328031 201612003 201308025 201343021 201351020 201411030 201451004 201451014 201511018 201511018 201511022 201515001 201529008 201642035	<b>165.00-00</b>
	<ul style="list-style-type: none"> <li>• Limitations on Losses of Individuals - Transaction Entered Into For Profit 201515001</li> </ul>	165.03-00
	<ul style="list-style-type: none"> <li>• Limitations on Losses of Individuals - Casualty and Theft 201213022 201346009 201445009</li> </ul>	165.04-00
	<ul style="list-style-type: none"> <li>• Worthless Securities 201252008 201333012 201524016 201552026 201610004 201650013</li> </ul>	165.06-00
	<ul style="list-style-type: none"> <li>• <i>Securities In Affiliated Corporations</i> 201314005 201325007 201347002</li> </ul>	165.06-02
	<ul style="list-style-type: none"> <li>• <i>Other</i> 201548003</li> </ul>	165.06-03
	<ul style="list-style-type: none"> <li>• Disaster Losses 201306017 201542002</li> </ul>	165.07-00
	<ul style="list-style-type: none"> <li>• Wagering Losses 201539028</li> </ul>	165.08-00
	<ul style="list-style-type: none"> <li>• Other 201552026</li> </ul>	165.11-00
	<ul style="list-style-type: none"> <li>• Abandonment Losses 201612003</li> </ul>	165.13-00
<b>Section 166</b>	<b>Bad Debts</b> 201328031 201515018 201602005	<b>166.00-00</b>
	<ul style="list-style-type: none"> <li>• Partially Worthless Debt 201642034</li> </ul>	166.03-00
	<ul style="list-style-type: none"> <li>• Worthless Securities 201450011</li> </ul>	166.05-00
	<ul style="list-style-type: none"> <li>• Other 201302024</li> </ul>	166.06-00
<b>Section 167</b>	<b>Depreciation</b> 201221002 201317003	<b>167.00-00</b>
	<ul style="list-style-type: none"> <li>• Property Used in the Trade or Business 201330034 201330034</li> </ul>	167.01-00

	• Reasonable Allowance 201625011	167.03-00
	• Basis 201214007 201249013	167.07-00
	• Tangibles	167.13-00
	• <i>Buildings</i> 201515007	167.13-05
	• Date Property Placed in Service 201205005 201302007 201311003 201326008 201326009	167.19-00
	• Public Utility Property	167.22-00
	• <i>Normalization Rules</i> 201223013 201223014 201334036 201418024 201436037 201436038 201438003 201519021 201531010 201531011 201531012 201532018 201532024 201532025 201534001 201541010 201541010 201544018 201548017 201603017 201619005 201640005 201709008	167.22-01
	• Computer Software 201549024	167.28-00
<b>Section 168</b>	<b>Modified Accelerated Cost Recovery System</b> 201202017 201246034 201249003 201713004 201713005 201340006 201347013 201447018 201505029 201505030 201505031 201505032 201505033 201506007 201507014 201507015 201508004 201508005 201508006 201508007 201510031 201510032 201510033 201510034 201510035 201515007 201516021 201516041 201536003 201537005 201537006 201538003 201609002 201642010 <b>201714004</b> <b>201714005 201714006</b>	<b>168.00-00</b>
	• Recovery Period 201216029	168.18-00
	• Classification of Property 201216029 201243003 201244015 201310028 201404001 201509029 201543001	168.20-00
	• <i>Assigned</i> 201539024	168.20-01
	• Property Used Predominantly Outside the United States 201216008 201510038	168.25-00
	• Alternative Depreciation System (ADS) 201316006 201316007	168.29-00
	• <i>Outside the United States</i> 201324005 201324006	168.29-01
	• <i>Tax-Exempt Use Property</i> 201436048 201606005	168.29-02
	• Redeterminations, Changes in Use 201228036 201450001	168.32-00
	• Retirements 201710006 201710006 201710006	168.35-00
<b>Section 169</b>	<b>Amortization of Pollution Control Facilities</b>	<b>169.00-00</b>
	• Election of Amortization 201217015	169.02-00
<b>Section 170</b>	<b>Charitable, Etc. Contributions and Gifts</b> 201321012 201437004 201551003 201608012 201641021	<b>170.00-00</b>

	• Value of Contribution 201319010 201443019 201443020	170.02-00
	• Percentage Limitations	170.07-00
	• <i>Educational Organizations</i> 201417018	170.07-02
	• <i>Publicly Supported Organizations</i> 201621015	170.07-06
	• Percentage Limitations - Corporations 201226021	170.08-00
	• Donees of Charitable Contributions in General 201228026 201239011 201240036 201342011 201711014	170.09-00
	• <i>United States, States, Political Subdivisions, Etc.</i> 201228026	170.09-01
	• <i>Religious, Charitable, Etc. Organizations</i> 201438032	170.09-02
	• Carryovers	170.10-00
	• <i>Corporations</i> 201226021	170.10-02
	• Ordinary Income and Capital Gain Property 201443019 201443020	170.11-00
	• <i>Inventory and Other Property</i> 201414014	170.11-03
	• Disallowance of Deduction	170.12-00
	• <i>Partial Interests in Property</i> 201249002	170.12-03
	• <i>Substantiation</i> 201608012	170.12-09
	• Qualified Conservation Contribution 201212009 201212010 201239008 201334039	170.14-00
	• Other 201307008 201322046 201403016 201403016	170.19-00
<b>Section 172</b>	<b>Net Operating Loss Deductions (Deductible v. Not Deductible)</b> 201226021 201243014 201315002 201328028 201328031 201536011	<b>172.00-00</b>
	• Carryback and Carryover 201228013 201233006 201249004 201309013 201310025 201335007 201532004 201616009 201628003	172.01-00
	• <i>Allowance Only to Same Taxpayer (Libson Shops)</i> 201605018	172.01-01
	• Specified Business 201612013 201447006	172.03-00
	• Deferred Statutory or Tort Liability Losses 201442054	172.07-00
<b>Section 174</b>	<b>Research and Experimental Expenditures (Deductible v. Not Deductible)</b> 201324008	<b>174.00-00</b>
	• Election to Amortize 201236013	174.01-00

<b>Section 179</b>	<b>Election to Expense Certain Depreciable Business Assets</b> 201415009	<b>179.00-00</b>
	• Section 179 Property 201234024	179.01-00
<b>Section 197</b>	<b>Amortization of Goodwill &amp; Certain Other Intangibles</b> 201203004 201228011 201317003 201501011 201543014 201642032 201702035 201709003	<b>197.00-00</b>
	• Certain Elections for Intangible Property 201214014	197.01-00
<b>Section 215</b>	<b>Alimony, etc., Payments</b> 201206005 201246005	<b>215.00-00</b>
	• Payment For Child Support	215.08-00
	• <i>Specification In Instrument</i> 201706006	215.08-04
<b>Section 216</b>	<b>Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder</b> 201537015	<b>216.00-00</b>
<b>Section 243</b>	<b>Dividends Received by Corporations</b> 201640018	<b>243.00-00</b>
<b>Section 245</b>	<b>Dividends Received From Certain Foreign Corporations</b> 201640018	<b>245.00-00</b>
<b>Section 263</b>	<b>Capital Expenditures (Deductible v. Not Deductible)</b> 201311021 201317003 201319009 201713010 201341029 201341031 201405014 201438005 201447004 201447015 201447016 201510039 201518012 201528034 201534005 201624021 201639007 201639009 201642013	<b>263.00-00</b>
	• 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
	• Acquisition of Property, Intangibles 201543014 201614037	263.13-00
	• Allocation Between Capital Expenditure and Expense 201234026 201234027	263.14-00
	• Election to Deduct or Capitalize Certain Expenditures 201221013 201405009 201535002	263.16-00
	• Interest and Carrying Costs - Straddles 201212014 201310027	263.21-00
<b>Section 263A</b>	<b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b> 201504011	<b>263A.00-00</b>
	• Exceptions	263A.02-00
	• <i>Substantially Constructed Self-Constructed Property</i> 201515007	263A.02-10
	• Capitalization of Costs	263A.03-00

	• <i>Direct Costs</i> 201439001	263A.03-01
	• <i>Indirect Costs</i> 201302018	263A.03-02
	• Allocation Methods 201439001	263A.04-00
	• <i>Simplified Production Method</i> 201439001	263A.04-05
	• Interest Capitalization 201302017 201638022	263A.08-00
	• <i>Designated Property</i> 201302017	263A.08-01
	• Oil and Gas Activities 201211011	263A.13-00
<b>Section 264</b>	<b>Amounts Paid in Connection With Insurance (Deductible v. Not Deductible)</b> 201443015 201443015	<b>264.00-00</b>
	• Exceptions 201322035 201617004	264.03-00
	• Key Persons 201617004	264.04-00
	• Allocation of Interest Expense to Policy Cash Values 201617004	264.05-00
<b>Section 267</b>	<b>Losses, Expenses, and Interest With Respect to Transactions Between Related Parties</b> 201252008 201330004 201330004 201702035	<b>267.00-00</b>
	• Losses: Deduction Disallowed 201343021	267.01-00
	• Expenses and Interest: In General	267.02-00
	• <i>Matching of Deduction and Payee Income</i> 201228035	267.02-01
	• <i>Payments to Foreign Persons</i> 201228035 201334037	267.02-03
	• Special Rules Applicable to Controlled Groups: In General 201702035	267.07-00
	• <i>Controlled Group Defined</i> 201405009	267.07-01
	• <i>Deferral of Loss from Sale or Exchange Between Members</i> 201203004 201323005 201334006 201419011 201603002 201702035 201705004	267.07-02
<b>Section 274</b>	<b>Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)</b> 201501010	<b>274.00-00</b>
	• Substantiation 201246031	274.08-00
	• Percentage Disallowance for Meals and Entertainment Deductions 201219021	274.14-00
<b>Section 275</b>	<b>Certain Taxes (Allowed v. Disallowed)</b>	<b>275.00-00</b>



	• Federal Income 201306018	275.01-00
<b>Section 280E</b>	<b>Expenditures In Connection With the Illegal Sale of Drugs</b> 201504011 201531016	<b>280E.00-00</b>
<b>Section 280G</b>	<b>Golden Parachute Payments</b>	<b>280G.00-00</b>
	• Definitions	280G.01-00
	• <i>Parachute Payment</i> 201519017	280G.01-01
<b>Section 301</b>	<b>Distributions of Property</b> 201207002 201247004 201252008 201304002 201306012 201306013 201306014 201312028 201328025 201352007 201426019 201440006 201446013 201447019 201448016 201505035 201516047 201516050 201522001 201523017 201527004 201536016 201537020 201544015 201550017 201552011 201604008 201604008 201614033 201629003 201631005 201709011	<b>301.00-00</b>
	• Dividend in Property	301.01-00
	• <i>Form v. Substance</i> 201552027 201640018	301.01-07
	• Other Than a Dividend	301.02-00
	• <i>Distribution With Respect to Stock v. Not With Respect to Stock</i> 201637010	301.02-01
	• Liquidation v. Reorganization 201350001	301.04-00
	• Constructive Dividend 201350001	301.07-00
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b> 201202010 201202020 201207002 201328025 201330017 201330018 201330017 201330018 201352007 201405005 201444007 201637010	<b>302.00-00</b>
	• Disproportionate Redemption of stock 201202010 201202020 201236025	302.02-00
	• Complete Termination of Interest 201228012 201405005	302.03-00
<b>Section 304</b>	<b>Redemption Through Use of Related Corporations</b>	<b>304.00-00</b>
	• Acquisition by Subsidiary	304.01-00
	• <i>Distribution to which Section 301 Applies</i> 201252008 201330004 201330004	304.01-03
	• Acquisition by Related Corporation (Other Than Subsidiary)	304.02-00
	• <i>Section 304 v. Section 351</i> 201228034	304.02-01
	• Control Requirement Met 201601001	304.03-00
<b>Section 305</b>	<b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b> 201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016 201505035 201516047 201544015 201550017 201631005 201709011	<b>305.00-00</b>
	• Stock Dividends 201304002 201404005 201446013 201447019 201516047 201537020	305.01-00

	• Distributions in Lieu of Money 201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015 201552011 201607003 201629003 201631005 201637013 201709011	305.03-00
	• Disproportionate Distributions 201213011 201404005 201446013 201537020 201604008 201604008	305.04-00
	• Deemed Distributions 201604008 201604008	305.13-00
<b>Section 306</b>	<b>Dispositions of Certain Stock</b> 201308001 201308001	<b>306.00-00</b>
	• Section 306 Stock v. Not 306 Stock 201308001 201308001	306.01-00
<b>Section 311</b>	<b>Taxability of Corporation on Distribution</b> 201352007 201405005 201421015 201511020 201511020	<b>311.00-00</b>
	• With Respect to its Stock 201405005	311.01-00
<b>Section 312</b>	<b>Effect on Earnings and Profits (Decrease v. No Decrease)</b> 201330002 201330002 201637010	<b>312.00-00</b>
	• Computations of Earnings and Profits 201601001	312.01-00
	• Allocation in Separations 201240017 201249012 201330002 201330002 201527003 201644018	312.09-00
<b>Section 316</b>	<b>Dividend v. Not a Dividend</b>	<b>316.00-00</b>
	• Source of Distribution	316.09-00
	• <i>Earnings and Profits</i> 201637010	316.09-03
<b>Section 317</b>	<b>Other Definitions</b>	<b>317.00-00</b>
	• Redemption of Stock v. Not a Redemption 201247010	317.02-00
<b>Section 331</b>	<b>Gain or Loss to Shareholders in Corporate Liquidations</b> 201211020 201252008 201330004 201330004 201334006 201511020 201511020	<b>331.00-00</b>
	• Year Liquidation Occurs 201228023	331.04-00
	• Form v. Substance 201252008	331.07-00
<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b> 201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201308002 201333007 201350001 201352007 201404002 201406005 201411002 201418039 201418046 201433007 201441010 201443017 201445008 201452016 201504007 201511001 201511001 201512001 201528006 201535007 201537018 201607003 201622012 201626002 201633014	<b>332.00-00</b>
	• Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002	332.01-00
	• Debts of Parent to Subsidiary 201213018	332.07-00
<b>Section 336</b>	<b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b> 201237017 201418025 201511020 201511020	<b>336.00-00</b>

	• Liquidation in a Reorganization	336.03-00
	• <i>Distribution of Property to a Related Person</i> 201418025	336.03-01
	• <i>Disqualified Property</i> 201418025	336.03-02
	• <i>Liquidation to which section 332 Applies</i> 201328003	336.03-05
	• Stock Sales and Distributions Treated as Asset Transfers 201546011 201611006 201622019 201625006 201633013 201636011 201640009 201652014 201702024 201711007 <b>201714019</b>	336.05-00
<b>Section 337</b>	<b>Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)</b> 201404004 201536004 201625009	<b>337.00-00</b>
	• Section 332 Liquidations 201404004	337.10-00
	• Loss on Stock of Subsidiary 201606017 201606025	337.13-00
	• Conversion to Tax Exempt	337.14-00
	• <i>Transfer of Substantially All Assets to Tax Exempt</i> 201404004	337.14-01
	• Loss Disallowance 201310015 201606017 201606025	337.16-00
	• <i>Basis Reductions on Deconsolidation</i> 201521008 201521008 201521008 201521008 201521008	337.16-01
	• <i>Allowable Worthless Stock Loss</i> 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	337.16-02
<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b> 201211009 201213013 201214012 201351004 201412012 201429016 201435002 201702035	<b>338.00-00</b>
	• Express Election 201214018 201412012	338.01-00
	• <i>Time in which Election must be made</i> 201206010 201246021 201632019 201338011 201437005 201438018 201503007 201510037 201530017 201534007 201611016	338.01-02
	• Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035	338.02-00
	• Consistency Rules 201213013 201214012	338.04-00
	• Purchase from Related Corporation 201203004 201702035	338.09-00
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 201203004 201702035	338.80-00
<b>Section 341</b>	<b>Collapsible Corporations</b> 201209025	<b>341.00-00</b>

<b>Section 351</b>	<b>Transfer to Corporation Controlled by Transferor</b>	<b>351.00-00</b>
	201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019 201505012 201506008 201511015 201511015 201641011	
	• Control v. No Control by Transferor	351.01-00
	201224006 201242007 201306006 201326014 201333007 201506008 201601001	
	• Series of Transactions	351.02-00
	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	
	• Exceptions	351.15-00
	201552026	
<b>Section 354</b>	<b>Exchanges of Stock and Securities in Certain Reorganizations</b>	<b>354.00-00</b>
	• Exchange v. Liquidation	354.01-00
	201423010	
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b>	<b>355.00-00</b>
	201202007 201208017 201213001 201213005 201216027 201228030 201228033 201229002 201232033 201236014 201238018 201240013 201244006 201245020 201252017 201305003 201306010 201310023 201312017 201323017 201325009 201328024 201330002 201330022 201612012 201634010 201634010 201634010 201330002 201330022 201333007 201334009 201334032 201337003 201338040 201339001 201340009 201341026 201347005 201349006 201352007 201402002 201402002 201407005 201411012 201416002 201416005 201418018 201418030 201419005 201419010 201419012 201422018 201423012 201424006 201424009 201424013 201426004 201437006 201441009 201441010 201441016 201503006 201505013 201512001 201524005 201535007 201537018 201601001 201603005 201603006 201603020 201624011 201626017 201633014 201634010 201641011 201643008 201644018 201651010 201706005	

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

<b>Section 356</b>	<b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized)</b> 201424017	<b>356.00-00</b>
	• Reorganization Exchange	356.01-00
	• <i>Series of Transactions</i> 201614017	356.01-02
	• Securities as "Other Property" 201527003	356.02-00
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b>	<b>357.00-00</b>
	• Liabilities in Excess of Basis	357.02-00
	• <i>Exceptions</i> 201230008 201348006 201431002 201542004 201627001 201703012	357.02-02
<b>Section 358</b>	<b>Basis to Distributees</b>	<b>358.00-00</b>
	• Allocation of Basis 201411006 201437007	358.02-00
<b>Section 361</b>	<b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)</b> 201228033 201634010 201634010 201634010 201409003 201504007 201511001 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010	<b>361.00-00</b>
	• Exchanges Not Solely in Kind 201423010 201440014	361.01-00
	• Distributions 201607003 201627001	361.02-00
	• <i>Certain Transfers to Creditors</i> 201228033 201409003 201511001 201511001 201537004 201601001 201627001 201703012	361.02-02
<b>Section 362</b>	<b>Basis to Corporations</b> 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028	<b>362.00-00</b>
	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201701005 201418013 201418041 201418042 201505028 201521011 201521011 201521011 201521011 201521011 201545013	362.01-00
<b>Section 367</b>	<b>Foreign Corporations</b> 201348011 201432002 201639014	<b>367.00-00</b>
	• Transfer to Foreign Corporations Subject to Section 367(a) 201321018 201651015	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018 201651015	367.03-00
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009	367.03-01
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018	367.03-13
	• Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a)	367.06-00
	• <i>Anti-Abuse Rule</i> 201530020	367.06-07

	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018	367.30-00
	• Treatment of Distribution Described in Section 367(e) 201348011 201423006 201639014	367.40-00
	• <i>Liquidations Under Section 332</i> 201348011 201606006 201639014	367.40-02
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b>	<b>368.00-00</b>
	201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201308001 201308017 201308018 201330022 201341026 201349006 201402002 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004 201512001	
	• 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
	• Stock for Stock (Type "B") 201249011 201250021 201324009 201603020	368.02-00
	• <i>Liquidation Distribution</i> 201418039 201418046	368.02-02
	• Stock for Property (Type "C") 201224006 201228030 201247009 201252014 201324003 201340016 201411002 201413003 201418039 201418046 201422004 201424007	368.03-00
	• <i>Substantially All the Property</i> 201247009	368.03-01
	• 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
	• Recapitalization (Type "E") 201308001 201315009 201315020 201315021 201308001 201424010	368.05-00
	• Change in Identity, etc. (Type "F") 201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008 201511020 201511020 201611015 201635001 201638004	368.06-00
	• Continuity of Interest Rule 201214013 201224006 201247009	368.08-00

	• <i>Related party Acquisitions</i> 201214013	368.08-03
	• <i>Business Enterprise Continuity</i> 201247009 201314028 201413003 201644018	368.08-06
	• <i>Historic Business Assets</i> 201224006	368.08-07
	• <i>Transfers to Controlled Corporations</i> 201214013 201224006 201234009 201240016 201424007 201625012 201625013	368.08-08
	• <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
	• <i>Transactions Involving Two or More Investment Companies</i> 201247009	368.13-00
	• <i>Transfer by Corporation in Title 11 Case (Type "G")</i> 201208036 201230020 201523001 201644018	368.14-00
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b>	<b>381.00-00</b>
	• <i>Method of Accounting</i> 201237012 201343012	381.04-00
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b> 201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 201308026 201308029 201335012 201345023 201350006 201403007 201403007 201412009 201432015 201443009 201443009 201549010	<b>382.00-00</b>
	• <i>General Rule</i> 201648004	382.01-00
	• <i>Scope of Section 382 Limitation</i>	382.02-00
	• <i>Closing of the Books</i> 201418038 201545014	382.02-05
	• <i>Value of Old Loss Corporation</i> 201435003	382.05-00
	• <i>Ownership Change</i> 201350006	382.07-00
	• <i>Segregation Rules</i> 201350006 201451015	382.07-05
	• <i>Built-in Gains and Losses and Section 338 Gains</i> 201629007	382.08-00
	• <i>Net Unrealized Built-in Gain</i> 201629007	382.08-01
	• <i>Definitions and Special Rules</i> 201215007 201403007 201403007	382.11-00
	• <i>5-Percent Shareholder</i> 201215007 201403007 201403007	382.11-09
	• <i>Operating Rules</i> 201322032 201335012 201443009 201443009	382.12-00



	• <i>Contributions to Capital</i> 201350006	382.12-01
	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003 201648004	382.12-08
	• <i>Election Out</i> 201519004	382.12-13
	• <i>Controlled Groups</i> 201232016 201232017 201335012 201421011 201421012 201421013 201443009 201443009	382.12-16
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b>	<b>385.00-00</b>
	• Debt v. Equity 201230008 201323021	385.01-00
	• New Financial Products 201209006 201226026	385.03-00
<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b> 201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003	<b>401.00-00</b>
	• Impossibility of Diversion	401.01-00
	• <i>Exclusive Benefit of Employees or Their Beneficiaries</i> 201538022	401.01-01
	• <i>Definitely Determinable Benefits Under a Pension Plan</i> 201501025	401.01-03
	• Impossibility of Diversion 201228055	401.03-00
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 201440027 201605006	401.04-00
	• <i>Discrimination in Availability of Form of Benefit</i> 201605006	401.04-03
	• Required Distributions 201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024 201628004 201628005 201628006	401.06-00
	• <i>In General</i> 201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028	401.06-01
	• <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025	401.06-02
	• Commencement of Benefits Under Qualified Trusts 201221033	401.11-00
	• Medical, Etc. Benefits 201611003 201625005 201639001	401.27-00
	• Cash or Deferred Arrangements 201417025 201527042 201532036 201601012	401.29-00
	• <i>Special Antidiscrimination Rules</i> 201615013 201615013	401.29-01

<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b>	<b>402.00-00</b>
	201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201618019 201634024 201634024 201634024 201308037 201331009 201331010 201343029 201404017 201405030 201405031 201407026 201407027 201410039 201417026 201420025 201428014 201430023 201430030 201434029 201436057 201437026 201440025 201440027 201440032 201447050 201447051 201447052 201511038 201511038 201522012 201524030 201528043 201529016 201531024 201532040 201532042 201533023 201537029 201537030 201537031 201547008 201549031 201549032 201603043 201608021 201610023 201611020 201625021 201627006 201635011 201637018 201644024 201645020 201645025 201649020	
	• Exempt Trust 201417025	402.01-00
	• Foreign Situs Trust 201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046	402.03-00
	• Amounts Distributed or Made Available to Beneficiary 201431037 201527042	402.06-00
	• Unrealized Appreciation of Employer's Securities 201242019 201427024	402.07-00
	• Rollover Contributions 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201618014 201618014 201330047 201341038 201346013 201403020 201403025 201418063 201419020 201419021 201420026 201426032 201442070 201443029 201443030 201445028 201446031 201446032 201446038 201448033 201452022 201452025 201505045 201514020 201521022 201521022 201521022 201521022 201524027 201535026 201539036 201543022 201622040	402.08-00
	• <i>Reorganization Payments</i> 201535025	402.08-03
	• <i>By a Surviving Spouse</i> 201523019 201523020	402.08-05
	• Tax on Lump Sum Distributions 201241019	402.09-00
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b>	<b>403.00-00</b>
	201230030	
	• Non-Forfeitable Rights 201345036 201451062 201501026	403.03-00
	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 201634021 201634021 201634021 201538020 201634021	403.04-00
	• Rollover Amounts 201212023 201224043 201323040 201419021 201524027 201644023	403.05-00
<b>Section 404</b>	<b>Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)</b>	<b>404.00-00</b>
	201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201511039 201639018	

<b>Section 404A</b>	<b>Deduction for Certain Foreign Deferred Compensation Plans</b>	<b>404A.00-00</b>
	201540015	
<b>Section 408</b>	<b>Individual Retirement Accounts</b>	<b>408.00-00</b>
	201208039 201612001 201618011 201618011 201632015 201405032 201405033 201405034 201423043 201431038 201439006 201451065 201611022 201707001	
	• Exclusive Benefit of Individual or His Beneficiary 201225020	408.01-00
	• Qualification	408.02-00
	• <i>Benefit Distributions</i> 201628004 201628005 201628006 201633025 201706004	408.02-01

• Rollover Contributions

408.03-00

201203034 201204024 201205021 201206023 201206025 201206026 201207013  
 201208040 201208041 201209022 201209023 201210046 201211032 201211033  
 201212021 201212022 201215016 201216049 201216050 201218025 201218026  
 201218027 201218040 201219035 201219039 201221035 201221036 201221037  
 201224047 201225021 201225022 201225023 201226034 201226035 201227009  
 201227010 201227011 201228044 201228046 201228047 201229013 201229014  
 201230027 201230028 201230032 201231019 201231020 201233024 201233025  
 201234031 201234033 201235026 201235027 201235028 201235030 201236034  
 201236036 201236037 201236038 201236039 201237025 201237026 201237027  
 201237028 201238029 201240031 201240033 201240034 201240035 201241014  
 201241015 201241016 201242021 201242022 201242023 201242025 201243018  
 201243019 201244022 201244023 201244024 201246042 201246043 201246044  
 201246045 201247021 201247022 201250030 201250031 201301017 201301018  
 201301019 201302047 201303022 201303023 201304012 201305016 201305017  
 201305018 201305019 201305020 201306029 201306030 201306031 201306032  
 201306033 201308034 201308035 201309021 201309022 201309023 201309024  
 201309025 201309026 201309028 201310050 201310052 201311037 201311038  
 201311039 201311043 201314050 201314051 201314052 201314053 201314054  
 201314055 201314056 201314057 201315034 201315036 201316024 201316026  
 201316027 201316028 201317021 201317022 201317023 201317024 201318029  
 201318032 201319034 201322049 201322052 201323041 201324021 201324022  
 201324023 201324024 201324026 201327020 201327021 201328036 201330046  
 201520014 201520014 201612001 201612016 201612017 201618015 201618015  
 201618016 201618016 201618017 201618017 201634026 201634026 201634030  
 201634030 201634030 201634031 201308034 201308035 201330046 201331010  
 201331011 201331012 201332016 201333021 201333022 201333023 201334046  
 201336021 201336022 201336023 201338056 201338057 201338058 201339002  
 201339003 201340023 201340024 201340025 201342015 201342016 201342017  
 201342019 201343030 201344012 201345037 201345038 201345039 201345040  
 201347025 201347026 201347027 201347029 201348017 201348018 201349025  
 201349026 201350049 201351031 201402018 201402018 201403021 201403021  
 201403022 201403022 201403023 201403023 201403024 201403024 201406021  
 201406023 201406024 201406025 201407028 201407029 201407030 201407031  
 201409015 201409016 201409017 201409018 201410040 201410041 201410042  
 201411045 201411046 201411047 201411048 201411049 201411050 201412019  
 201412020 201412021 201415013 201415014 201416012 201416013 201416014  
 201417028 201418064 201418065 201418066 201419022 201420024 201420025  
 201420027 201421028 201421029 201421030 201422032 201423036 201423037  
 201423038 201423039 201423040 201423041 201423042 201423043 201423044  
 201424029 201425020 201425021 201425022 201425023 201425024 201426031  
 201426033 201427025 201427026 201427027 201427028 201427029 201428012  
 201428013 201428015 201428016 201428018 201429032 201429033 201429034  
 201429035 201429036 201430020 201430022 201430026 201430027 201430029  
 201431035 201431036 201432029 201432030 201432032 201432035 201432036  
 201433027 201434027 201436054 201436056 201437024 201437027 201437028  
 201437029 201437030 201437031 201437032 201437033 201439004 201439005  
 201440024 201440026 201440028 201440029 201440030 201440031 201440035  
 201441028 201441029 201441030 201441031 201442069 201443030 201443031  
 201443031 201443032 201443032 201443033 201443033 201443034 201444044  
 201444045 201444046 201445029 201445030 201445031 201446033 201446035  
 201447053 201447054 201447055 201447056 201447057 201447058 201447059  
 201447060 201449008 201449009 201449010 201450034 201450035 201450036  
 201450037 201451063 201451064 201451066 201452023 201452024 201452026  
 201452028 201503024 201503025 201503026 201504020 201504021 201505047  
 201506013 201506014 201506016 201507039 201507040 201508021 201509066  
 201510062 201511035 201511035 201511036 201511036 201511037 201511037  
 201511038 201511038 201514021 201519040 201519041 201519042 201519043  
 201520013 201520014 201521023 201521023 201521023 201521023 201521023  
 201522010 201522011 201523023 201523024 201523025 201524028 201524029

	201524031 201525020 201525020 201525020 201525020 201526026 201526027 201527050 201528042 201529017 201529018 201530024 201530025 201531024 201532038 201532039 201532041 201533024 201533025 201533026 201535027 201535028 201535029 201537032 201537033 201538028 201542008 201542009 201542010 201542011 201543021 201545033 201545034 201545035 201546013 201547010 201547011 201547012 201548026 201548027 201550049 201602012 201602013 201603044 201603045 201603046 201606032 201610024 201611021 201611023 201611024 201611025 201611026 201611027 201611028 201611029 201615023 201615023 201615024 201615024 201615025 201615025 201616013 201617014 201617015 201617016 201617017 201617018 201619015 201620020 201620020 201621020 201621021 201621022 201622036 201622037 201622038 201622039 201625022 201625023 201625024 201625025 201625026 201626029 201627007 201628024 201629013 201629014 201629015 201635012 201636049 201636050 201637019 201639019 201639020 201639021 201639022 201639023 201640026 201641032 201642039 201642040 201643027 201643028 201643029 201644022 201645021 201645022 201645023 201645024 201647014 201647014 201650022 201652033 201705009 201706004 201709023	
	<ul style="list-style-type: none"> <li>• Distributions</li> </ul>	408.06-00
	201318033 201426034 201446030 201623001	
	<ul style="list-style-type: none"> <li>• Prohibited Transactions</li> </ul>	408.07-00
	201437023	
	<ul style="list-style-type: none"> <li>• Tax Treatment of Accounts and Annuities</li> </ul>	408.08-00
	201430021 201547009	
<b>Section 408A</b>	<b>Roth IRA</b>	<b>408A.00-00</b>
	201219035 201219036 201219037 201230029 201242018 201320022 201612001 201404016 201404018 201442071 201446036 201448034 201449012 201449013 201506015 201511022 201511045 201645012	
<b>Section 409</b>	<b>Qualifications for Tax Credit Employee Stock Ownership Plans</b>	<b>409.00-00</b>
	<ul style="list-style-type: none"> <li>• Tax Credit Employee Stock Ownership Plan Defined</li> </ul>	409.01-00
	<ul style="list-style-type: none"> <li>• <i>Definition of Employer Securities</i></li> </ul>	409.01-09
	201511039 201511039 201538021	
<b>Section 410</b>	<b>Minimum Participation Standards</b>	<b>410.00-00</b>
	<ul style="list-style-type: none"> <li>• Eligibility</li> </ul>	410.02-00
	<ul style="list-style-type: none"> <li>• <i>Discrimination as to Coverage</i></li> </ul>	410.02-01
	201615013 201615013	
<b>Section 411</b>	<b>Minimum Vesting Standards</b>	<b>411.00-00</b>
	201643024	
	<ul style="list-style-type: none"> <li>• Vesting of Employer Contributions</li> </ul>	411.02-00
	<ul style="list-style-type: none"> <li>• <i>Suspensions</i></li> </ul>	411.02-05
	201531021	
	<ul style="list-style-type: none"> <li>• Accrued Benefit Requirements</li> </ul>	411.03-00
	201617006	
<b>Section 412</b>	<b>Minimum Funding Standards</b>	<b>412.00-00</b>
	201205020 201208042 201221038 201221039 201238030 201330030 201330030 201427030 201428017 201437021 201511040 201511040 201511041 201511041 201525019 201525019 201525019 201525019 201619016	

	<ul style="list-style-type: none"> <li>• Minimum Funding Waiver</li> </ul> 201204022 201204023 201204026 201206021 201209016 201209017 201209018 201209019 201209020 201209021 201209024 201210048 201210049 201215017 201218036 201218039 201219038 201229015 201229016 201229017 201229018 201230034 201230035 201233026 201239013 201311040 201316025 201319035 201322050 201327022 201341040 201414034 201419023 201429037 201433028 201437022 201440034 201442068 201443034 201443035 201449011 201509067 201509068 201510061 201511042 201511042 201511043 201511043 201513006 201513007 201513008 201533013 201537026 201537027 201703002	412.06-00
<b>Section 414</b>	<b>Definitions and Special Rules</b> 201305021 201317025 201340026 201351030 201425026 201443035 201443036 201509069 201529009 201606029	<b>414.00-00</b>
	<ul style="list-style-type: none"> <li>• Church Plan</li> </ul> 201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201318030 201319036 201322051 201323042 201323043 201308033 201339004 201345041 201349027 201350048 201415015 201420028 201421031 201425025 201432028 201442072 201505048 201505049 201505050 201505051 201537025 201538023 201538024 201543012 201551004	414.08-00
	<ul style="list-style-type: none"> <li>• Certain Employee Contributions</li> </ul> 201305021 201340026 201351030 201417025 201425026 201443035 201443036 201509069 201529009 201532036 201540014 201601013 201606029	414.09-00
	<ul style="list-style-type: none"> <li>• Separate Lines of Business and Operating Units</li> </ul> 201552002	414.18-00
<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans</b> 201440027 201441032 201441033 201441034 201447061 201532036 201537024 201539030 201643024	<b>415.00-00</b>
	<ul style="list-style-type: none"> <li>• Limitation for Defined Benefit Plans</li> </ul> 201527042	415.01-00
	<ul style="list-style-type: none"> <li>• <i>Qualified Participant</i></li> </ul> 201347028	415.01-05
	<ul style="list-style-type: none"> <li>• Limitation for Defined Contribution Plans</li> </ul>	415.02-00
	<ul style="list-style-type: none"> <li>• <i>Participant's Compensation</i></li> </ul> 201511039 201511039	415.02-02
	<ul style="list-style-type: none"> <li>• <i>Stock Ownership Plans</i></li> </ul> 201424030	415.02-05
	<ul style="list-style-type: none"> <li>• Qualified Governmental Excess Benefit Plans</li> </ul> 201537024 201539030 201546012 201643014	415.12-00
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b> 201424004 201440022 201441019 201442064 201442065 201501014 201702029	<b>419.00-00</b>
	<ul style="list-style-type: none"> <li>• Aggregation Rules</li> </ul> 201225019	419.13-00
<b>Section 419A</b>	<b>Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.)</b> 201424004 201440022 201442064 201442065 201501014	<b>419A.00-00</b>
<b>Section 420</b>	<b>Transfers to Retiree Health</b> 201511044 201511044	<b>420.00-00</b>
<b>Section 424</b>	<b>Definitions and Special Rules</b>	<b>424.00-00</b>
	<ul style="list-style-type: none"> <li>• Disposition</li> </ul> 201519031	424.02-00

<b>Section 442</b>	<b>Change of Annual Accounting Period (Permitted v. Not Permitted) (See Also 444.00-00)</b> 201505014	<b>442.00-00</b>
<b>Section 444</b>	<b>Election of Taxable Year Other Than Required Year</b>  • Termination of Election 201302022	<b>444.00-00</b>  444.04-00
<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b> 201228035 201350033 201403015 201403015 201503011 201504011 201614037  • Clearly v. Not Clearly Reflecting Income 201504011 201547004  • Change of Methods (Permissible v. Not Permissible) 201202021 201345025 201426025 201442050 201442051 201521012 201521012 201521012 201521012 201521012  • <i>Correction of Method or Error</i> 201442049 201442050 201442051  • <i>Consent Needed</i> 201442050 201442051  • <i>Computing Depreciation</i> 201410029  • <i>Change in Method of Accounting for Depreciation</i> 201436048  • Method of Accounting; Banks and Financial Institutions; Specific Cash Item Changes  • <i>Loan Fees and Finance Charges (But Not Rev. Rul. 72-100)</i> 201651014  • Change of Methods; Inventory  • <i>Uniform Capitalization Rules (See Also 1.263A)</i> 201430013  • Notional Principal Contracts 201411032	<b>446.00-00</b>  446.01-00  446.04-00  446.04-01  446.04-03  446.04-13  446.04-17  446.11-00  446.11-04  446.19-00  446.19-06  446.21-00
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b> 201203013 201321023 201607026  • Indeterminate Income 201607026  • Tax Refunds 201231011  • Prepaid and Advance Income 201619009  • <i>Goods (1.451-5)</i> 201610017  • Constructive Receipt 201321023 201327002  • <i>Payments to Third Person</i> 201321023  • Accrual Method 201321023	<b>451.00-00</b>  451.05-00  451.08-00  451.13-00  451.13-04  451.14-00  451.14-03  451.19-00

<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b>	<b>453.00-00</b>
	201405005 201440004 201451004 201503005 201524010 201524011 201524012 201524013 201530001 201540003	
	• Disposition of Obligations	453.05-00
	201248006 201248007 201248008	
	• Timely v. Untimely Elections	453.06-00
	201530001 201616004	
	• <i>Election Out</i>	453.06-06
	201524010 201524011 201524012 201524013 201530001 201540003	
	• Revocation of Elections	453.08-00
	201232021 201332009 201440004 201503005	
	• Contingent Payment Sales	453.09-00
	201241001	
	• <i>Alternative Basis Recovery</i>	453.09-01
	201241001 201417006 201626009 201626010 201626011 201626012	
	• Definitions	453.10-00
	• <i>Installment Method</i>	453.10-02
	201348007	
	• Dealer Dispositions	453.13-00
	• <i>Exceptions to Dealer Dispositions</i>	453.13-01
	201622007	
	• Gross Profit Ration Calculation	453.16-00
	201203017	
<b>Section 453A</b>	<b>Special Rules for Non Dealers of Real Property</b>	<b>453A.00-00</b>
	• Interest on Deferred Tax Liability	453A.03-00
	201221021	
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b>	<b>457.00-00</b>
	201228043 201351001 201434003 201508001 201545010 201636018 201643015	
	• Year of Inclusion in Gross Income	457.01-00
	201211001	
	• Eligible Deferred Compensation Plan Defined	457.05-00
	201211001	
	• <i>State</i>	457.05-02
	201643015	
	• Special Rules	457.09-00
	201508001	
	• <i>Nonelective Deferred Compensation</i>	457.09-06
	201447002	
	• <i>Length of Service Award Plans</i>	457.09-08
	201508001	
<b>Section 460</b>	<b>Special Rules for Long-Term Contracts</b>	<b>460.00-00</b>
	201650014	
	• Allocation of Costs to Contract (See Also 451 and 446)	460.03-00
	• <i>Construction/Real Estate ISP - Percentage of Completion Method of Accounting - Timing of Cost Recognition</i>	460.03-09
	201537022	



<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b> 201237012 201322023 201323006 201343012 201442048 201603024 201610006	<b>461.00-00</b>
	• Accrual Method 201246029	461.01-00
	• <i>Expenditure For Asset Having Long Useful Life</i> 201311021	461.01-06
	• Incurred Liabilities	461.06-00
	• <i>Accrual Basis</i> 201223015 201311021	461.06-01
<b>Section 465</b>	<b>Deductions Limited to Amount at Risk</b>	<b>465.00-00</b>
	• Amounts Considered at Risk	465.01-00
	• <i>Borrowed Amounts</i> 201606027	465.01-01
	• <i>Amounts Protected Against Loss</i> 201308028 201308028	465.01-02
	• Activities to Which Section Applies 201501012	465.02-00
	• Exclusions	465.04-00
	• <i>Real Property</i> 201606027	465.04-01
<b>Section 467</b>	<b>Certain Payments for the Use of Property or Services</b>	<b>467.00-00</b>
	• In General 201549027	467.01-00
<b>Section 468</b>	<b>Special Rules for Mining and Solid Waste Reclamation and Closing Costs</b>	<b>468.00-00</b>
	• Mining (See Also 613.03-06 et seq) 201311011	468.01-00
<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b> 201612003 201644013 201644014	<b>468A.00-00</b>
	• In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014 201432012 201450009 201450010 201451011 201451013 201510030	468A.01-00
	• Ruling Amount 201221011	468A.04-00
	• <i>Revised Schedules</i> 201244007 201245011 201246009 201246010 201246011 201250006 201250007 201331003 201331004 201334002 201334003 201334004 201334035 201336015 201347009 201347010 201515014 201521005 201521005 201521005 201521005 201521005 201540007 201541005 201541005 201542006 201545019 201546007 201546008 201547001 201547002 201550019 201550020 201550021 201616003 201616005 201641006 201644011 201644012 201647006 201647006	468A.04-02
	• Time When Payments Deemed Made 201450011	468A.07-00
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b> 201208036 201347019 201411027	<b>468B.00-00</b>
	• In General 201447005 201450019	468B.01-00

	• Taxation of Designated Settlement Funds 201347019 201411027	468B.02-00
	• Other Funds 201322026	468B.06-00
	• Clarification Of Taxation of Certain Funds 201208036 201347019 201411027	468B.07-00
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b> 201244017 201312041 201324018 201411025 201427016 201515032	<b>469.00-00</b>
	• Disallowed Loss and Credit	469.01-00
	• <i>Closely Held C Corporation</i> 201411025	469.01-02
	• Passive Activity Defined 201341030	469.03-00
	• <i>Definition of Activity</i> 201221012 201634022 201634022 201634022 201341030 201411025 201634022 201651003	469.03-03
	• Rules Determining Income or Loss 201348013	469.05-00
	• Disposition of Entire Interest in Passive Activity 201415002 201428008	469.07-00
	• Material Participation Defined 201317010	469.08-00
	• Other Definitions and Rules 201348013	469.10-00
	• Real Property Business 201321021 201427016 201504010 201638014 201638015 201638016	469.14-00
<b>Section 471</b>	<b>General Rule for Inventories</b> 201504011	<b>471.00-00</b>
<b>Section 472</b>	<b>Last-In, First-Out Inventories</b>	<b>472.00-00</b>
	• Election 201208033 201342009	472.01-00
	• LIFO Conformity Requirement 201550031	472.05-00
<b>Section 475</b>	<b>Mark to Market Accounting Method for Dealers in Securities</b> 201238025 201423019 201507019	<b>475.00-00</b>
	• Treatment of Securities Marked to Market 201314042	475.01-00
	• Exceptions to Mark to Market Treatment	475.02-00
	• <i>Securities Held for Investment</i> 201423019	475.02-01
	• <i>Identification Requirements</i> 201432016	475.02-04
	• Character of Gain or Loss 201432016	475.04-00
	• Definitions 201238025 201529006	475.05-00

	• Commodities Dealers 201623005	475.06-00
	• Commodities Traders 201623005	475.07-00
	• Securities Traders 201239004 201423019 201432016	475.08-00
<b>Section 481</b>	<b>Adjustments Required by Changes in Method of Accounting</b> 201350033 201403015 201403015 201426025 201436048 201503011 201521012 201521012 201521012 201521012 201521012 201547004	<b>481.00-00</b>
	• Pre-1954 Adjustments	481.02-00
	• <i>Involuntary</i> 201231004 201442049	481.02-02
<b>Section 483</b>	<b>Interest on Certain Deferred Payments</b>	<b>483.00-00</b>
	• Payments to Which Section Applies	483.02-00
	• <i>Indefinite as to Time, Liability, or Amount (Contingent)</i> 201451003	483.02-01
<b>Section 501</b>	<b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b> 201204019 201210044 201216040 201217018 201217019 201218041 201219024 201219025 201221023 201224033 201224036 201229001 201229010 201230025 201232036 201233017 201234030 201236032 201242014 201242015 201242017 201244021 201245021 201303017 201305013 201311028 201311029 201313034 201317011 201319031 201322041 201323024 201325017 201701021 201333014 201335014 201338052 201340020 201347022 201350044 201407014 201410035 201411037 201411037 201415008 201415010 201417017 201419015 201424024 201429027 201431032 201433016 201433017 201433020 201434022 201434023 201451030 201451033 201505040 201505041 201505042 201507026 201517008 201614040 201620011 201620011 201641025 201652029 201710035 201710036 201710036	<b>501.00-00</b>
	• Instrumentalities of U.S. 201503016 201503019 201509039	501.01-00
	• Title-Holding Company 201309014 201552033 201617011	501.02-00

• 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 201711014 **201714030**

• 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 201710031

<ul style="list-style-type: none"> <li>• <i>Unincorporated Associations</i></li> </ul>	501.03-04
201241010	
<ul style="list-style-type: none"> <li>• <i>Corporations</i></li> </ul>	501.03-05
201202038 201204019 201204020 201204021 201205011 201210041 201211026	
201215011 201218041 201219025 201219028 201224033 201224036 201227006	
201228042 201229001 201229010 201230025 201233018 201236033 201241011	
201242014 201244021 201245021 201325014 201701020 201333014 201338052	
201346012 201405023 201410035 201419016 201423026 201426028 201428021	
201446025 201451036 201521016 201521016 201521016 201521016 201521016	
201550043 201615018 201615018 201622035 201643025 201702042 201712014	
<ul style="list-style-type: none"> <li>• <i>Civil Rights Groups</i></li> </ul>	501.03-07
201217021 201701023 201640019	
<ul style="list-style-type: none"> <li>• <i>Educational Organizations</i></li> </ul>	501.03-08
201252025 201303018 201304011 201305013 201323025 201327015 201345032	
201405024 201415009 201417017 201417018 201424024 201426035 201433020	
201435015 201440023 201445014 201503017 201509040 201510059 201516069	
201527044 201550043 201608016 201619010 201621016 201644019	
<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i></li> </ul>	501.03-11
201210041 201317012 201328035 201445015 201451037 201702002 201703005	
<ul style="list-style-type: none"> <li>• <i>Libraries, Museums, etc.</i></li> </ul>	501.03-13
201221024 201517011	
<ul style="list-style-type: none"> <li>• <i>Literary Organizations</i></li> </ul>	501.03-14
201433020	
<ul style="list-style-type: none"> <li>• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i></li> </ul>	501.03-15
201215011 201322041 201335024 201438032	
<ul style="list-style-type: none"> <li>• <i>Political Action Organizations</i></li> </ul>	501.03-17
201712015	
<ul style="list-style-type: none"> <li>• <i>Prevention of Cruelty Groups</i></li> </ul>	501.03-18
201337017	
<ul style="list-style-type: none"> <li>• <i>Public Recreation Facilities and Athletic Organizations</i></li> </ul>	501.03-19
201204020 201340021 201343028 201619010	
<ul style="list-style-type: none"> <li>• <i>Religious Organizations</i></li> </ul>	501.03-20
201232034 201236033 201246041 201251018 201310045 201325017 201327018	
201632021 201350047 201414024 201417017 201420020 201523022	
<ul style="list-style-type: none"> <li>• <i>Research Organizations</i></li> </ul>	501.03-21
201701022	
<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i></li> </ul>	501.03-22
201237020 201251022 201634025 201634025 201634025 201415003 201423030	
201432037 201652029	
<ul style="list-style-type: none"> <li>• <i>Scientific Organizations</i></li> </ul>	501.03-24
201311030 201313032 201701022	
<ul style="list-style-type: none"> <li>• <i>Social Welfare Groups (See Also 0501.04-00)</i></li> </ul>	501.03-25
201304011 201632022 201340021 201415007 201451036 201505042	
<ul style="list-style-type: none"> <li>• <i>State Instrumentalities</i></li> </ul>	501.03-26
201411018	

<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i></li> </ul>	501.03-30
201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 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 201712017	
<ul style="list-style-type: none"> <li>• <i>Cooperative Hospital Service Organizations</i></li> </ul>	501.03-32
201218016 201433018	
<ul style="list-style-type: none"> <li>• <i>Lessening the Burdens of Government</i></li> </ul>	501.03-33
201213029 201214034 201413012 201531022	
<ul style="list-style-type: none"> <li>• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i></li> </ul>	501.04-00
201204018 201205014 201213032 201214035 201215014 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201224031 201224034 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016 201329022 201331006 201333017 201333018 201334045 201335017 201338053 201338055 201349018 201351024 201403019 201403019 201403020 201406019 201409013 201411039 201414028 201424028 201425013 201429031 201443021 201449002 201451033 201503020 201505043 201507025 201511025 201511025 201518018 201552032 201615014 201615014 201640021 201641026 201642037 201710032 201710034 201710034	
<ul style="list-style-type: none"> <li>• <i>Local Associations of Employees</i></li> </ul>	501.04-01
201321033 201321035 201321036 201321038 201323027 201323032 201443020	
<ul style="list-style-type: none"> <li>• <i>Prepaid Medical Care Association (See Also 0501.03-10)</i></li> </ul>	501.04-02
201406019 201451033	
<ul style="list-style-type: none"> <li>• <i>Political Activities Organizations</i></li> </ul>	501.04-03
201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403019 201403020 201424028 201449002 201552032 201615014 201615014	
<ul style="list-style-type: none"> <li>• <i>Community</i></li> </ul>	501.04-06
201338053	
<ul style="list-style-type: none"> <li>• <i>Homeowners Association</i></li> </ul>	501.04-07
201204017 201224032 201224035 201234028 201325016 201548020 201604019 201604019 201623013 201636044	
<ul style="list-style-type: none"> <li>• <i>Labor Organizations</i></li> </ul>	501.05-00
201217022 201311031 201646007	
<ul style="list-style-type: none"> <li>• <i>Agriculture and Horticulture Organizations</i></li> </ul>	501.05-01
201205011 201205015 201233018 201327015 201508011 201640024	
<ul style="list-style-type: none"> <li>• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i></li> </ul>	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"> <li>• <i>Performance of Particular Services for Members</i></li> </ul>	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"> <li>• <i>Conduct of Business for Profit</i></li> </ul>	501.06-02
201327015	
<ul style="list-style-type: none"> <li>• <i>Professional Associations (See Also 0501.03-11)</i></li> </ul>	501.06-03
201217022 201347022 201621017	
<ul style="list-style-type: none"> <li>• <i>Social Clubs</i></li> </ul>	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 201706020	
<ul style="list-style-type: none"> <li>• <i>Profit v. Not for Profit</i></li> </ul>	501.07-01
201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201615019	
<ul style="list-style-type: none"> <li>• <i>Distribution of Assets</i></li> </ul>	501.07-02
201204018 201213034 201213035 201515035	
<ul style="list-style-type: none"> <li>• <i>Leases or Sales of Club Property</i></li> </ul>	501.07-03
201204018 201302043 201306027 201315030 201629009	
<ul style="list-style-type: none"> <li>• <i>Automobile Clubs</i></li> </ul>	501.07-04
201430019	
<ul style="list-style-type: none"> <li>• <i>Business with Nonmembers</i></li> </ul>	501.07-05
201204018 201219032 201634026 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 201615019 201615019 201635008 201706020	
<ul style="list-style-type: none"> <li>• <i>Payment of Benefits to Members</i></li> </ul>	501.07-06
201219032 201306027 201642036	
<ul style="list-style-type: none"> <li>• <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i></li> </ul>	501.08-00
201425015	
<ul style="list-style-type: none"> <li>• <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i></li> </ul>	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"> <li>• <i>Permissible Benefits</i></li> </ul>	501.09-01
201451040 201605015 201703014	
<ul style="list-style-type: none"> <li>• <i>Geographic Locale</i></li> </ul>	501.09-02
201221030 201330039 201330039 201415008	
<ul style="list-style-type: none"> <li>• <i>Inurement</i></li> </ul>	501.09-03
201321040 201634029 201634029 201634029 201351026 201605015 201625004 201625018	
<ul style="list-style-type: none"> <li>• <i>Membership</i></li> </ul>	501.09-04
201221030 201224037 201250023 201250024 201251023 201415008 201422025 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 201713012 201713013 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201525013 201525013 201525013 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016	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  
 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 **201714031**

• 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  
 201227006 201228040 201228041 201228042 201229001 201229010 201230024  
 201232035 201233018 201234029 201234030 201241011 201242015 201244021  
 201247017 201247018 201250025 201250027 201250028 201250029 201252024  
 201252025 201252026 201302040 201302041 201303017 201303019 201303020  
 201304011 201305011 201305012 201305013 201307014 201308032 201309019  
 201310046 201310048 201310049 201311028 201311029 201311030 201311033  
 201313032 201313033 201313034 201314045 201314046 201314047 201314048  
 201314049 201315029 201322053 201323028 201323035 201326019 201330043  
 201632020 201701020 201701022 201308032 201330043 201331007 201331008  
 201334043 201334044 201334045 201345032 201349023 201403017 201403017  
 201404013 201405024 201407019 201407020 201409012 201410035 201411039  
 201416010 201417017 201419015 201423031 201424024 201424027 201427018  
 201428023 201428028 201430014 201431032 201433019 201433020 201438030  
 201440021 201451043 201451045 201452018 201502017 201504017 201510058  
 201510059 201511026 201511026 201514011 201514013 201516066 201517019  
 201519033 201519035 201523021 201523022 201526021 201535019 201538025  
 201545029 201545030 201548021 201548025 201601014 201610025 201614038  
 201617011 201631014 201636046 201640019 201640022 201641026 201641027  
 201643026 201648020 201651016 **201714030 201714031**

• Trustees Serve Private Interest 501.33-01

201226029 201228041 201236033 201315028 201350043 201414024 201451043  
 201451045 201652029

	<ul style="list-style-type: none"> <li>• "Exclusively" Test</li> </ul>	501.35-00
	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 201712015	
	<ul style="list-style-type: none"> <li>• Business Activities</li> </ul>	501.36-00
	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	
	<b>201714031</b>	
	<ul style="list-style-type: none"> <li>• <i>Section 501(c)(3) Organizations</i></li> </ul>	501.36-01
	201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201632021 201330037 201330038 201403017 201403017 201405023 201414024 201428022 201428023 201510058 201517008 201525011 201525011 201525011 201525011 201535019 201538025 201540016 201545031 201601014 201617012 201641025 201641027 201702041 201710031 201710033 201710033 201712017	
	<ul style="list-style-type: none"> <li>• <i>Publishing Activities, Radio, Television, etc.</i></li> </ul>	501.36-03
	201204021 201252025 201433020 201526020 201710031 201710033 201710033	
	<ul style="list-style-type: none"> <li>• <i>Fund Raising (See also 0512.06-00)</i></li> </ul>	501.36-04
	201323037 201407020 201416010	
	<ul style="list-style-type: none"> <li>• Legislative and Political Propaganda Activities</li> </ul>	501.38-00
	201415007 201505042	
	<ul style="list-style-type: none"> <li>• <i>"Action" Organizations</i></li> </ul>	501.38-01
	201415007 201430014 201505042	
	<ul style="list-style-type: none"> <li>• <i>Electing Expenditure Test</i></li> </ul>	501.38-02
	201239012 201415007	
<b>Section 502</b>	<b>Feeder Organizations (Exempt v. Not Exempt)</b>	<b>502.00-00</b>
	201317011 201444043	
<b>Section 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt)</b>	<b>503.00-00</b>
	201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008	
	<ul style="list-style-type: none"> <li>• Future Status of Organizations Denied Exemption</li> </ul>	503.03-00
	201209007 201209008 201520013 201520013	
<b>Section 504</b>	<b>Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities</b>	<b>504.00-00</b>
	<ul style="list-style-type: none"> <li>• Denial of Exemption</li> </ul>	504.50-00
	201205011 201205013 201217019 201446028 201510059	
<b>Section 507</b>	<b>Termination of Private Foundation Status</b>	<b>507.00-00</b>
	201216045 201243015 201321024 201418060 201435016 201513005 201514016	
	<b>201714002 201714003</b>	
	<ul style="list-style-type: none"> <li>• Termination Under Section 507(a)(1)</li> </ul>	507.01-00
	201230026 201417020 201417021 201427019	
	<ul style="list-style-type: none"> <li>• <i>Special Rules</i></li> </ul>	507.01-01
	201345033 201345034	
	<ul style="list-style-type: none"> <li>• Termination Under Section 507(b)(1)(B)</li> </ul>	507.04-00
	201441018	

	• Liability of Transferee Organizations 201243015 201244020 201321024 201321025	507.05-00
	• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030	507.06-00
	• Aggregate Tax Benefit 201244020 201321025 201603033 201603034	507.07-00
	• Substantial Contributor 201609001	507.08-00
	• Value of Assets 201321024 201321025	507.09-00
<b>Section 508</b>	<b>Special Rules With Respect to Section 501 (c)(3) Organizations</b>	<b>508.00-00</b>
	• New Organizations 201446025	508.01-00
<b>Section 509</b>	<b>Private Foundation Defined</b>	<b>509.00-00</b>
	• Definitions 201418067	509.01-00
	• <i>Private Foundation</i> 201306023	509.01-01
	• <i>Support</i> 201239011 201240036 201342011 201711014	509.01-02
	• Exceptions to Private Foundation Status 201335018 201417018	509.02-00
	• <i>Publicly Supported Organizations</i> 201445015 201507024 201620016 201620016	509.02-01
	• <i>Supporting Organizations</i> 201314044	509.02-02
	• <i>Churches</i> 201310045	509.02-04
	• Continuation of Private Foundation Status 201424025	509.03-00
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b> 201206018 201219024 201251019 201701002 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 201626004	<b>511.00-00</b>
	• Organizations Subject to Tax 201406019	511.01-00
	• Section 501(c)(2) Corporations 201241018	511.02-00
<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b> 201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036 201321024 201321025 201323029 201328035 201701002 201406020 201407022 201409009 201413012 201422027 201423027 201423030 201425016 201426029 201430017 201434025 201440022 201441019 201451044 201501014 201503018 201613014 201613015 201630009 201630009 201636042 201636043 201710005 201710005 201710005	<b>512.00-00</b>
	• Exception, Additions, and Limitations on Unrelated Income 201206018 201425016 201430017 201503018 201644019	512.01-00

	• <i>Rents and Royalties</i> 201444043 201644019	512.01-01
	• <i>Rent v. Ordinary Business Profits</i> 201422027	512.01-02
	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06) 201329028 201333020 201413012 201613014 201613015 201636042 201636043	512.04-00
	• Advertising (See Also 0501.26-02) 201405029	512.05-00
	• Fund-Raising Activities (See Also 0501.26-06) 201330043 201330043	512.06-00
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027	512.09-03
	• Modifications 201409009 201435017 201441018 201503018 201603032	512.10-00
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b> 201219024 201219031 201250025 201251019 201320023 201322054 201701002 201406020 201413012 201417018 201422027 201423027 201423030 201430018 201440023 201445015 201543017 201603032 201613014 201613015 201633032 201636042 201636043 201644019 201710005 201710005 201710005	<b>513.00-00</b>
	• Trusts 201613014 201613015 201613015 201636042 201636043	513.01-00
	• Sales and Service to Public 201205013 201221024 201428030	513.04-00
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b> 201418061 201422027 201430017 201434024 201434026	<b>514.00-00</b>
	• Definitions--Debt-Financed Property 201221024 201418061 201434024 201434026 201603032 201702002 201703005	514.06-00
	• Acquisition Indebtedness 201206018 201246040	514.07-00
<b>Section 521</b>	<b>Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt)</b> 201333014 201511020 201511020	<b>521.00-00</b>
<b>Section 528</b>	<b>Certain Homeowners Associations</b> 201210007 201214016 201223011	<b>528.00-00</b>
	• Revocation of Election 201244005 201327008	528.04-00
	• Definition of Homeowners Association 201204017	528.05-00
<b>Section 529</b>	<b>Qualified State Tuition Programs</b> 201310043 201317017	<b>529.00-00</b>
<b>Section 531</b>	<b>Imposition of Accumulated Earnings Tax (Imposed v. Not Imposed)</b> 201653017	<b>531.00-00</b>
<b>Section 533</b>	<b>Evidence of Purpose to Avoid Income Tax (Proscribed Purpose v. Not Proscribed Purpose)</b>	<b>533.00-00</b>

	• Holding and Investment Companies 201653017	533.02-00
<b>Section 534</b>	<b>Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer)</b> 201428023	<b>534.00-00</b>
<b>Section 542</b>	<b>Definition of Personal Holding Company</b>  • Stock Ownership Requirements 201208025	<b>542.00-00</b>  542.02-00
<b>Section 544</b>	<b>Rules for Determining Stock Ownership</b> 201208025	<b>544.00-00</b>
<b>Section 562</b>	<b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b> 201205004 201244012 201304004 201516047  • Preferential Dividends 201216031 201304002 201316013 201327006 201444022 201516047	<b>562.00-00</b>  562.03-00
<b>Section 565</b>	<b>Consent Dividends</b> 201202014 201336017 201628015  • General Rule 201316014  • <i>Making and Filing Consents</i> 201201011	<b>565.00-00</b>  565.01-00  565.01-02
<b>Section 581</b>	<b>Bank v. Not a Bank</b> 201341017	<b>581.00-00</b>
<b>Section 597</b>	<b>Federal Financial Assistance Provided</b> 201201010  • Taxable Transfers 201441014  • Limitation on Collection 201614035	<b>597.00-00</b>  597.06-00  597.07-00
<b>Section 611</b>	<b>Allowance of Deduction for Depletion (Deductible v. Not Deductible)</b> 201448020  • By Whom Deductible  • <i>Economic Interest in Mineral in Place</i> 201520004 201520004 201448020 201520004	<b>611.00-00</b>  611.02-00  611.02-04
<b>Section 613</b>	<b>Percentage Depletion</b>  • Gross Income From Property 201710023	<b>613.00-00</b>  613.02-00
<b>Section 613A</b>	<b>Limitations on Percentage Depletion in the Case of Oil and Gas Wells</b>  • Exemption for Independent Producers and Royalty Owners  • <i>General Rule</i> 201210003  • Limitations on Subsection (c)  • <i>Retailers Excluded</i> 201210003	<b>613A.00-00</b>  613A.03-00  613A.03-01  613A.04-00  613A.04-02
<b>Section 614</b>	<b>Definition of Property</b>  • Election to Aggregate Separate Operating Mineral Interests in Case of Mines 201343005	<b>614.00-00</b>  614.02-00

	• Aggregating Non-Operating Mineral Interests 201405002	614.04-00
<b>Section 617</b>	<b>Deduction and Recapture of Certain Mining Exploration Expenditures</b>  • Recapture on Reaching Producing Stage 201350033	<b>617.00-00</b>  617.03-00
<b>Section 638</b>	<b>Continental Shelf Areas</b> 201311024	<b>638.00-00</b>
<b>Section 642</b>	<b>Special Rules for Credits and Deductions</b> 201216045 201343002 201345033 201345034  • Charitable Deduction 201202019 201225004 201343002 201611002 <b>201714002 201714003</b>  • <i>Pursuant to Governing Instrument</i> 201438014  • <i>Pooled Income Funds</i> 201450016	<b>642.00-00</b>  642.03-00  642.03-02  642.03-06
<b>Section 643</b>	<b>Definitions Applicable to Subparts A, B, C, and D</b> 201238004 201245007 201436043 201516008 201516020 201516028 201519012 201527032 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201702005 201702006  • Income Defined 201320009	<b>643.00-00</b>  643.02-00
<b>Section 661</b>	<b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b> 201223012 201238004 201436043  • Amounts Paid, Credited, or Required to Be Distributed 201651013	<b>661.00-00</b>  661.01-00
<b>Section 662</b>	<b>Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus</b> 201223012 201436043 201519012	<b>662.00-00</b>
<b>Section 663</b>	<b>Special Rules Applicable to Sections 661 and 662</b> 201710003 201710003 201710003  • 65-Day Rule 201245008 201709010	<b>663.00-00</b>  663.04-00
<b>Section 664</b>	<b>Charitable Remainder Trusts</b> 201249002 201332011 201332012 201340012 201420010 201426006 201442067 201648007 201648008 201648009  • Definitions 201340012 201648007 201648008 201648009  • <i>Charitable Remainder Annuity Trust</i> 201333006  • <i>Charitable Remainder Unitrust</i> 201340012 201613014 201613015 201636042 201636043 201648007 201648008 201648009  • Valuation 201325018 201325019 201325020 201325021	<b>664.00-00</b>  664.03-00  664.03-01  664.03-02  664.04-00

<b>Section 671</b>	<b>Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners</b>	<b>671.00-00</b>
	201244004 201245006 201310002 201310003 201310004 201310005 201310006 201343021 201349001 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 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 201440008 201440009 201440010 201440011 201440012 201507008 201532023 201613007 201614006 201614007 201614008 201636027 201636028 201636029 201636030 201636031 201636032 201642019 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201709020	
	• Persons Treated as Grantors	671.02-00
	201226019 201326011 201430003 201430004 201430005 201430006 201430007 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201523017 201527004 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201628010 201653007 201653008 201653009	
<b>Section 672</b>	<b>Definitions and Rules</b>	<b>672.00-00</b>
	• Subpart E not to Result in Foreign Ownership	672.05-00
	201532023	
	• <i>Exceptions to General Rule</i>	672.05-01
	201532023 201544002	
<b>Section 673</b>	<b>Reversionary Interests</b>	<b>673.00-00</b>
	201642019	
<b>Section 674</b>	<b>Power to Control Beneficial Enjoyment</b>	<b>674.00-00</b>
	201507008	
	• Power Exercisable Only by Will	674.01-00
	201326011	
<b>Section 675</b>	<b>Administrative Powers</b>	<b>675.00-00</b>
	201235006 201507008	
	• General Powers of Administration	675.04-00
	201216034	
<b>Section 677</b>	<b>Income for Benefit of Grantor</b>	<b>677.00-00</b>
	201326011 201507008	
<b>Section 678</b>	<b>Person Other Than Grantor Treated as Substantial Owner</b>	<b>678.00-00</b>
	• Power to Vest Corpus or Income in Self	678.01-00
	201633021	
<b>Section 691</b>	<b>Recipients of Income in Respect of Decedents</b>	<b>691.00-00</b>
	201330011 201330011 201338028 201430022 201444024	
	• Includibility of Item as Income in Respect of Decedent Generally	691.01-00
	201438014 201611002	
<b>Section 701</b>	<b>Partners, Not Partnerships, Subject to Tax</b>	<b>701.00-00</b>
	201507018	
<b>Section 702</b>	<b>Income and Credits of Partner</b>	<b>702.00-00</b>
	• Partner's Income v. Partnership Income	702.05-00
	201421016	
<b>Section 704</b>	<b>Partner's Distributive Share</b>	<b>704.00-00</b>
	201241005	

	• Partnership Agreement 201517006 201537002 201537003	704.01-00
	• <i>Section 704(c) Considerations</i> 201216019 201421001 201505001 201537002 201537003 201710007 201710007 201710007 201710008 201710008 201710008	704.01-04
	• Limitation on Allowance of Losses 201606027	704.06-00
<b>Section 705</b>	<b>Determination of Basis of Partner's Interest</b> 201421016	<b>705.00-00</b>
<b>Section 706</b>	<b>Taxable Years of Partner and Partnership</b> 201319021	<b>706.00-00</b>
<b>Section 707</b>	<b>Transactions Between Partner and Partnership</b> 201613001 201613002 201613003 <b>201714028</b>	<b>707.00-00</b>
	• Not in Capacity as Partner 201324013	707.01-00
	• Sales or Exchanges With Respect to Controlled Partnership	707.02-00
	• <i>Losses Disallowed</i> 201343021	707.02-01
<b>Section 708</b>	<b>Continuation of Partnership</b> 201315026 201605004 201619001 201643016 201643017 201643018 201643019	<b>708.00-00</b>
	• Termination 201244004 201326007 201528007 201619001 201643016 201643017 201643018 201643019	708.01-00
	• Merger, Conversion or Consolidation 201619001 201643016 201643017 201643018 201643019	708.02-00
	• Division 201619001 201643016 201643017 201643018 201643019	708.03-00
<b>Section 721</b>	<b>Nonrecognition of Gain or Loss on Contributions</b> 201308019 201326014 201308019 201422004 201511020 201511020 201547003 201633028 201710007 201710007 201710007 201710008 201710008 201710008	<b>721.00-00</b>
<b>Section 731</b>	<b>Extent of Recognition of Gain or Loss on Distribution</b> 201314004 201421001 201421016 201511020 201511020 201537002 201537003	<b>731.00-00</b>
<b>Section 732</b>	<b>Basis of Distributed Property Other Than Money</b> 201505001	<b>732.00-00</b>
<b>Section 734</b>	<b>Optional Adjustment to Basis of Undistributed Partnership Property</b> 201521012 201521012 201521012 201521012 201521012	<b>734.00-00</b>
<b>Section 737</b>	<b>Recognition of Precontribution Gain in Case of Certain Distributions to Contributing Partner</b> 201537002 201537003	<b>737.00-00</b>
<b>Section 752</b>	<b>Treatment of Certain Liabilities</b> 201511020 201511020 201608005	<b>752.00-00</b>
	• Liability to Which Property is Subject 201525010 201525010 201525010	752.03-00
	• Sharing Recourse Liabilities 201525010 201525010 201525010 201525010	752.06-00
	• <i>Economic Risk of Loss</i> 201606027	752.06-01



	• Sharing Non-recourse Liabilities 201525010 201525010 201525010 201525010	752.07-00
	• Partnership Liability Versus Partner Liability 201525010 201525010 201525010 201525010	752.08-00
<b>Section 754</b>	<b>Manner of Electing Optional Adjustment to Basis of Partnership Property</b> 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201314013 201632006 201632007 201632008 201632009 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201443011 201506001 201506002 201521012 201521012 201521012 201521012 201521012 201528027 201530004 201548012 201603018 201610002 201611008 201620002 201620002 201620003 201620003 201624016 201624020 201629002 201709005 201709006 201709009	<b>754.00-00</b>
	• Timeliness of Election 201201007 201201014 201251004 201314013 201632006 201632007 201632008 201632009 201341002 201410014 201410019 201410020 201410021 201410022 201410023 201410025 201410026 201426012 201440003 201442003 201443011 201444016 201444017 201448002 201505017 201505018 201505019 201505020 201505021 201505022 201505023 201505024 201505025 201505026 201505027 201508003 201510024 201514002 201519023 201525008 201525008 201525008 201525008 201532014 201543002 201605007 201611008 201624005 201629002 201640011 201645001 201645008 201648005 201649003 201649005 201705008 201707011 201709005 201709006 201709009	754.02-00
<b>Section 761</b>	<b>Terms Defined</b>	<b>761.00-00</b>
	• Partnership 201235015 201323015 201329003	761.01-00
	• <i>Organizations Treated as a Partnership</i> 201329003	761.01-01
	• Partner 201411035	761.02-00
	• Partnership Agreement 201517006	761.03-00
<b>Section 806</b>	<b>Small Life Insurance Company Deduction</b> 201412001	<b>806.00-00</b>
<b>Section 807</b>	<b>Rules for Certain Reserves</b> 201312031	<b>807.00-00</b>
	• Method of Computing Reserves for Purposes of Computing Income 201312031	807.03-00
	• <i>Applicable Federal Interest Rate/Prevailing State Assumed Interest Rate</i> 201640008 201645010	807.03-03
	• <i>Prevailing Commissioners' Standard Tables</i> 201230009	807.03-04
	• Adjustments for Change in Computing Reserves 201511013 201511013	807.05-00
<b>Section 812</b>	<b>Definitions of Company's Share and Policyholder's Share</b> 201603023	<b>812.00-00</b>
<b>Section 817</b>	<b>Treatment of Variable Contracts</b> 201235001 201240018 201309011 201323001 201323002 201323003 201323004 201338004 201338005 201341033 201410012 201417007 201436005 201502003 201504005 201540004 201651002 201651012 201705003	<b>817.00-00</b>

	• Treatment Nondiversified Contracts	817.08-00
	• <i>Look-Through Diversification</i> 201540004	817.08-04
<b>Section 831</b>	<b>Tax On Insurance Companies Other Than Life Insurance Companies</b> 201225013 201229008 201314020 201317002 201323009 201428006 201438022 201440015 201451012 201511021 201511021 201517018 201527014 201527015 201532028 201535009 201540008 201611001 201633027 201645004 201702037 <b>201714021</b>	<b>831.00-00</b>
	• Alternative Tax Small Companies 201433012	831.02-00
	• Whether Company Qualifies as Insurance Company 201219009 201219010 201219011 201224018 201351006 201419007	831.03-00
<b>Section 832</b>	<b>Insurance Company Taxable Income</b> 201232030 201235011 201250022 201328027 201428006 201429007 201438022 201503011 201515017 201533011	<b>832.00-00</b>
	• Premiums Earned 201235011 201536024	832.05-00
	• Losses Incurred 201429007 201642034	832.06-00
	• <i>Salvage and Reinsurance Recoverable</i> 201515017	832.06-01
	• <i>Unpaid Losses</i> 201435011 201437011	832.06-02
	• Interinsurers or Reciprocal Underwriters 201322008	832.15-00
<b>Section 833</b>	<b>Treatment of Blue Cross Blue Shield Organizations</b> 201416002 201642026	<b>833.00-00</b>
	• Organizations Subject to Sec. 833 201642026	833.03-00
	• <i>Existing Blue Cross or Blue Shield Organizations</i> 201642026	833.03-01
	• <i>Material Change in Operations Existing Blue Cross or Blue Shield Organizations</i> 201432013 201642026	833.03-03
<b>Section 846</b>	<b>Discounted Unpaid Losses Defined</b>	<b>846.00-00</b>
	• Determination of Undiscounted Unpaid Losses 201435011	846.01-00
<b>Section 847</b>	<b>Special Estimated Tax Payments</b> 201640017	<b>847.00-00</b>
<b>Section 848</b>	<b>Capitalization of Policy Acquisition Expenses</b>	<b>848.00-00</b>
	• Net Premiums	848.05-00
	• <i>Special Rules for Reinsurance</i> 201501011 201642032	848.05-03
	• Classification of Contracts	848.06-00
	• <i>Treatment of Reinsurance Contract</i> 201501011 201642032	848.06-06

<b>Section 851</b>	<b>Definition of Regulated Investment Company</b> 201325002	<b>851.00-00</b>
	• Election to be Regulated Investment Company 201521014 201521014 201521014 201521014 201521014	851.01-00
	• Gross Income Requirement 201206015 201319003 201406007 201425009 201524020	851.02-00
<b>Section 852</b>	<b>Taxation of Regulated Investment Companies and Their Shareholders</b> 201340016 201619004	<b>852.00-00</b>
<b>Section 853</b>	<b>Foreign Tax Credit Allowed Shareholders</b>	<b>853.00-00</b>
	• Election 201629004 201705005 201707009	853.01-00
<b>Section 854</b>	<b>Limitations Applicable to Dividends Received From Regulated Investment Company</b> 201640018	<b>854.00-00</b>
<b>Section 855</b>	<b>Dividends Paid by Regulated Investment Company After Close of Taxable Year</b> 201530006 201619004	<b>855.00-00</b>
	• General Rule 201244003	855.01-00
<b>Section 856</b>	<b>Definition of Real Estate Investment Trust</b> 201204006 201205004 201208007 201208012 201208014 201214009 201216031 201218007 201226004 201232032 201234006 201238009 201244012 201250019 201251005 201252009 201304004 201310020 201311009 201313017 201314002 201315007 201316013 201317001 201320007 201323016 201327006 201328018 201341032 201407011 201418037 201423011 201424020 201427001 201428004 201428005 201429017 201429024 201431018 201431020 201432014 201433011 201441014 201443017 201444022 201450005 201450017 201509019 201516018 201516049 201521006 201521006 201523015 201528006 201537020 201546006 201549013 201549023 201551007 201620001 201620001 201647005 201647005 201705007	<b>856.00-00</b>
	• Income Requirements 201225008 201225009 201246013 201407011 201418022 201428002 201433005 201518010 201522002 201524017 201527012 201527013 201546006 201602003 201605005 201620001 201620001 201649013 201652012	856.01-00
	• Investment Requirements 201236006 201315007 201406009 201428002 201450017 201503010 201515009 201518010 201521006 201521006 201521006 201521006 201521006 201524017 201551007 201602003 201628009	856.02-00
	• Other Requirements 201225008 201225009 201530014	856.03-00
	• Rents From Real Property 201206001 201225008 201225009 201250003 201250008 201301007 201320001 201320002 201334033 201341015 201450017 201549013	856.04-00
	• Treatment of Wholly Owned Subsidiaries 201210021 201214002 201232011 201311009 201345021 201424016 201426017 201432011 201433001 201452013 201511019 201511019 201516018 201521015 201521015 201521015 201521015 201521015 201527016 201530005 201532006 201533005 201533006 201539007 201539008 201550025 201552009 201614022 201615007 201628020 201628021 201638010 201638021 201640002 201652005 201653016 201710012 201710012 201710012	856.07-00
<b>Section 857</b>	<b>Taxation of Real Estate Investment Trusts and Their Beneficiaries</b> 201315004 201340004 201346005 201609004	<b>857.00-00</b>

	• Taxation of Trusts	857.02-00
	• <i>Income from Foreclosure Property</i> 201623007	857.02-02
	• <i>Income from Prohibited Transactions</i> 201614009 201640007 201707010	857.02-03
	• Earnings and Profits 201652012	857.05-00
<b>Section 858</b>	<b>Dividends Paid by Real Estate Investment Trust After Close of Taxable Year</b> 201244009	<b>858.00-00</b>
<b>Section 860</b>	<b>Deduction for Deficiency Dividends</b>	<b>860.00-00</b>
	• Adjustments 201239006	860.03-00
<b>Section 860C</b>	<b>Taxation of Residual Interest</b>	<b>860C.00-00</b>
	• Taxable Income or Net Loss 201306021	860C.02-00
<b>Section 860D</b>	<b>REMIC Defined</b> 201713007 201601005 201649006 201649009 201649010 201650011 <b>201714017</b>	<b>860D.00-00</b>
<b>Section 860F</b>	<b>Other Rules</b>	<b>860F.00-00</b>
	• Treatment of Transfers to the REMIC 201517007	860F.04-00
<b>Section 860G</b>	<b>Other Definitions and Special Rules</b> 201623007	<b>860G.00-00</b>
<b>Section 861</b>	<b>Income From Sources Within the U.S.</b>	<b>861.00-00</b>
	• Interest 201205007 201447030	861.02-00
	• Compensation for Labor or Services 201438027	861.04-00
	• Allocation and Apportionment of Deductions (In General) 201446018	861.08-00
	• <i>Apportionment</i> 201614031	861.08-02
	• <i>Net Operating Losses</i> 201228013	861.08-12
	• Allocation and Apportionment of Interest Expense (In General) 201320017 201701018 201335008 201423001 201505036 201638012 201702036	861.09-00
	• <i>Apportionment Rules -- Corporations</i> 201423001	861.09-05
	• <i>Asset Method of Apportionment</i> 201210019 201210020 201223001 201320017 201701018 201335008 201505036 201638012 201702036	861.09-06
	• <i>Fair Market Value Method</i> 201320017 201701018 201335008 201423001 201505036 201638012 201702036	861.09-07
	• Characterization Rules and Adjustments for Certain Assets (In General) 201336018	861.12-00

	<ul style="list-style-type: none"> <li>• <i>Miscellaneous</i> 201336018</li> </ul>	861.12-04
<b>Section 863</b>	<b>Items Not Specified in Sections 861 or 862</b>	<b>863.00-00</b>
	<ul style="list-style-type: none"> <li>• Partly From Sources Within and Partly From Sources Without U.S.</li> </ul>	863.02-00
	<ul style="list-style-type: none"> <li>• <i>Transportation</i> 201311024</li> </ul>	863.02-04
<b>Section 864</b>	<b>Definitions</b>	<b>864.00-00</b>
	<ul style="list-style-type: none"> <li>• U.S. Trade or Business 201501013</li> </ul>	864.01-00
	<ul style="list-style-type: none"> <li>• <i>Trade or Business Conducted Through Partnership</i> 201501013</li> </ul>	864.01-02
	<ul style="list-style-type: none"> <li>• <i>Trading in Securities</i> 201501013</li> </ul>	864.01-04
	<ul style="list-style-type: none"> <li>• Effectively Connected Income 201325012</li> </ul>	864.02-00
	<ul style="list-style-type: none"> <li>• <i>U.S. Source Interest, Dividends, etc.</i> 201325012</li> </ul>	864.02-01
	<ul style="list-style-type: none"> <li>• Rules for Allocating Interest, etc. (See Also 861.08 through 861.14) 201210019 201210020 201341017</li> </ul>	864.04-00
<b>Section 871</b>	<b>Tax on Nonresident Alien Individuals</b>	<b>871.00-00</b>
	201539028	
	<ul style="list-style-type: none"> <li>• Tax on Nonresident Aliens</li> </ul>	871.02-00
	<ul style="list-style-type: none"> <li>• <i>Exemption from Tax on Certain Interest and Dividends</i> 201223006</li> </ul>	871.02-13
	<ul style="list-style-type: none"> <li>• Repeal of Tax on Interest of Non-resident Alien Individuals Received From Certain Portfolio Debt Investments</li> </ul>	871.04-00
	<ul style="list-style-type: none"> <li>• <i>Statement That Beneficial Owner Is Not a U.S. Person</i> 201434021</li> </ul>	871.04-04
<b>Section 882</b>	<b>Tax on Income of Foreign Corporations Connected with United States Business</b>	<b>882.00-00</b>
	<ul style="list-style-type: none"> <li>• Return Required 201515029</li> </ul>	882.03-00
<b>Section 884</b>	<b>Branch Tax</b>	<b>884.00-00</b>
	<ul style="list-style-type: none"> <li>• Branch Profits Tax 201628016</li> </ul>	884.01-00
	<ul style="list-style-type: none"> <li>• Rules for Termination, Liquidation, Reorganization or Incorporation 201443003 201443003 201543007</li> </ul>	884.08-00
	<ul style="list-style-type: none"> <li>• <i>Complete Termination of a U. S. Business</i> 201405012 201543007 <b>201714010</b></li> </ul>	884.08-10
	<ul style="list-style-type: none"> <li>• <i>Reorganization of a Foreign Corporation</i> 201443003 201443003</li> </ul>	884.08-30
<b>Section 887</b>	<b>Imposition of Tax On Gross Transportation Income Of Nonresident Aliens and Foreign Corporations</b>	<b>887.00-00</b>
	201212012	
<b>Section 894</b>	<b>Income Affected by Treaty</b>	<b>894.00-00</b>

	• Teachers, Students, and Trainees 201251015	894.10-00
	• Pensions 201412016	894.11-00
<b>Section 897</b>	<b>Disposition of Investment in United States Real Property</b> 201321007	<b>897.00-00</b>
	• Distributions of U.S. Real Property Interest By Foreign Corporation 201321007	897.05-00
<b>Section 901</b>	<b>Taxes of Foreign Countries and of Possessions of U.S.</b> 201423022	<b>901.00-00</b>
	• Allowance of Credit 201617009	901.01-00
	• Amount Allowed 201349015	901.02-00
	• Denial of Credit with Respect to Certain Abusive Transactions 201312045	901.11-00
<b>Section 902</b>	<b>Deemed Paid Credit Where Domestic Corporation Owns 10 Percent or More of Voting Stock of Foreign Corporation (See Also 960.00-00 et. seq.)</b>	<b>902.00-00</b>
	• Computation of Credit	902.01-00
	• <i>Post-1986 Undistributed Earnings</i> 201441015 201444039	902.01-01
	• <i>Post-1986 Foreign Income Taxes</i> 201441015 201444039	902.01-02
<b>Section 904</b>	<b>Limitation on Credit</b>	<b>904.00-00</b>
	• Carryback and Carryover 201438027	904.02-00
	• Recapture of Overall Foreign Loss 201240017 201249012	904.05-00
	• <i>Overall Foreign Loss Accounts</i> 201452002	904.05-04
<b>Section 905</b>	<b>Applicable Rules</b> 201429026	<b>905.00-00</b>
	• Adjustments on Payment of Accrued Taxes	905.03-00
	• <i>Pooling Adjustments</i> 201441015 201444039	905.03-02
	• <i>Redetermination of U.S. Liability</i> 201444039	905.03-03
<b>Section 911</b>	<b>Citizens or Residents of the United States Living Abroad</b> 201313023 201538016 201620006 201620006	<b>911.00-00</b>
	• Election 201507013 201507016 201539018 201620006 201620006 201650006	911.11-00
	• <i>Timely filed returns</i> 201507013 201507016 201539018 201650006	911.11-01
	• <i>Reelection</i> 201231006 201308023 201308023 201344007 201347016 201429015 201433002 201444023 201504002 201509027 201511017 201511017 201517004 201538016 201620006 201620006	911.11-03

<b>Section 932</b>	<b>Coordination of United States and Virgin Islands Income Taxes</b>	<b>932.00-00</b>
	• Bona Fide Residents of the Virgin Islands 201503012	932.02-00
<b>Section 951</b>	<b>Amounts Included in Gross Income of U.S. Shareholders (Included v. Not Included)</b>	<b>951.00-00</b>
	201436047	
<b>Section 952</b>	<b>Subpart F Income Defined</b>	<b>952.00-00</b>
	201240019	
<b>Section 953</b>	<b>Insurance Income</b>	<b>953.00-00</b>
	201407010 201503009 201504006 201504008 201637005	
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 201303005 201612007 201351010 201451012 201537009 201539006 201611001	953.06-00
<b>Section 954</b>	<b>Foreign Base Company Income</b>	<b>954.00-00</b>
	201235007	
	• Foreign Personal Holding Company Income 201201016 201228020 201407010 201503009 201504006 201504008 201637005 201644008 201644009 201644010 201648015 201648016	954.02-00
	• <i>Sale or Exchange of Property</i> 201201016	954.02-05
	• <i>Commodities Transactions</i> 201330006 201330006	954.02-06
	• <i>Nonfunctional Currency Transactions</i> 201226011 201241002	954.02-07
	• Foreign Base Company Sales Income 201206003 201325005 201332007 201340010 201532033	954.03-00
<b>Section 956</b>	<b>Investment of Earnings in U.S. Property</b>	<b>956.00-00</b>
	201420017 201436047 201446020 201521006 201521006 201521006	
	• U.S. Property Defined 201516064	956.03-00
	• Pledges and Guarantees 201203010 201436047	956.05-00
<b>Section 982</b>	<b>Admissibility of Documentation Maintained in Foreign Countries</b>	<b>982.00-00</b>
	201333013	
<b>Section 987</b>	<b>Branch Transactions</b>	<b>987.00-00</b>
	• Remittances (Definition) 201321007	987.03-00
<b>Section 988</b>	<b>Treatment of Certain Foreign Currency Transactions</b>	<b>988.00-00</b>
	201619004	
<b>Section 992</b>	<b>Requirements of a Domestic International Sales Corporation</b>	<b>992.00-00</b>
	201433003	
	• Definition of DISC	992.01-00
	• <i>Capitalization</i> 201444018	992.01-03





	• Multi-Party Exchanges 201252018 201332010	1031.06-00
	• Exchanges Not Solely In Kind 201325011 201648013	1031.07-00
<b>Section 1032</b>	<b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b> 201249011 201250021 201324009	<b>1032.00-00</b>
<b>Section 1033</b>	<b>Involuntary Conversion</b> 201333010 201333011	<b>1033.00-00</b>
	• 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
<b>Section 1035</b>	<b>Exchanges of Insurance Policies</b> 201304003 201330016 201330016	<b>1035.00-00</b>
<b>Section 1041</b>	<b>Transfers of Property Between Spouses or Incident to Divorce</b> 201206005 201707007 201707008	<b>1041.00-00</b>
<b>Section 1042</b>	<b>Sales of Stock to Employee Stock Ownership Plans or Certain Cooper- atives</b>	<b>1042.00-00</b>
	• Nonrecognition of Gain 201435014	1042.01-00
<b>Section 1045</b>	<b>Rollover of Gain from One Qualified Business Stock to Another</b> 201650010	<b>1045.00-00</b>
<b>Section 1060</b>	<b>Special Allocation Rules for Certain Asset Acquisitions</b> 201501011 201642032	<b>1060.00-00</b>
<b>Section 1092</b>	<b>Straddles</b> 201515001 201543008	<b>1092.00-00</b>
	• 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

<b>Section 1202</b>	<b>50-Percent Exclusion for Gain from Certain Small Business Stocks</b> 201436001 201603010 201603011 201603012 201603013 201603014 201636003	<b>1202.00-00</b>
<b>Section 1221</b>	<b>Capital Asset v. Not a Capital Asset</b> 201203003 201208038 201209014	<b>1221.00-00</b>
<b>Section 1222</b>	<b>Other Terms Relating to Capital Gains and Losses</b> 201642035	<b>1222.00-00</b>
<b>Section 1223</b>	<b>Holding Period of Capital Assets</b> 201204001 201204002 201204003 201204004 201204005 201216010 201418007 201436043 201443004 201516022 201516023 201525001 201525001 201525001 201525001	<b>1223.00-00</b>
<b>Section 1234</b>	<b>Option to Buy or Sell</b> 201547004	<b>1234.00-00</b>
	• Gain or Loss of Purchaser 201214021	1234.01-00
	• Sale v. Option 201547004	1234.03-00
<b>Section 1234A</b>	<b>Gains or Losses From Certain Terminations</b> 201642035	<b>1234A.00-00</b>
<b>Section 1235</b>	<b>Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction)</b> 201701009	<b>1235.00-00</b>
<b>Section 1248</b>	<b>Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations</b> 201423006 201426008	<b>1248.00-00</b>
<b>Section 1250</b>	<b>Gain From Dispositions of Certain Depreciable Realty</b>	<b>1250.00-00</b>
	• Section 1250 Property 201243003	1250.01-00
	• Exceptions and Limitations	1250.04-00
	• <i>Gifts</i> 201318003	1250.04-01
<b>Section 1253</b>	<b>Transfers of Franchises, Trademarks, and Trade Names</b> 201322020	<b>1253.00-00</b>
<b>Section 1256</b>	<b>Section 1256 Contracts Marked to Market</b>	<b>1256.00-00</b>
	• Definitions	1256.07-00
	• <i>Qualified Board or Exchange</i> 201322033	1256.07-05
<b>Section 1258</b>	<b>Recharacterization of Gain from Certain Transactions</b> 201501012	<b>1258.00-00</b>
<b>Section 1272</b>	<b>Current Inclusion in Income of Original Issue Discount</b>	<b>1272.00-00</b>
	• OID Election 201435004	1272.05-00
<b>Section 1275</b>	<b>Other Definitions &amp; Special Rules</b>	<b>1275.00-00</b>
	• Integration 201614010	1275.08-00
<b>Section 1276</b>	<b>Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income</b>	<b>1276.00-00</b>
	• Accrued Market Discount	1276.02-00

	<ul style="list-style-type: none"> <li>• <i>Constant Interest Rate Election</i></li> </ul>	1276.02-02
	201619004	
<b>Section 1286</b>	<b>Tax Treatment of Stripped Bonds</b>	<b>1286.00-00</b>
	201229003 201701017 201502006 201502007	
<b>Section 1295</b>	<b>Qualified Electing Fund</b>	<b>1295.00-00</b>
	<ul style="list-style-type: none"> <li>• Time For Making Election</li> </ul>	1295.02-00
	201228021 201249014	
	<ul style="list-style-type: none"> <li>• <i>Retroactive Elections</i></li> </ul>	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	
<b>Section 1296</b>	<b>Passive Foreign Investment Company</b>	<b>1296.00-00</b>
	201244003 201311014 201447003	
	<ul style="list-style-type: none"> <li>• Characterization of Income</li> </ul>	1296.02-00
	<ul style="list-style-type: none"> <li>• <i>Application of Income Look-Through Rules</i></li> </ul>	1296.02-02
	201445005	
<b>Section 1297</b>	<b>Special Rules</b>	<b>1297.00-00</b>
	201322009 201515006	
<b>Section 1301</b>	<b>Averaging of Farm Income</b>	<b>1301.00-00</b>
	<ul style="list-style-type: none"> <li>• Engaged in Farm Business</li> </ul>	1301.01-00
	201435006	
<b>Section 1311</b>	<b>Correction of Error</b>	<b>1311.00-00</b>
	201208027 201313027	
	<ul style="list-style-type: none"> <li>• Inconsistent Position v. No Inconsistent Position</li> </ul>	1311.01-00
	201710029 201710029	
<b>Section 1313</b>	<b>Definitions</b>	<b>1313.00-00</b>
	<ul style="list-style-type: none"> <li>• Determination v. No Determination</li> </ul>	1313.01-00
	201247001 201247011 201622032	
<b>Section 1341</b>	<b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b>	<b>1341.00-00</b>
	201224029 201328031	

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

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

• *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  
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 201711006

**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  
 201239001 201242009 201243009 201246008 201247012 201248013 201250011  
 201251007 201252001 201301008 201301011 201306009 201308008 201310019  
 201310035 201311005 201311017 201314030 201316012 201320008 201322006  
 201322016 201322036 201324011 201328004 201328026 201328029 201330017  
 201330018 201632013 201634001 201634001 201634001 201634003 201634003  
 201634003 201634004 201634004 201634004 201634005 201634005 201634005  
 201634007 201634007 201634007 201634008 201634008 201634008 201308008  
 201330017 201330018 201334030 201334031 201338012 201340002 201343016  
 201345018 201346004 201405007 201414010 201416004 201418008 201418044  
 201418045 201420002 201425003 201425008 201426011 201429001 201431006  
 201437009 201442038 201442047 201443006 201443006 201443014 201443014  
 201444007 201447009 201503004 201507011 201516029 201516054 201519016  
 201527019 201537001 201538010 201539019 201544020 201549017 201550001  
 201603015 201604005 201604005 201604006 201604006 201608007 201610005  
 201614025 201631007 201633005 201633029 201634001 201634003 201634004  
 201634005 201634007 201634008 201636013 201636033 201648006 201650007  
 201702014 201706001 201706013 201706014 201709015 201710017 201710017  
 201710017 201710021 201710021 201710021 201710022 201710022 **201714007**

• **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  
 201634004 201634004 201634004 201634006 201634006 201634006 201634008  
 201634008 201634008 201338012 201346004 201348001 201418044 201418045  
 201425008 201443006 201443006 201443014 201443014 201451016 201451019  
 201515013 201516003 201516009 201519016 201528017 201537001 201608007  
 201611010 201634003 201634004 201634006 201636015 201638003 201702014  
 201709015 201710017 201710017 201710017 201710021 201710021 201710021  
 201710022 201710022 201710022 **201714018**

• **Shareholder Consent**

**1362.01-01**

201634003 201634003 201634003 201634004 201634004 201634004 201516009  
 201528017 201539019 201610005 201634003 201634004 201638003 **201714018**

• **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  
 201208016 201208018 201208024 201210010 201210016 201210024 201210025  
 201213003 201213009 201213020 201214008 201214011 201214017 201215001  
 201216016 201216028 201216030 201217007 201217016 201219008 201219014  
 201221007 201223008 201224004 201224026 201225001 201226001 201226016  
 201226017 201227003 201227004 201228001 201228003 201228006 201228022  
 201228027 201228028 201230015 201230016 201233001 201233002 201233004  
 201233012 201234003 201234010 201234011 201234014 201234019 201234022  
 201235004 201236004 201236009 201236018 201237009 201237016 201238006  
 201238007 201238008 201243002 201246001 201246019 201247007 201248013  
 201249006 201249009 201250011 201251010 201252013 201301002 201301008  
 201301012 201302013 201307002 201310017 201310019 201310021 201310035  
 201311015 201311017 201314030 201314031 201314034 201314036 201314040  
 201314041 201315010 201320010 201321008 201321009 201321016 201322028  
 201324001 201324007 201324012 201325001 201328001 201634008 201634008  
 201634008 201335006 201335009 201335011 201336003 201337002 201338006  
 201338008 201338012 201338015 201340002 201341003 201341010 201341016  
 201341019 201343010 201343018 201346004 201349007 201351008 201403001  
 201403001 201403003 201403003 201403010 201403010 201406006 201410018  
 201411005 201411013 201414011 201414012 201418036 201420001 201420003  
 201422020 201425008 201436004 201440018 201441011 201442010 201442038  
 201443006 201443006 201444014 201447009 201501006 201502004 201507021  
 201509026 201515021 201516027 201516053 201516054 201519007 201519009  
 201519013 201519025 201523006 201523010 201524019 201524023 201528019  
 201541007 201541007 201550002 201550022 201603001 201604006 201604006  
 201611010 201614025 201634008 201634008 201636023 201645007 201705006  
 201706014 **201714014 201714024**

• *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 201709015 201710017 201710017  
 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  
 201306005 201310008 201320008 201328006 201328007 201328008 201328009  
 201328010 201328011 201328012 201328013 201328014 201328015 201328016  
 201328017 201330010 201330010 201350005 201351013 201420002 201426010  
 201441013 201450014 201515011 201516015 201519008 201519018 201523004  
 201523005 201523008 201528028 201538010 201541003 201541003 201629001  
 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  
201208023 201209005 201211002 201211004 201211005 201211006 201211007  
201214001 201216025 201216032 201217006 201217008 201217009 201217010  
201221006 201221008 201221009 201221010 201223007 201224007 201224013  
201224014 201225003 201225005 201226013 201227003 201228009 201228010  
201228018 201228024 201228025 201232004 201232007 201232009 201232026  
201232027 201232029 201234002 201234007 201234008 201235008 201236003  
201238007 201238008 201238014 201238015 201238017 201239001 201240012  
201240014 201242009 201243009 201244002 201245001 201245002 201245014  
201246002 201246008 201247008 201247012 201248001 201250013 201252001  
201252007 201301003 201301011 201303009 201306009 201306015 201306016  
201308008 201308009 201308022 201310008 201312016 201313002 201314006  
201314012 201314014 201315003 201315012 201317004 201320006 201320008  
201322006 201322016 201323012 201323013 201323014 201324011 201325003  
201325006 201328004 201328006 201328007 201328008 201328009 201328010  
201328011 201328012 201328013 201328014 201328015 201328016 201328017  
201329004 201330010 201330012 201612002 201612011 201632010 201632013  
201634001 201634001 201634001 201634003 201634003 201634003 201634004  
201634004 201634004 201634007 201634007 201634007 201634013 201634013  
201634013 201646002 201701004 201308008 201308009 201308022 201330010  
201330012 201333002 201334030 201334031 201338016 201338024 201340001  
201341003 201341006 201341014 201341027 201343016 201345018 201345024  
201346001 201347003 201347014 201348001 201348009 201350004 201350005  
201351003 201351013 201351014 201351017 201404003 201405004 201405007  
201407004 201409001 201412003 201414007 201414010 201414013 201416004  
201418004 201418008 201418015 201418036 201418044 201418045 201420001  
201420002 201420005 201420013 201421003 201421004 201421005 201422006  
201423013 201424003 201424021 201425003 201426001 201426009 201426010  
201426011 201426021 201427007 201427017 201429008 201430011 201432001  
201432006 201434016 201434018 201436035 201436042 201437009 201438015  
201440018 201441013 201442014 201442047 201444008 201444009 201444010  
201444011 201444012 201445001 201445003 201445004 201448005 201450014  
201451001 201451016 201451017 201451019 201452014 201501007 201503004  
201505008 201505016 201505034 201506009 201508002 201511014 201511014  
201511016 201511016 201515010 201515011 201515013 201516001 201516002  
201516003 201516009 201516015 201516016 201516017 201516029 201519002  
201519005 201519008 201519010 201519016 201519018 201523004 201523005  
201523016 201524006 201524009 201525004 201525004 201525004 201525004  
201525005 201525005 201525005 201525005 201525006 201525006 201525006  
201525006 201525009 201525009 201525009 201525009 201527005 201527006  
201527007 201527008 201527009 201527019 201528017 201528020 201528025  
201528028 201528037 201530002 201530003 201530016 201531008 201532015  
201533010 201536014 201537001 201538009 201538010 201539019 201541003  
201541003 201542001 201544006 201544016 201545003 201545012 201545015  
201546001 201546003 201546004 201548015 201549001 201549002 201549003  
201549017 201549019 201550001 201550014 201601002 201603001 201603016  
201604004 201604004 201604005 201604005 201605003 201607017 201610003  
201610005 201610007 201613004 201614029 201615002 201615002 201615003  
201615003 201616001 201617001 201620007 201620007 201622015 201623002  
201624003 201628014 201629001 201631007 201633005 201633029 201634001  
201634003 201634004 201634007 201634013 201635002 201636013 201636014  
201636015 201636017 201636035 201638003 201639010 201639011 201639012  
201640001 201642021 201643002 201644003 201644004 201644006 201644007  
201645005 201648006 201650007 201650008 201651001 201651005 201652003  
201652015 201653018 201702003 201702007 201702014 201706001 201706014  
201707002 201709015 201709016 201710001 201710001 201710001 201710009  
201710009 201710009 201710013 201710013 201710013 201710017 201710017  
201710017 201710018 201710018 201710018 201710021 201710022 201710022

	201712006 201712007 201712008 <b>201714007 201714011 201714014 201714015 201714018</b>	
<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b> 201327009 201333008 201429025	<b>1366.00-00</b>
<b>Section 1367</b>	<b>Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders</b> 201237017 201421015 201440013	<b>1367.00-00</b>
<b>Section 1368</b>	<b>Distributions</b> 201207002 201216027 201328025  • Accumulated Adjustments Account 201421015 201440013 201446021	<b>1368.00-00</b>   1368.01-00
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b> 201202014 201219003 201314008 201348007	<b>1374.00-00</b>
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b> 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001  • Certain Other Cooperatives 201228014	<b>1381.00-00</b>   1381.02-00
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b> 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003  • Patronage Dividends 201228035  • Exceptions 201407003	<b>1382.00-00</b>   1382.02-00  1382.04-00
<b>Section 1385</b>	<b>Amounts Includible in Patron's Gross Income</b> 201604008 201604008	<b>1385.00-00</b>
<b>Section 1388</b>	<b>Definitions; Special Rules</b> 201234018	<b>1388.00-00</b>
<b>Section 1402</b>	<b>Definitions</b> 201402004 201402004  • Net Earnings From Self-Employment  • <i>Limited Partners</i> 201436049 201640014  • Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	<b>1402.00-00</b>   1402.01-00  1402.01-03  1402.05-00
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 201202001 201311006  • Who must Withhold  • <i>Liability of Withholding Agent</i> 201428007  • Income Subject to Withholding v. Not Subject to Withholding  • <i>Sale or Exchange of Capital Assets</i> 201343020  • Exemptions from Withholding	<b>1441.00-00</b>   1441.01-00  1441.01-02  1441.02-00  1441.02-03  1441.03-00



	• <i>Effectively Connected Income</i> 201428007	1441.03-01	
<b>Section 1461</b>	<b>Liability for Withheld Tax</b> 201503013	<b>1461.00-00</b>	
<b>Section 1501</b>	<b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b> 201213012 201306007	<b>1501.00-00</b>	
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201341018 201342004 201402001 201402001 201414009 201418033 201418043	<b>1502.00-00</b>	
	• <i>Liability for Tax</i> 201644018	1502.06-00	
	• <i>Overall Foreign Loss Recapture Rules</i> 201452002	1502.08-00	
	• <i>Intercompany Transactions</i> 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>Obligations of Members</i> 201707006	1502.13-02	
	• <i>Anti-Avoidance</i> 201640018	1502.13-03	
	• <i>Stock, Bonds, and Other Obligations of Members</i> 201208034	1502.14-00	R
	• <i>Limitation on Built-in Losses</i> 201232011	1502.15-00	
	• <i>Excess Losses</i> 201350007 201441010	1502.19-00	
	• <i>Consolidated Net Operating Loss Deduction</i> 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	
	• <i>Investment Adjustment</i> 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 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 201711008	1502.75-00
• <i>When Group Remains in Existence</i> 201228002 201314028 201350007 201424010 201505006	1502.75-10
• <i>Common Parent No Longer in Existence</i> 201250017 201326006	1502.75-11
• Taxable Year of Members of Group 201520001 201520001 201414015 201520001	1502.76-00
• <i>Income Allocation</i> 201235003 201542007	1502.76-01
• Common Parent Agent for Subsidiaries 201522005 201552025	1502.77-00
• Separate Return Years 201251003 201324004	1502.79-00
• Applicability of Other Provisions of Law 201650013	1502.80-00
• Consolidated Returns for Subsequent Years 201324004	1502.89-00
• Election to File Separate Returns	1502.90-00
• <i>Changes in Affiliated Groups</i> 201251003	1502.90-01
• Carryover and Carryback 201228005 201312019	1502.92-00
• Intercompany Transactions 201208034 201402001 201402001	1502.93-00
• Stock Transactions 201208034	1502.94-00
• Application of Section 382 with Respect to a Consolidated Group 201414009 201511012 201511012	1502.98-00
• <i>Apportionment</i> 201207003 201414009	1502.98-05
• <i>Limitation on Use of Credits and Net Capital Losses</i> 201435012	1502.98-08
• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	1502.99-00

<b>Section 1504</b>	<b>Definitions</b>	<b>1504.00-00</b>
	201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012	
	• Affiliated Group v. Not an Affiliated Group	1504.01-00
	201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004	
	• Includible Corporation v. Not an Includible Corporation	1504.02-00
	201213012 201214020 201251003 201429007 201433013	
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i>	1504.02-01
	201248002	
	• <i>Maquiladora ISP - IRC Section 1504(d) Election</i>	1504.02-02
	201248002	
<b>Section 1563</b>	<b>Definitions and Special Rules</b>	<b>1563.00-00</b>
	201405009	
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b>	<b>2001.00-00</b>
	201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013	
<b>Section 2010</b>	<b>Unified Credit Against Estate Tax</b>	<b>2010.00-00</b>
	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 201712009	
<b>Section 2032</b>	<b>Alternate Valuation</b>	<b>2032.00-00</b>
	201216013 201216037 201236002 201431017 201441001 201451025 201503003	
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b>	<b>2032A.00-00</b>
	201224019 201230023 201418011 201633001 201652017	
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b>	<b>2033.00-00</b>
	201238004 201330033 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003 201707003 201707004 201707005	
	• Interest v. No Interest at Time of Death	2033.01-00
	201323007	
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b>	<b>2035.00-00</b>
	201223012 201238004 201647001 201647001 201702005 201709020	
	• Inclusion of Certain Property in Gross Estate	2035.01-00
	201323007 201342001 201702006	
	• Coordination with Other Code Sections	2035.06-00
	201327010	



<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b>	<b>2041.00-00</b>
	201209003 201210008 201214022 201218003 201229005 201231007 201243001 201634015 201634015 201634015 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201429009 201436036 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201613007 201614006 201614007 201614008 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006	
	• Pre-1942 Powers	2041.01-00
	201707003 201707004 201707005	
	• Post-1942 Powers	2041.02-00
	201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004 201615004	
	• General Power v. Not a General Power	2041.03-00
	201207001 201208003 201208004 201634016 201634016 201634016 201634017 201634017 201634017 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201634016 201634017 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201707007 201707008	
	• Exercise of Powers	2041.05-00
	201425007	
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b>	<b>2042.00-00</b>
	201235006 201328030	
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i>	2042.07-09
	201327010	
<b>Section 2043</b>	<b>Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)</b>	<b>2043.00-00</b>
	201206005	
<b>Section 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b>	<b>2044.00-00</b>
	201528014 201536010 201603004 201615004 201615004	
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b>	<b>2053.00-00</b>
	201206005	
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b>	<b>2055.00-00</b>
	201216045 201236022 201316004 201450003 201702004	
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Reformations of Nonqualifying Interests</i>	2055.12-10
	201333006	
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction)</b>	<b>2056.00-00</b>
	201243004 201634018 201634018 201634018 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018	
	• Terminable Interests	2056.01-00
	201450002 201624015	

	<ul style="list-style-type: none"> <li>• Qualified Terminable Interest Property 201303003 201410011 201426016 201447008 201528014 201536002 201536010 201603004 201608001 201615004 201615004 201636019</li> </ul>	2056.07-00
	<ul style="list-style-type: none"> <li>• <i>Effective Election</i> 201345006 201636026 <b>201714020</b></li> </ul>	2056.07-01
	<ul style="list-style-type: none"> <li>• <i>Partial Election</i> 201447008</li> </ul>	2056.07-02
	<ul style="list-style-type: none"> <li>• <i>Qualifying Interest</i> 201410011</li> </ul>	2056.07-03
	<ul style="list-style-type: none"> <li>• Passed From Decedent v. Not Passed From Decedent 201410011 201416007</li> </ul>	2056.13-00
	<ul style="list-style-type: none"> <li>• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen 201634018 201634018 201634018 201634018</li> </ul>	2056.19-00
	<ul style="list-style-type: none"> <li>• <i>Exception For Property Transferred to Qualified Domestic Trust</i> 201634018 201634018 201634018 201634018</li> </ul>	2056.19-02
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b>	<b>2056A.00-00</b>
	201243012 201634018 201634018 201634018 201406003 201429012 201516055 201622021 201622025 201628011 201634018 201640006 201647002 201647002	
<b>Section 2203</b>	<b>Definition of Executor</b>	<b>2203.00-00</b>
	201405016	
<b>Section 2207A</b>	<b>Right of Recovery in the Case of Certain Marital Deduction Property</b>	<b>2207A.00-00</b>
	201243004 201303003 201426016 201536010	
<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b>	<b>2501.00-00</b>
	201216010 201218003 201223012 201233008 201243001 201245007 201310002 201310003 201310004 201310005 201310006 201320009 201322025 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201412015 201417001 201417002 201418007 201419001 201422005 201426014 201430003 201430004 201430005 201430006 201430007 201432029 201435007 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201438010 201438011 201438012 201438013 201438016 201440008 201440009 201440010 201440011 201440012 201442042 201442043 201442044 201442045 201442046 201443004 201443004 2014451005 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201515002 201515003 201515004 201515005 201516008 201516020 201516022 201516023 201519012 201525001 201525001 201525001 201525001 201528024 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201543006 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201604001 201604001 201613007 201614006 201614007 201614008 201628008 201628010 201636027 201636028 201636029 201636030 201636031 201636032 201647001 201647001 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201702006 201709020	

	<ul style="list-style-type: none"> <li>• Gift v. Not a Gift</li> </ul>	2501.01-00
	201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201342001 201345004 201345026 201345027 201345028 201407008 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201521002 201521002 201521002 201521002 201521002 201521003 201521003 201521003 201521003 201521003 201521004 201521004 201521004 201521004 201521004 201527032 201544005 201642027 201642028 201642029 201642030 201707003 201707004 201707005	
	<ul style="list-style-type: none"> <li>• Transfers of Intangible Property By Non-Resident Not Citizens</li> </ul>	2501.03-00
	201250001	
<b>Section 2503</b>	<b>Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)</b>	<b>2503.00-00</b>
	<ul style="list-style-type: none"> <li>• Present v. Future Interests</li> </ul>	2503.03-00
	201208026	
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b>	<b>2511.00-00</b>
	201206005 201243004 201244014 201334001 201422005 201440007 201507008 201525002 201525002 201525002 201525002 201525003 201525003 201525003 201525003 201528014 201536010	
	<ul style="list-style-type: none"> <li>• Gifts Indirectly Made</li> </ul>	2511.04-00
	201208026 201442053	
	<ul style="list-style-type: none"> <li>• Gift of Remainder</li> </ul>	2511.11-00
	201407009 201440007	
	<ul style="list-style-type: none"> <li>• Renunciation of Testate or Intestate Share</li> </ul>	2511.18-00
	201228017 201334001 201403005 201403005 201540006	
<b>Section 2512</b>	<b>Valuation of Gifts</b>	<b>2512.00-00</b>
	201206005 201330033 201330033	
<b>Section 2513</b>	<b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b>	<b>2513.00-00</b>
	201240003 201240004 201523003 201644002	
<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b>	<b>2514.00-00</b>
	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"> <li>• Power Created on or Before October 21, 1942</li> </ul>	2514.01-00
	201707003 201707004 201707005	
	<ul style="list-style-type: none"> <li>• Power Created After October 21, 1942</li> </ul>	2514.02-00
	201435007 201615004 201615004	
	<ul style="list-style-type: none"> <li>• Definition of General Power of Appointment</li> </ul>	2514.03-00
	201634016 201634016 201634016 201634017 201634017 201634017 201634016 201634017	

<b>Section 2516</b>	<b>Certain Property Settlements (Exempt v. Not Exempt &gt;From Gift Tax)</b> 201206005	<b>2516.00-00</b>
<b>Section 2518</b>	<b>Disclaimers</b> 201208005 201245004 201516056	<b>2518.00-00</b>
	• Requirements for a Qualified Disclaimer 201516056	2518.01-00
	• <i>Time Limit</i> 201707003 201707004 201707005	2518.01-01
	• <i>Acceptance of Benefits</i> 201516056	2518.01-02
	• <i>Joint Property</i> 201516056	2518.01-03
	• <i>Passage Without Direction by Disclaimant</i> 201516056	2518.01-04
	• Disclaimer of Less than an Entire Interest	2518.02-00
	• <i>Severable Property</i> 201516056	2518.02-02
	• Disclaimer by Surviving Spouse 201516056	2518.04-00
<b>Section 2519</b>	<b>Disposition of Certain Life Estates</b> 201243004 201303003 201419001 201426016 201528014 201536010 201615004 201615004	<b>2519.00-00</b>
<b>Section 2522</b>	<b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b> 201321012 201323007	<b>2522.00-00</b>
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i> 201249002	2522.02-03
<b>Section 2523</b>	<b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b>	<b>2523.00-00</b>
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 201233011	2523.06-01



<b>Section 2601</b>	<b>Tax On Generation Skipping Transfers</b>	<b>2601.00-00</b>
	201204001 201204002 201204003 201204004 201204005 201208005 201209003 201216010 201218001 201218002 201218003 201223012 201233008 201234016 201243001 201245007 201246004 201314017 201320009 201634016 201634016 201634016 201634017 201634017 201634017 201341005 201345005 201406008 201418001 201434019 201434020 201438016 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201448018 201451005 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516008 201516019 201516020 201516022 201516023 201516036 201521002 201521002 201521002 201521002 201521002 201521003 201521003 201521003 201521003 201521003 201521004 201521004 201521004 201521004 201521004 201525001 201525001 201525001 201525001 201527011 201528029 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201532008 201532009 201532010 201532011 201532012 201532013 201543006 201604001 201604001 201606002 201628008 201633022 201633023 201634016 201634017 201647001 201647001 201706002 201711002 201712003 201712004 201712005	
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i>	2601.03-01
	201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201320009 201345004 201345026 201345027 201345028 201407008 201417001 201417002 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201528024 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201706002 201707007 201707008	
	• <i>Additions to Irrevocable Trusts</i>	2601.03-05
	201342001	
	• <i>Terminations of Interest in and Distributions From Trusts</i>	2601.03-06
	201518002 201518003 201518004 201518005 201519012 201626016	
	• <i>Constructive Additions</i>	2601.03-08
	201250001 201418005 201425007	
	• <i>Transitional Rules</i>	2601.04-00
	201216010 201314017 201320009 201345005 201406008 201422011 201550013 201614015 201706002 201711002	
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	2601.04-01
	201322010 201322011 201322012 201322013 201322014 201322015 201345005 201416001 201516028 201516036 201527032 201707003 201707004 201707005	
	• <i>Amendments to Wills or Revocable Trusts</i>	2601.04-03
	201316004	
	• <i>Cases of Mental Incompetency</i>	2601.04-05
	201314017 201316004 201406008 201550013 201614015	
<b>Section 2602</b>	<b>Amount of Tax</b>	<b>2602.00-00</b>
	201516036	
<b>Section 2612</b>	<b>Taxable Termination; Taxable Distribution; Direct Skip</b>	<b>2612.00-00</b>
	201422005	
<b>Section 2613</b>	<b>Skip Person and Non-Skip Person</b>	<b>2613.00-00</b>
	201352001 201352002 201352003	



	• <i>Special Election for QTIP</i>	2652.01-02
	201217011 201232019 201242002 201246020 201316011 201320005 201322031 201447008 201447014 201532017 201608001 201615004 201615004 201622013 201624015 201642004	
<b>Section 2653</b>	<b>Taxation of Multiple Skips</b>	<b>2653.00-00</b>
	201352001 201352002 201352003	
<b>Section 2654</b>	<b>Special Rules</b>	<b>2654.00-00</b>
	201243004 201246020 201322031 201447008 201447014 201624015	
	• Separate Shares	2654.03-00
	201516036	
<b>Section 2663</b>	<b>Regulations</b>	<b>2663.00-00</b>
	201311004	
<b>Section 2701</b>	<b>Special Valuation Rules for Transfers of Interests in Corporations or Partnerships</b>	<b>2701.00-00</b>
	• Valuation Rules	2701.01-00
	• <i>Subtraction Method of Valuation</i>	2701.01-01
	201442053	
	• Other Definitions and Rules	2701.11-00
	• <i>Certain Changes Treated as Transfers</i>	2701.11-05
	201442053	
<b>Section 2702</b>	<b>Special Valuation Rules for Transfers in Trust</b>	<b>2702.00-00</b>
	201243004 201303003 201426016 201434007 201434008 201434009 201435007 201435008 201435009 201435010 201525002 201525002 201525002 201525002 201525003 201525003 201525003 201525003 201528014 201536010	
	• Valuation of Retained Interests	2702.01-00
	• <i>Not a Qualified Interest</i>	2702.01-01
	201652002	
	• Definition of Qualified Interests	2702.03-00
	201652002	
<b>Section 2703</b>	<b>Certain Rights and Restrictions Disregarded</b>	<b>2703.00-00</b>
	201536009	
	• General Rule	2703.01-00
	• <i>Right to Sell or Use Restrictions</i>	2703.01-02
	201313001	
<b>Section 3101</b>	<b>Rate and Measure of Employee Tax</b>	<b>3101.00-00</b>
	201202028 201311002	
<b>Section 3111</b>	<b>Liability and Payment of Employer Tax</b>	<b>3111.00-00</b>
	201418053	
<b>Section 3121</b>	<b>Definitions</b>	<b>3121.00-00</b>
	201214023 201251016 201302031 201634023 201634023 201634023 201411020 201527040 201528004 201634023 201706010 201710027 201710027 201710027	
	• Wages	3121.01-00
	201201003 201216038 201311022 201414019 201551006 201605015 201611007 201635004	
	• <i>Non-Business Wages</i>	3121.01-09
	201201003	
	• <i>Supplemental Unemployment Benefit Plans</i>	3121.01-11
	201201003 201634023 201634023 201634023 201634023 201639015	

	• Employment	3121.02-00
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i>	3121.02-05
	201308010 201308010 201519027 201635004	
	• <i>Mandatory Coverage of State, etc., Employees</i>	3121.02-07
	201308010 201308010	
	• <i>Services of Ministers or Members of an Order</i>	3121.02-08
	201340015	
	• Employees	3121.04-00
	• <i>Common Law Tests</i>	3121.04-01
	201214026	
	• Treatment of Certain Deferred Compensation and Salary Reduction Arrangements	3121.16-00
	• <i>Nonqualified Deferred Compensation Plans</i>	3121.16-02
	201310034 201414018	
<b>Section 3301</b>	<b>Rate of Tax</b>	<b>3301.00-00</b>
	201527040	
<b>Section 3306</b>	<b>Definitions</b>	<b>3306.00-00</b>
	201528004	
	• Employment	3306.03-00
	201605015 201635004	
<b>Section 3401</b>	<b>Definitions</b>	<b>3401.00-00</b>
	201347020 201415011 201528004 201550036	
	• Wages Subject to Withholding	3401.01-00
	201205008 201319015 201414019 201522004 201532036 201605015 201643009	
<b>Section 3402</b>	<b>Income Tax Collected at Source</b>	<b>3402.00-00</b>
	201340015 201551006	
	• Withholding on Payments of Indian Casino Profits	3402.20-00
	201710023 201710030	
<b>Section 3406</b>	<b>Backup Withholding</b>	<b>3406.00-00</b>
	201246028 201248022 201447025 201539025	
	• Requirement to Deduct and Withhold	3406.01-00
	201246028 201248022	
	• <i>Notification of Incorrect TIN</i>	3406.01-01
	201246028 201248022	
	• Withholding Applied to New Accounts and Instruments	3406.04-00
	• <i>Broker Notifies Payor</i>	3406.04-03
	201308024 201308024	
<b>Section 3504</b>	<b>Acts to be Performed by Agents</b>	<b>3504.00-00</b>
	201438021	
<b>Section 3508</b>	<b>Treatment of Real Estate Agents and Direct Sellers</b>	<b>3508.00-00</b>
	• Definitions	3508.01-00
	• <i>Direct Seller</i>	3508.01-02
	201652020	

<b>Section 4051</b>	<b>Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)</b> 201245018 201306019 201403014 201403014 201414016 201447001 201519028 201532032	<b>4051.00-00</b>
<b>Section 4052</b>	<b>Definition and Special Rules</b> 201306019 201403014 201403014	<b>4052.00-00</b>
<b>Section 4053</b>	<b>Exemptions</b> 201414016 201519028	<b>4053.00-00</b>
<b>Section 4101</b>	<b>Registration and Bond for Petroleum Products</b> 201322040	<b>4101.00-00</b>
<b>Section 4161</b>	<b>Sporting Goods Taxes</b>  • Bows and Arrows  • <i>Parts and Accessories</i> 201348010	<b>4161.00-00</b>  4161.02-00  4161.02-01
<b>Section 4216</b>	<b>Definition of Price</b>  • Computation of Tax on Leases and Installment Sales 201443016 201443016	<b>4216.00-00</b>  4216.06-00
<b>Section 4217</b>	<b>Leases</b> 201443016 201443016  • Lease Considered as a Sale 201443016 201443016  • Limitation on Tax 201443016 201443016	<b>4217.00-00</b>   4217.01-00  4217.02-00
<b>Section 4251</b>	<b>Communications Tax (Taxable v. Not Taxable)</b> 201312044 201412014	<b>4251.00-00</b>
<b>Section 4261</b>	<b>Transportation of Persons by Air (Taxable v. Nontaxable)</b> 201210026 201233015 201245019 201252016 201606028 201638002  • Amounts Paid 201226015 201606028  • Exemption for Certain Helicopter Uses 201351005	<b>4261.00-00</b>   4261.01-00  4261.05-00
<b>Section 4281</b>	<b>Small Aircraft on Nonestablished Lines (Taxable v. Nontaxable)</b> 201233015	<b>4281.00-00</b>
<b>Section 4401</b>	<b>Wagering Tax (Taxable v. Not Taxable)</b> 201242011 201251012	<b>4401.00-00</b>
<b>Section 4411</b>	<b>Occupational Tax (Taxable v. Not Taxable)</b> 201242011	<b>4411.00-00</b>
<b>Section 4611</b>	<b>Imposition and Rate of Tax on Petroleum</b> 201211010	<b>4611.00-00</b>
<b>Section 4940</b>	<b>Excise Tax on Net Investment Income (Applicable v. Not Applicable)</b> 201230026 201321024 201417020 201417021 201435016 201652004  • Computation of Net Investment Income 201418060  • <i>Gross Investment Income--Items Included</i> 201441018 201448026 201603033 201603034 201609001  • Exempt Operating Foundations 201306023	<b>4940.00-00</b>   4940.02-00  4940.02-01  4940.03-00

<b>Section 4941</b>	<b>Excise Taxes on Acts of Self-Dealing</b>	<b>4941.00-00</b>
	201216045 201221031 201230026 201231014 201231015 201243015 201301015 201316021 201317018 201321027 201321034 201325018 201325019 201325020 201325021 201345033 201345034 201347024 201407021 201407023 201417021 201417022 201421023 201421024 201423032 201423033 201426006 201427019 201432025 201433021 201433022 201433023 201433024 201435016 201435017 201441018 201441020 201446024 201510050 201603034 201642001 201652004	
	• Definition of Self-Dealing	4941.04-00
	201206019 201221031 201301015 201311034 201321024 201346011 201418060 201432025 201436051 201445017 201447043 201448023 201448024 201448025 201448026 201448027 201448028 201448031 201513005 201514016 201603033 201606030 201609001 201624001 201624013 201630009 201630009 201642001 201703003 201703004 201710005 201710005 201710005 <b>201714002 201714003</b>	
<b>Section 4942</b>	<b>Taxes on Failure to Distribute Income</b>	<b>4942.00-00</b>
	201216045 201230026 201243015 201315031 201335020 201336019 201415010 201417020 201417021 201417022 201652004	
	• Initial 15% Tax on Undistributed Income	4942.01-00
	• <i>Non-Application to Operating Foundations</i>	4942.01-01
	201710005 201710005 201710005	
	• Definitions of Principal Terms	4942.03-00
	201243015 201335019	
	• <i>Distributable Amount</i>	4942.03-02
	201231016 201418060 201625003	
	• <i>Minimum Investment Return</i>	4942.03-03
	201323029 201415010 201419017	
	• <i>Qualifying Distribution</i>	4942.03-05
	201335020 201436051 201437014 201437015 201442061 201448026 201513005 201514016 201527043 201603033 201606030 201609001 201625003	
	• <i>Contributions to "Pass-Through" Organizations</i>	4942.03-06
	201231016	
	• <i>Set-Asides</i>	4942.03-07
	201210040 201233019 201237023 201302044 201307010 201307011 201307012 201449003 201452021 201501016 201503022 201503023 201522007 201529014 201533015 201533016 201534018 201606033 201627005 201628022 201641031 201710005 201710005 201710005	
	• Other Definitions	4942.04-00
	201335019 201603034	
	• Operating Foundations	4942.05-00
	• <i>Functionally Related Business</i>	4942.05-02
	201701002	
<b>Section 4943</b>	<b>Excise Taxes on Excess Business Holdings</b>	<b>4943.00-00</b>
	201216045 201228039 201232038 201236032 201303021 201329026 201329027 201701002 201335014 201407021 201407023 201414031 201422027 201430017 201433021 201433022 201433023 201433024 201441021 201441022 201510055 201510056 201636021 201645011	
	• Initial 5% Tax on Excess Holdings	4943.01-00
	201229011 201333020	
	• Definition of Excess Business Holdings	4943.03-00
	201323029 201420023 201447043 201603032 201703003	

	<ul style="list-style-type: none"> <li>• <i>Permitted Holdings</i> 201630009 201630009</li> </ul>	4943.03-01
	<ul style="list-style-type: none"> <li>• <i>Receipts Under Other Wills and Trusts</i> 201441018</li> </ul>	4943.03-04
	<ul style="list-style-type: none"> <li>• Other Definitions and Rules 201311035 201328034</li> </ul>	4943.04-00
	<ul style="list-style-type: none"> <li>• <i>Business Enterprise</i> 201422027 201430017 201435017 201703003 201710005 201710005 201710005</li> </ul>	4943.04-03
<b>Section 4944</b>	<b>Excise Tax on "Jeopardizing" Investments</b> 201216045 201230026 201231014 201231015 201415010 201417020 201417021 201427019 201430017 201652004	<b>4944.00-00</b>
	<ul style="list-style-type: none"> <li>• Initial 5% Tax on Investments 201329028 201333020</li> </ul>	4944.01-00
	<ul style="list-style-type: none"> <li>• Exception for Program-Related Investments 201442061</li> </ul>	4944.03-00
	<ul style="list-style-type: none"> <li>• Definitions 201335019 201418060 201447043 201513005 201514016 201609001 201630009 201630009</li> </ul>	4944.05-00
<b>Section 4945</b>	<b>Excise Taxes on Taxable Expenditures</b> 201216045 201230026 201231014 201231015 201243015 201305014 201345033 201345034 201351027 201404015 201417020 201417021 201417022 201419017 201427019 201435016 201445018 201511027 201645018 201652004	<b>4945.00-00</b>
	<ul style="list-style-type: none"> <li>• Definition of Taxable Expenditure 201418060 201436051 201448026 201603033 201606030 201609001 201710005 201710005 201710005</li> </ul>	4945.04-00
	<ul style="list-style-type: none"> <li>• <i>Influencing The Outcome of Elections</i> 201307013 201531023</li> </ul>	4945.04-03

• *Grants to Individuals*

4945.04-04

201202030 201202031 201202032 201202033 201202034 201202035 201202036  
 201202037 201203026 201203027 201203028 201203029 201204014 201204015  
 201205016 201205017 201205018 201205019 201207010 201207011 201207012  
 201208037 201210038 201210039 201211027 201211028 201211029 201214032  
 201214033 201216041 201216042 201216043 201216044 201217023 201217024  
 201217027 201219033 201219034 201223022 201224038 201224039 201226030  
 201226031 201226032 201226033 201227005 201228038 201232037 201233020  
 201235025 201236031 201239014 201240024 201241013 201242013 201245028  
 201249017 201250026 201251020 201251021 201252019 201302042 201304009  
 201304010 201306024 201306025 201308031 201310042 201310044 201315032  
 201315033 201316022 201316023 201317019 201318008 201319032 201319033  
 201321029 201321030 201321031 201322047 201322048 201324019 201330044  
 201330045 201612015 201618012 201618012 201618018 201618018 201632024  
 201632025 201634027 201634027 201634027 201634028 201634028 201634028  
 201646008 201701024 201701025 201713011 201308031 201330044 201330045  
 201335021 201335022 201340018 201340019 201343027 201345035 201348016  
 201404014 201409011 201410036 201411043 201411044 201414030 201415012  
 201418062 201420022 201421026 201421027 201422026 201423034 201424026  
 201425017 201425018 201426027 201426030 201427020 201427021 201427022  
 201428010 201429030 201430015 201430016 201431033 201432023 201432024  
 201433025 201433026 201436052 201436053 201437016 201437017 201437018  
 201437019 201437020 201438031 201441023 201441024 201441025 201441026  
 201441027 201442059 201442060 201442062 201442063 201443022 201443023  
 201443023 201443024 201443024 201443025 201443025 201443026 201443026  
 201443027 201443027 201443028 201443028 201443029 201444041 201444042  
 201445019 201445020 201445021 201445022 201445023 201445024 201445025  
 201445026 201446023 201446027 201447044 201447045 201447046 201447047  
 201447048 201448029 201448030 201449004 201449006 201449007 201450024  
 201450025 201450026 201450027 201450030 201450031 201450032 201450033  
 201451047 201451048 201451049 201451050 201451051 201451052 201451053  
 201451054 201451055 201451056 201451057 201451058 201451059 201451060  
 201451061 201501017 201501018 201501019 201501020 201501021 201501022  
 201501023 201501024 201502018 201502019 201504018 201504019 201505044  
 201506012 201507027 201507028 201507029 201507030 201507031 201507032  
 201507033 201507034 201507035 201507036 201507037 201507038 201508012  
 201508013 201508014 201508015 201508016 201508017 201508018 201508019  
 201508020 201509042 201509043 201509044 201509045 201509046 201509047  
 201509048 201509049 201509050 201509051 201509052 201509053 201509054  
 201509055 201509056 201509057 201509058 201509059 201509060 201509061  
 201509062 201509063 201509064 201509065 201510048 201510049 201510051  
 201510052 201510053 201510054 201510057 201511027 201511028 201511028  
 201511029 201511029 201511030 201511030 201511031 201511031 201511032  
 201511032 201511033 201514017 201514018 201515038 201515039 201515040  
 201515041 201516067 201516068 201516070 201516071 201516072 201516073  
 201516074 201516075 201516076 201516077 201516078 201516079 201517020  
 201517021 201517022 201517023 201517024 201517025 201518019 201519036  
 201519037 201519038 201519039 201521018 201521018 201521018 201521018  
 201521018 201521019 201521019 201521019 201521019 201521019 201521020  
 201521020 201521020 201521020 201521020 201521021 201521021 201521021  
 201521021 201521021 201522008 201522009 201524025 201525015 201525015  
 201525015 201525015 201525016 201525016 201525016 201525016 201525017  
 201525017 201525017 201525017 201525018 201525018 201525018 201525018  
 201526017 201527046 201527047 201527048 201527049 201528039 201528040  
 201528041 201529015 201530023 201533017 201533018 201533019 201533020  
 201533021 201534017 201534019 201535020 201535021 201535022 201535023  
 201535024 201536026 201537028 201539034 201539035 201540018 201541011  
 201541011 201543020 201545032 201548022 201548023 201549030 201550045  
 201550046 201550047 201550048 201551011 201604020 201604020 201604021  
 201604021 201606031 201608017 201608018 201608019 201608020 201609009



	201610022 201613017 201614039 201615020 201615020 201617013 201619011 201619012 201619013 201619014 201620017 201620017 201620018 201620018 201621018 201621019 201622034 201623014 201623015 201623016 201623017 201623018 201625020 201626026 201626027 201626028 201627003 201627004 201628023 201629010 201629011 201629012 201635009 201635010 201636047 201636048 201638024 201638025 201638026 201638027 201639017 201641028 201641029 201641030 201642038 201647011 201647011 201647012 201647012 201647013 201647013 201648017 201649018 201649019 201650021 201651017 201652024 201652025 201652026 201652027 201702038 201702045 201702046 201702047 201703015 201707012 201707013 201708002 201710033 201710036 201710037 201710037 201710037 201710038 201710038 201710039 201710039 201711012 201711013 201711015 <b>201714032 201714033 201714034 201714035</b>	
	• <i>Grants to Organizations</i>	4945.04-05
	201243015 201335019 201513005 201514016	
	• <i>Expenditure Responsibility</i>	4945.04-06
	201513005 201514016	
	• Other Definitions	4945.05-00
	<b>201714002</b>	
<b>Section 4946</b>	<b>Definitions and Special Rules</b>	<b>4946.00-00</b>
	201303021 201435016	
	• Disqualified Person	4946.01-00
	201301015 201432025 201642001	
	• Foundation Manager	4946.02-00
	201642001	
	• Members of Family	4946.04-00
	201432025	
<b>Section 4947</b>	<b>Treatment of Certain Nonexempt Trusts as Charitable Foundations</b>	<b>4947.00-00</b>
	201332011 201332012	
	• Split-Interest Trusts	4947.02-00
	201713002 201713003 <b>201714002 201714003</b>	
<b>Section 4958</b>	<b>Excess Benefit Transaction</b>	<b>4958.00-00</b>
	201336020	
<b>Section 4962</b>	<b>Abatement of Private Foundation First Tier Taxes In Certain Cases</b>	<b>4962.00-00</b>
	201423035 201547007 201643021	
<b>Section 4971</b>	<b>Taxes on Failure to Meet Minimum Funding Standards</b>	<b>4971.00-00</b>
	• Initial Tax	4971.01-00
	201419024	
	• Additional Tax	4971.02-00
	201228048 201415016 201550015	
<b>Section 4972</b>	<b>Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)</b>	<b>4972.00-00</b>
	• Excess Contributions	4972.02-00
	201440027	
<b>Section 4973</b>	<b>Tax on Excess Contributions to Individual Retirement Accounts, Certain 403(b) Contracts and Certain Individual Retirement Annuities</b>	<b>4973.00-00</b>
	201432029	
	• Excess Contributions	4973.02-00
	201430021	

<b>Section 4974</b>	<b>Excise Tax on Certain Accumulations in Qualified Retirement Plans</b> 201432029	<b>4974.00-00</b>
	• Waiver of Tax in Certain Cases 201437025 201437034	4974.01-00
<b>Section 4975</b>	<b>Tax on Prohibited Transactions</b> 201212013 201419025	<b>4975.00-00</b>
	• Statutory Exemptions	4975.04-00
	• <i>ESOP Loans</i> 201419018 201425019	4975.04-02
	• Definitions	4975.05-00
	• <i>Amount Involved</i> 201425019	4975.05-05
	• <i>Correction</i> 201425019	4975.05-07
	• Calculation of Tax	4975.06-00
	• <i>Continuing Transaction (Loan/Lease)</i> 201312035	4975.06-01
	• Statute of Limitations 201312035	4975.08-00
<b>Section 4976</b>	<b>Taxes with Respect to Funded Welfare Benefit Plans</b> 201424004 201442064 201442065 201451044 201625019 201702029	<b>4976.00-00</b>
	• Disqualified Benefits 201232022 201424004 201442064 201442065 201528038 201530022 201545026 201625019 201702029	4976.01-00
<b>Section 4978</b>	<b>Tax on Certain Dispositions by Employee Stock Ownership Plans And Certain Cooperatives</b>	<b>4978.00-00</b>
	• Tax on Disposition of Certain Securities 201625005	4978.01-00
<b>Section 4980</b>	<b>Tax on Reversion of Qualified Plan Assets to Employer</b> 201424032 201430025 201532035 201625005	<b>4980.00-00</b>
	• Exceptions 201538022 201626003 201626005	4980.02-00
<b>Section 4980A</b>	<b>Tax on Excess Distributions from Qualified Retirement Plans</b> 201221059	<b>4980A.00-00</b>
<b>Section 4980B</b>	<b>Failure to Satisfy Continuation Coverage Requirements of Group Health Plans (See Also 162.33-00 et. seq.)</b> 201212011	<b>4980B.00-00</b>
<b>Section 4982</b>	<b>Excise Tax on Undistributed Income of Regulated Investment Companies</b> 201305004 201709017 201709018	<b>4982.00-00</b>
	• Definitions and Special Rules 201305004 201709017 201709018	4982.05-00
	• <i>Capital Gain Net Income</i> 201305004	4982.05-01
	• Election to Use Taxable Year 201202006 201412008 201709017 201709018	4982.06-00
<b>Section 5000</b>	<b>Certain Group Health Plans</b> 201447035	<b>5000.00-00</b>

<b>Section 6001</b>	<b>Notice or Regulations Requiring Records, Statements, and Special Returns (Sufficient v. Insufficient Records) (See 7602.00-00)</b>	<b>6001.00-00</b>
	• Automatic Data Processing Systems 201210028	6001.03-00
<b>Section 6011</b>	<b>General Requirement of Return, Statement, or List</b> 201603031	<b>6011.00-00</b>
	• Employer Requirements 201438021	6011.04-00
	• <i>Taxpayer Identification Number</i> 201650020	6011.04-02
	• Form of Return	6011.06-00
	• <i>Magnetic Media</i> 201407013 201625015	6011.06-01
<b>Section 6012</b>	<b>Persons Required to Make Returns of Income (Required v. Not Required)</b> 201432022	<b>6012.00-00</b>
	• Individuals 201211015	6012.01-00
	• Fiduciaries	6012.05-00
	• <i>Estates or Trusts</i> 201550026	6012.05-01
<b>Section 6013</b>	<b>Joint Returns of Income Tax by Husband and Wife</b> 201325013 201411017	<b>6013.00-00</b>
	• Signatures on Return	6013.01-00
	• <i>Agent or Guardian</i> 201211015	6013.01-01
	• Marital Status	6013.03-00
	• <i>Nonresident Alien</i> 201329016	6013.03-04
<b>Section 6020</b>	<b>Returns Prepared for or Executed by Secretary</b> 201238028	<b>6020.00-00</b>
<b>Section 6033</b>	<b>Returns by Exempt Organizations (Section 501 Organizations)</b> 201217025	<b>6033.00-00</b>
	• Exempt v. Non Exempt From Filing 201204016 201217025 201551001	6033.01-00
<b>Section 6034A</b>	<b>Information to Beneficiaries of Estates and Trusts</b> 201207006	<b>6034A.00-00</b>
<b>Section 6039F</b>	<b>Notice of Large Gifts Received from Foreign Persons</b> 201402010 201402010	<b>6039F.00-00</b>
<b>Section 6041</b>	<b>Information at Source</b> 201201001 201219013 201221002 201252005 201307005 201310043 201311006 201348006 201349013 201426002 201431002 201444001 201447025 201527018 201539025 201622011	<b>6041.00-00</b>
	• Fixed or Determinable Gains, Profits, or Income 201607004	6041.03-00
	• Payments Specifically Included 201533012	6041.05-00

	• Exceptions 201327002 201349013	6041.06-00
	• Payments By United States Or A State 201623003 201624012	6041.08-00
	• Bingo, Keno, and Slot Machine Winnings 201246028 201248022 201433015	6041.10-00
<b>Section 6041A</b>	<b>Returns Regarding Payments of Remuneration for Services and Direct Sales</b>	<b>6041A.00-00</b>
	• Payments by Governmental Units 201624012	6041A.04-00
	• Exceptions 201349013	6041A.05-00
<b>Section 6045</b>	<b>Returns of Brokers</b>	<b>6045.00-00</b>
	• Real Estate Transactions 201313028	6045.03-00
	• <i>Persons Required to Report</i> 201514001	6045.03-06
	• Barter Exchanges 201514001	6045.05-00
	• Payments to Attorneys	6045.07-00
	• <i>Payments to Attorneys for Third Parties</i> 201533012	6045.07-01
<b>Section 6048</b>	<b>Returns as to Certain Foreign Trusts</b> 201208028 201402006 201402006	<b>6048.00-00</b>
<b>Section 6049</b>	<b>Returns Regarding Payments of Interest</b> 201221018 201310043 201426002	<b>6049.00-00</b>
<b>Section 6050I</b>	<b>Returns Relating to Cash Received in Trade or Business</b> 201540013	<b>6050I.00-00</b>
	• Compliance 201540013	6050I.01-00
<b>Section 6050J</b>	<b>Returns Relating to Foreclosures and Abandonments of Security</b> 201533012	<b>6050J.00-00</b>
<b>Section 6050P</b>	<b>Returns Relating to Cancellation of Indebtedness by Certain Financial Entities</b> 201217001 201240001 201301013 201532022 201540009 201543004 201642011	<b>6050P.00-00</b>
<b>Section 6051</b>	<b>Receipts for Employees</b> 201312030 201605015 201623003 201624012	<b>6051.00-00</b>
<b>Section 6061</b>	<b>Signing of Returns and Other Documents</b> 201210031 201214027 201302035 201316018 201625016	<b>6061.00-00</b>
	• Electronic Signature 201650019	6061.07-00
<b>Section 6062</b>	<b>Signing of Corporation Returns</b> 201411024 201536025	<b>6062.00-00</b>
<b>Section 6063</b>	<b>Signing of Partnership Returns</b> 201425011	<b>6063.00-00</b>
<b>Section 6081</b>	<b>Extension of Time for Filing Returns</b> 201202005 201409005	<b>6081.00-00</b>

<b>Section 6103</b>	<b>Confidentiality and Disclosure of Returns and Return Information</b> 201237018 201239009 201310041 201312046 201411023 201545023 201608015 201650016	<b>6103.00-00</b>
	• General Rule 201218013 201443017 201443018 201545023	6103.01-00
	• Definitions 201319013 201515028 201608013	6103.02-00
	• Disclosure Pursuant to Taxpayer's Consent 201214024 201235012 201312037 201502011 201515027 201545023	6103.03-00
	• Disclosure to Persons Having Material Interest 201302033	6103.05-00
	• Disclosure to Departments of Treasury or Justice Employees for Tax Admin- istration Purposes 201216036 201550038 201550039	6103.08-00
	• Disclosure for Tax Administration Purpose 201250020	6103.11-00
	• Disclosure for Certain Tax Administration Services 201219020	6103.14-00
<b>Section 6109</b>	<b>Identifying Numbers</b> 201610018	<b>6109.00-00</b>
	• Employer ID Numbers 201520011 201520011 201520011 201650020	6109.03-00
	• Requirement to Obtain 201409008	6109.04-00
<b>Section 6110</b>	<b>Public Inspection of Written Determinations</b> 201321020	<b>6110.00-00</b>
	• Limitation on Inspection 201443018 201443019	6110.02-00
<b>Section 6166</b>	<b>Extension of Time to Pay Estate Tax</b> 201226027 201304006 201343004 201403012 201403012	<b>6166.00-00</b>
	• Election - Time and Manner 201302037	6166.01-00
	• Acceleration of Payments 201403012 201403012	6166.02-00
	• Extension of Time For Payment of Estate Where Estate Consists Largely of Interest in Closely Held Business 201403012 201403012	6166.50-00
	• Acceleration of Estate Tax Payable in Installments 201403012 201403012	6166.52-00
<b>Section 6201</b>	<b>Assessment Authority</b> 201221014 201246036 201320019 201341034 201347021 201438025 201510043 201526008	<b>6201.00-00</b>
	• Administrative Procedures 201211018 201211022	6201.01-00
	• Authority of Officers of Internal Revenue Service 201637001	6201.02-00
<b>Section 6203</b>	<b>Method of Assessment</b> 201310033	<b>6203.00-00</b>

<b>Section 6204</b>	<b>Supplemental Assessments</b> 201442055	<b>6204.00-00</b>
<b>Section 6211</b>	<b>Definition of a Deficiency</b> 201221021 201312039	<b>6211.00-00</b>
<b>Section 6212</b>	<b>Notice of Deficiency</b> <ul style="list-style-type: none"> <li>• Name and Address 6212.02-00</li> <li>• <i>Last Known Address</i> 201315025 6212.02-04</li> <li>• Necessity for Notice of Deficiency 201545016 6212.03-00</li> <li>• Recission of Notices of Deficiency 201246033 6212.06-00</li> <li>• Further Deficiency Notice Restricted 201223016 6212.07-00</li> </ul>	
<b>Section 6213</b>	<b>Restrictions Applicable to Deficiencies; Petition to Tax Court</b> <ul style="list-style-type: none"> <li>• Petition to Tax Court 201549028 6213.01-00</li> <li>• Jurisdiction of Tax Court 6213.02-00</li> <li>• <i>Decedent and Estate</i> 201334040 6213.02-02</li> <li>• Proper v. Improper Person Filing Appeal 6213.03-00</li> <li>• <i>Fiduciaries</i> 201334040 6213.03-05</li> <li>• Exceptions to Restrictions 6213.07-00</li> <li>• <i>Amount Paid</i> 201236026 6213.07-03</li> <li>• Waiver of Restrictions 201312047 201334040 6213.08-00</li> <li>• Coordination with Bankruptcy Code 201549028 201602011 6213.09-00</li> </ul>	
<b>Section 6221</b>	<b>Tax Treatment Determined At Partnership Level</b> 201202023 201207008 201303010 201307007 201319027 201423021 201424022 201509036 201608014	<b>6221.00-00</b>
<b>Section 6222</b>	<b>Partner's Return Must Be Consistent with Partnership Return or Secretary Notified of Inconsistency</b> 201447031 201711010 <ul style="list-style-type: none"> <li>• Notification 201526009 6222.01-00</li> <li>• Effect of Failure to Notify 201520007 201520007 201520007 201711010 6222.03-00</li> </ul>	
<b>Section 6223</b>	<b>Notice to Partners of Proceedings</b> 201212019 201213027 201218012 201219018 201247014 201328033 <ul style="list-style-type: none"> <li>• Information for Secretary's Notices 201210030 201502012 6223.02-00</li> <li>• Mailing Notice 201402005 201402005 6223.03-00</li> </ul>	

	• Failure to Provide Notice 201236030	6223.04-00
	• <i>Proceedings Finished</i> 201236030	6223.04-01
<b>Section 6224</b>	<b>Participation in Administrative Proceedings; Waivers; Agreements</b> 201310036 201431030 201550041	<b>6224.00-00</b>
	• Partner May Waive Rights 201337016	6224.01-00
	• <i>Settlement Agreement</i> 201235014 201235018 201248017 201312040 201312042 201710028 201710028 201710028	6224.01-01
	• <i>Settlement of Penalties</i> 201236029 201534011	6224.01-02
	• <i>Tax Matters Partner May Bind Certain Other Partners</i> 201216035 201235016 201319025 201515033	6224.01-05
	• Application of Consistent Settlement Rule 201319022	6224.02-00
<b>Section 6225</b>	<b>Assessments Made Only After Partnership Level Proceedings Are Completed</b> 201419014	<b>6225.00-00</b>
<b>Section 6227</b>	<b>Administrative Adjustments Requests</b> 201303014 201311025 201413008 201418047 201513001 201526014	<b>6227.00-00</b>
	• Other Requests 201236028 201320018 201413007 201416008 201416008	6227.05-00
<b>Section 6228</b>	<b>Judicial Review Where Administrative Adjustment Request Is Not Allowed In Full</b>	<b>6228.00-00</b>
	• Period for Filing Petition 201319028	6228.02-00
	• Other Requests 201241006	6228.05-00
<b>Section 6229</b>	<b>Period of Limitations for Making Assessments</b> 201213028 201219016 201239010 201302038 201315024 201402007 201402007 201402009 201402009 201418050 201420018 201439002 201503015 201509036	<b>6229.00-00</b>
	• Extension by Agreement 201211012 201236027 201241008 201312038 201312043 201319023 201319029 201324015 201402011 201402011 201402012 201402012 201438026 201526016 201531017 201710028 201710028 201710028	6229.02-00
	• Special Rule in Cases of Fraud	6229.03-00
	• <i>No Return Filed Equals No Limit</i> 201303011	6229.03-02
	• Suspension of Statutory Period 201221016	6229.04-00
<b>Section 6230</b>	<b>Additional Administration Provisions</b> 201215009 201502009 201510047	<b>6230.00-00</b>
	• Coordination with Deficiency Proceedings 201413011 201447037 201650015	6230.01-00
	• Claims Arising Out of Erroneous Computations 201204011	6230.03-00

	• <i>Time for Filing Claim</i> 201412017	6230.03-01
<b>Section 6231</b>	<b>Definitions and Special Rules</b> 201211023 201550040	<b>6231.00-00</b>
	• Partnerships 201235015 201303012	6231.01-00
	• <i>Exception for Small Partnerships</i> 201219022 201221019 201251017 201303011 201319014 201421020 201510046 201530019 201550040	6231.01-01
	• Partner 201319026 201326016 201550041	6231.02-00
	• Partnership Item 201210034 201211013 201221017 201326017 201447031 201515032 201534010 201608014 201617008	6231.03-00
	• Nonpartnership Item 201617008	6231.04-00
	• Affected Item 201206017 201210036 201324018 201447036 201515029 201614034	6231.05-00
	• Computational Adjustment 201210037	6231.06-00
	• Tax Matters Partner 201202024 201204013 201207005 201211017 201219017 201219019 201219023 201251013 201251014 201302034 201304008 201326018 201343023 201402014 201402014 201418051 201418052 201503014 201515030 201530018 201534009 201536021 201543018 201603029 201620010 201620010 201652019 201710023	6231.07-00
	• Pass-Thru Partner 201550040	6231.09-00
	• Husband and Wife 201319024	6231.12-00
	• Items Cease to Be Partnership Items in Certain Cases 201202025 201303013 201432019 201432021 201510044 201530021	6231.13-00
	• <i>Conversion Under 6223(e)</i> 201603029	6231.13-06
	• Regulations with Respect to Certain Special Enforcement Areas 201211017 201241007 201244019	6231.14-00
<b>Section 6233</b>	<b>Extension to Entities Filing Partnership Returns, Etc.</b> 201442056	<b>6233.00-00</b>
<b>Section 6301</b>	<b>Collection Authority</b> 201502010	<b>6301.00-00</b>
<b>Section 6321</b>	<b>Lien for Taxes (Lien Right v. No Lien Right)</b> 201216039 201306022 201439003	<b>6321.00-00</b>
	• Property Subject v. Not Subject to Lien (See 6301.12-00) 201423024	6321.01-00
	• <i>Trusts</i> 201324017	6321.01-51
	• Lien Priority v. No Lien Priority 201323019	6321.03-00



	<ul style="list-style-type: none"> <li>• <i>State and Local Taxes and Liens</i> 201244016</li> </ul>	6321.03-23
<b>Section 6323</b>	<b>Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid)</b> 201211023 201326015 201520012 201520012 201520012 201552030 201616010 201710025 201710025 201710025	<b>6323.00-00</b>
	<ul style="list-style-type: none"> <li>• Filing Notice of Lien</li> </ul>	6323.01-00
	<ul style="list-style-type: none"> <li>• <i>Securities</i> 201311026</li> </ul>	6323.01-05
	<ul style="list-style-type: none"> <li>• Validity as Against Mortgages (See 6321.03-20)</li> </ul>	6323.02-00
	<ul style="list-style-type: none"> <li>• <i>Future Advances</i> 201526015</li> </ul>	6323.02-02
<b>Section 6324</b>	<b>Special Liens for Estate and Gift Tax</b> 201418048	<b>6324.00-00</b>
	<ul style="list-style-type: none"> <li>• Estate Tax Liens 201210032 201214031</li> </ul>	6324.01-00
<b>Section 6325</b>	<b>Release of Lien or Discharge of Property</b> 201202018 201348014	<b>6325.00-00</b>
	<ul style="list-style-type: none"> <li>• Certificate of Discharge 201214028 201710024 201710024 201710024</li> </ul>	6325.03-00
	<ul style="list-style-type: none"> <li>• Escrow Agreements</li> </ul>	6325.28-00
	<ul style="list-style-type: none"> <li>• <i>Discharge of Lien</i> 201235013</li> </ul>	6325.28-01
<b>Section 6331</b>	<b>Levy and Distraint</b> 201240022 201248016 201248020 201302029 201310040 201316019 201520009 201520009 201350036 201411019 201447028 201520009 201521001 201521001 201521001 201521001 201521001 201545024 201602006 201602007 201602008	<b>6331.00-00</b>
	<ul style="list-style-type: none"> <li>• Exempt Property (See 6334.00-00) 201248020</li> </ul>	6331.11-00
	<ul style="list-style-type: none"> <li>• Failure to Surrender Property (See 6332.00-00) 201248021</li> </ul>	6331.12-00
	<ul style="list-style-type: none"> <li>• Levy Procedure 201214030</li> </ul>	6331.18-00
	<ul style="list-style-type: none"> <li>• Banks 201404009</li> </ul>	6331.31-00
	<ul style="list-style-type: none"> <li>• Salary and Wages . . . 201302029</li> </ul>	6331.33-00
<b>Section 6332</b>	<b>Surrender of Property Subject to Levy (See 6331.12-00)</b> 201509038	<b>6332.00-00</b>
	<ul style="list-style-type: none"> <li>• Bank Deposit 201350036</li> </ul>	6332.01-00
	<ul style="list-style-type: none"> <li>• Enforcement of Levy 201509038</li> </ul>	6332.05-00
<b>Section 6333</b>	<b>Production of Books</b> 201211016 201447029	<b>6333.00-00</b>
<b>Section 6334</b>	<b>Property Exempt From Levy</b> 201316019 201521001 201521001 201521001 201521001 201521001 201547005	<b>6334.00-00</b>

<b>Section 6335</b>	<b>Sale of Seized Property</b> 201350035 201535018	<b>6335.00-00</b>
	• Deed 201535018	6335.05-00
<b>Section 6338</b>	<b>Certificate of Sale; Deed of Real Property</b> 201531018	<b>6338.00-00</b>
<b>Section 6342</b>	<b>Application of Proceeds of Levy</b> 201411028 201411034	<b>6342.00-00</b>
	• Surplus Proceeds 201411028 201411034	6342.01-00
<b>Section 6343</b>	<b>Authority to Release Levy</b> 201350040 201526015 201534008	<b>6343.00-00</b>
<b>Section 6401</b>	<b>Amounts Treated as Overpayments</b> 201252015 201509033	<b>6401.00-00</b>
	• Assessment or Collection After Limitation Period 201550035	6401.01-00
<b>Section 6402</b>	<b>Authority to Make Credits or Refunds</b> 201223019 201312044 201316020 201520010 201520010 201350039 201405013 201412014 201502014 201520010 201526007	<b>6402.00-00</b>
	• Credit of Overpayment Against Any Tax Liability 201214028 201307006 201350039	6402.01-00
	• Refund Subject to Off-Set 201204009	6402.02-00
	• Access to Refund	6402.03-00
	• <i>Assignment of Refund Check</i> 201211024	6402.03-01
	• <i>Refund to Certain Fiduciaries of Insolvent Members of Affiliated Groups</i> 201402008 201402008	6402.03-02
<b>Section 6404</b>	<b>Abatements</b> 201215006 201313029 201414020 201426026 201526008 201550042	<b>6404.00-00</b>
	• General Rule	6404.01-00
	• <i>Excessive</i> 201520010 201520010 201515026 201520010	6404.01-01
	• <i>After Limitation Period</i> 201302025	6404.01-02
	• Interest Assessments 201335013 201414020	6404.04-00
	• Penalty Assessments 201623010	6404.05-00
	• Abatement of Interest 201414020	6404.06-00
<b>Section 6405</b>	<b>Reports of Refunds and Credits</b>	<b>6405.00-00</b>
	• Tentative Adjustments 201235019	6405.03-00
<b>Section 6411</b>	<b>Tentative Carryback and Refund Adjustments</b> 201335013	<b>6411.00-00</b>

	• Contents of Applications 201244018	6411.04-00
	• <i>Application v. Claim for Refund</i> 201545022	6411.04-01
	• Time for Filing Application 201244018	6411.05-00
<b>Section 6427</b>	<b>Fuels Not Used for Taxable Purposes</b> 201230022 201342010	<b>6427.00-00</b>
	• Nontaxable Uses 201421017	6427.01-00
	• Income Tax Credit in Lieu of Payment 201342010 201447034	6427.13-00
<b>Section 6501</b>	<b>Limitations on Assessment and Collection (Barred v. Not Barred)</b> 201207007 201221014 201235020 201240023 201319017 201319030 201713001 201335013 201348015 201411031 201429026 201447032 201640017 201650018 201652022	<b>6501.00-00</b>
	• Effects of Net Operating Loss Carrybacks 201335013	6501.01-00
	• Time Return Deemed Filed	6501.03-00
	• <i>Date Limitations Begin</i> 201238028	6501.03-03
	• Adequacy of Return to Start Limitations Running (Sufficient v Insufficient) 201438021 201545016	6501.04-00
	• <i>Information Returns</i> 201206014 201402013 201402013 201432020	6501.04-03
	• <i>Amended Returns</i> 201206014 201252015	6501.04-11
	• <i>S Corporation and Shareholder Returns</i> 201238026 201543015	6501.04-14
	• Fraud--Exception to Period of Limitations (See Also 6653.03-00) 201238026	6501.05-00
	• <i>Transferee Liability</i> 201319012	6501.05-06
	• <i>Intent v. No Intent to Defraud</i> 201238026	6501.05-07
	• Return Not Filed--Exception to Period of Limitations 201238028 201411021	6501.06-00
	• Omission of Income (25% Rule)--Exception to Period of Limitations 201247015 201333008 201543015	6501.07-00
	• <i>Determination of Percentage of Omission</i> 201543015	6501.07-13
	• <i>Estate and Gift Taxes</i> 201643020	6501.07-18
	• Waiver of Limitation (Waived v. Not Waived) 201206016 201323020 201324016 201351018 201610019 201626023 201652023	6501.08-00
	• <i>Amended Returns as Waivers</i> 201206014	6501.08-05

	• <i>Necessity for Signature of Commissioner</i> 201235009	6501.08-07
	• <i>Filing of Waiver by Fiduciary</i> 201324016 201334040	6501.08-08
	• <i>Execution by Corporate Officer</i> 201411024 201522005	6501.08-09
	• <i>Form and Contents of Waiver</i> 201602010 201610020	6501.08-17
	• <i>Proof and Procedure</i> 201334040	6501.08-21
	• Organizations Treated as Corporations 201335013	6501.12-00
<b>Section 6502</b>	<b>Collection After Assessment (Timely v. Not Timely)</b> 201313022	<b>6502.00-00</b>
<b>Section 6503</b>	<b>Suspension of Running of Period of Limitation (Suspended v. Not Suspended)</b> 201211019 201518015 201644020	<b>6503.00-00</b>
<b>Section 6511</b>	<b>Limitations on Credit or Refund (Barred v. Not Barred)</b> 201204008 201243014 201310037 201316015 201321022 201402003 201402003 201404011 201411029 201429026 201515019 201515024 201515025 201517005 201526011 201526013 201536020 201540010 201540011 201545022 201603026 201636041 201640017	<b>6511.00-00</b>
	• Limitation of Amount 201210029 201319011 201349014 201418049 201429023 201447033 201515024 201515025 201526011 201636041	6511.01-00
	• <i>No Return Filed</i> 201210029	6511.01-02
	• <i>Claim Filed Late</i> 201306017	6511.01-03
	• Special Rules 201515019 201540010 201540011	6511.03-00
	• <i>Bad Debts and Worthless Securities</i> 201515018	6511.03-01
	• <i>Carrybacks: Net Operating Loss and Capital Loss</i> 201202027 201204008 201215008 201316016 201515019 201517005 201540010 201540011	6511.03-02
	• <i>Foreign Tax Credit</i> 201204008 201330031 201330031 201517005 201540010 201540011 201540012	6511.03-03
	• <i>Life Insurance Carrybacks</i> 201349014	6511.03-05
	• Amended or Supplemental Claims 201216033	6511.05-00
	• Timeliness of Claim 201216033 201306017 201351019 201438023 201502014 201545017	6511.09-00
<b>Section 6512</b>	<b>Limitations in Case of Petition to Tax Court</b> 201617007	<b>6512.00-00</b>
<b>Section 6514</b>	<b>Credits or Refunds After Period of Limitation (Erroneous v. Not Erroneous)</b> 201302030 201504014	<b>6514.00-00</b>

<b>Section 6521</b>	<b>Mitigation of Effect of Limitation in Case of Related Taxes Under Different Chapters</b>	<b>6521.00-00</b>
	• Self Employment Tax and Tax on Wages	6521.01-00
	• <i>Offsets</i> 201315023	6521.01-01
<b>Section 6532</b>	<b>Periods of Limitation on Suits (Barred v. Not Barred)</b>	<b>6532.00-00</b>
	201535016	
	• Erroneous Refund Recovery 201535016 201625014	6532.01-00
	• Suits by Taxpayer	6532.02-00
	• <i>Extension of Time</i> 201328032	6532.02-04
	• <i>Reconsideration by Secretary</i> 201549029	6532.02-06
	• Suits By U.S. for Recovery of Erroneous Refunds 201304007	6532.03-00
<b>Section 6601</b>	<b>Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed)</b>	<b>6601.00-00</b>
	201249015 201426026 201447034 201518014 201710026	
	• Interest on Deficiencies 201405013	6601.01-00
	• <i>Carryback Eliminating Deficiencies</i> 201438024	6601.01-01
	• Interest on Delinquent Taxes	6601.02-00
	• <i>Starting Date (Avon Products)</i> 201603027	6601.02-01
	• Request for Interest Netting 201534012	6601.10-00
	• Statute of Limitations on Collection of Interest 201319017	6601.12-00
<b>Section 6611</b>	<b>Interest on Overpayments (Interest v. No Interest)</b>	<b>6611.00-00</b>
	201330032 201330032 201548019 201617005 201625017	
	• Interest on Refunds 201625017	6611.04-00
	• Exception for Refunds Within 45 Days 201625017	6611.07-00
<b>Section 6621</b>	<b>Determination of Rate of Interest; Compounding of Interest</b>	<b>6621.00-00</b>
	201225011	
	• Interest on Substantial Underpayment 201421019	6621.03-00
<b>Section 6651</b>	<b>Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax)</b>	<b>6651.00-00</b>
	201210033 201713001	
	• Reasonable Cause v. Willful Neglect	6651.03-00
	• <i>Illness and Incompetency</i> 201637012	6651.03-07
	• Voluntary Filing of Late Return 201238028	6651.07-00

	<ul style="list-style-type: none"> <li>• Increase in Penalty for Fraudulent Failure to File 201238028 201545016</li> </ul>	6651.22-00
<b>Section 6652</b>	<b>Failure to File Certain Information Returns, Registration Statements, Etc.</b> 201411033	<b>6652.00-00</b>
<b>Section 6656</b>	<b>Failure to Make Deposit of Taxes (Penalty v. No Penalty)</b> 201414017	<b>6656.00-00</b>
	<ul style="list-style-type: none"> <li>• Reasonable Cause v. Willful Neglect 201414017</li> </ul>	6656.01-00
<b>Section 6662</b>	<b>Accuracy-related penalty</b> 201207008 201213026 201504012 201504013 201711009	<b>6662.00-00</b>
<b>Section 6663</b>	<b>Fraud Penalty</b> 201543016 201545016 201640016	<b>6663.00-00</b>
<b>Section 6664</b>	<b>Definitions and Special Rules</b>	<b>6664.00-00</b>
	<ul style="list-style-type: none"> <li>• Definition of Underpayment 201302036 201543016 201545016 201640016</li> </ul>	6664.01-00
	<ul style="list-style-type: none"> <li>• Reasonable Cause Exception 201202026 201711009</li> </ul>	6664.03-00
<b>Section 6665</b>	<b>Applicable Rules</b>	<b>6665.00-00</b>
	<ul style="list-style-type: none"> <li>• Procedure for Assessing Certain Additions to Tax 201226028</li> </ul>	6665.02-00
<b>Section 6671</b>	<b>Rules for Application of Assessable Penalties</b> 201226028	<b>6671.00-00</b>
<b>Section 6672</b>	<b>Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC</b> 201312036 201323022	<b>6672.00-00</b>
<b>Section 6676</b>	<b>Failure to Supply Identifying Numbers (Penalty v. No Penalty)</b> 201520005 201520005 201520005 201538019 201607027 201640016	<b>6676.00-00</b>
<b>Section 6677</b>	<b>Failure to File Information With Respect to Certain Foreign Trusts</b> 201208028	<b>6677.00-00</b>
	<ul style="list-style-type: none"> <li>• Requirement for Filing Return</li> </ul>	6677.01-00
	<ul style="list-style-type: none"> <li>• <i>Application of Section 6048</i> 201208028</li> </ul>	6677.01-01
	<ul style="list-style-type: none"> <li>• Reasonable Cause Exception 201208028</li> </ul>	6677.03-00
<b>Section 6694</b>	<b>Understatement of Taxpayer's Liability by Income Tax Return Preparer</b> 201425012 201518017 201519029	<b>6694.00-00</b>
	<ul style="list-style-type: none"> <li>• Negligence or Intentional Disregard 201514008</li> </ul>	6694.01-00
	<ul style="list-style-type: none"> <li>• Willful Understatement of Liability 201519029</li> </ul>	6694.02-00
<b>Section 6696</b>	<b>Rules Applicable With Respect to Sections 6694 and 6695</b> 201514008	<b>6696.00-00</b>
<b>Section 6700</b>	<b>Promoting Abusive Tax Shelters</b> 201235017	<b>6700.00-00</b>
<b>Section 6701</b>	<b>Penalties for Aiding and Abetting Understatement of Tax Liability</b> 201211014 201235017 201518017 201519029 201531015	<b>6701.00-00</b>

<b>Section 6702</b>	<b>Frivolous Income Tax Return</b> 201348015 201502013 201623010	<b>6702.00-00</b>
	• What Constitutes 201513002	6702.01-00
<b>Section 6703</b>	<b>Rules Applicable to Penalties Under Section 6700, 6701, and 6702 (See Also 6700, 6701, 6702)</b> 201211014	<b>6703.00-00</b>
<b>Section 6707</b>	<b>Failure to Furnish Information Regarding Tax Shelters (See Also 6111.00-00)</b> 201531019	<b>6707.00-00</b>
	• Failure to Register Tax Shelter 201538018	6707.01-00
<b>Section 6721</b>	<b>Failure to File Certain Information Returns (See Also 6652.00-00)</b> 201234025 201246028 201248022 201315017 201438028 201503013 201549026 201603031 201629008	<b>6721.00-00</b>
	• Failure v. No Failure 201234025	6721.01-00
<b>Section 6722</b>	<b>Failure to Furnish Certain Payee Statements</b> 201315017 201503013 201629008	<b>6722.00-00</b>
<b>Section 6723</b>	<b>Failure to Comply with Other Information Reporting Requirements</b>	<b>6723.00-00</b>
	• Waiver	6723.03-00
	• <i>Due Diligence</i> 201615012 201615012	6723.03-02
<b>Section 6724</b>	<b>Waiver; Definitions and Special Rules</b> 201603031	<b>6724.00-00</b>
<b>Section 6901</b>	<b>Transferred Assets (See 9113.00-00)</b> 201212020 201337015 201447038	<b>6901.00-00</b>
	• Method of Collection 201211018	6901.01-00
	• Liability 201212020	6901.02-00
	• Period of Limitations 201319012	6901.03-00
<b>Section 6903</b>	<b>Notice of Fiduciary Relationship (See Also 3467)</b> 201302027	<b>6903.00-00</b>
<b>Section 6904</b>	<b>Prohibition of Injunctions</b> 201621010	<b>6904.00-00</b>
<b>Section 7101</b>	<b>Form of Bonds</b> 201231001	<b>7101.00-00</b>
<b>Section 7121</b>	<b>Closing Agreements</b> 201310036 201316017 201350038	<b>7121.00-00</b>
	• Finality 201240021	7121.02-00
<b>Section 7122</b>	<b>Compromises</b> 201302032 201421018	<b>7122.00-00</b>
<b>Section 7402</b>	<b>Jurisdiction of District Courts</b> 201313021 201313030 201621013	<b>7402.00-00</b>

<b>Section 7425</b>	<b>Discharge of Liens</b> 201545025	<b>7425.00-00</b>
	• Special Rules	7425.04-00
	• <i>Consent to Sale</i> 201202018	7425.04-02
<b>Section 7426</b>	<b>Civil Actions by Persons Other Than Taxpayers</b> 201235013	<b>7426.00-00</b>
<b>Section 7428</b>	<b>Declaratory Judgments Relating to Status &amp; Classification of Organizations Under Section 501(c)(3), etc.</b> 201238032	<b>7428.00-00</b>
	• Revocation (Gladstone Issue) 201518020 201533022	7428.02-00
<b>Section 7452</b>	<b>Representation of Parties</b> 201506010 201509031	<b>7452.00-00</b>
<b>Section 7453</b>	<b>Rules of Practice, Procedure, and Evidence</b> 201210035 201351021	<b>7453.00-00</b>
	• Evidence and its Submission 201224030	7453.31-00
<b>Section 7503</b>	<b>Time for Performance of Acts Where Last Day Falls on Saturday, Sunday, or Legal Holiday</b> 201603026 201643022	<b>7503.00-00</b>
<b>Section 7507</b>	<b>Exemption of Insolvent Banks From Tax</b> 201614035	<b>7507.00-00</b>
<b>Section 7508</b>	<b>Time for Performing Certain Acts Postponed by Reason of Service in a Combat Zone</b> 201535017	<b>7508.00-00</b>
<b>Section 7512</b>	<b>Separate Accounting for Certain Collected Taxes, etc.</b> 201536018	<b>7512.00-00</b>
<b>Section 7513</b>	<b>Reproduction of Returns and Other Documents</b> 201224030	<b>7513.00-00</b>
<b>Section 7519</b>	<b>Required Payments for Entities Electing Not To Have Required Taxable Year</b>	<b>7519.00-00</b>
	• Timely Payments 201302022	7519.02-00
<b>Section 7520</b>	<b>Valuation Tables</b>	<b>7520.00-00</b>
	• Election In the Case of Charitable Transfers 201518007	7520.01-00
<b>Section 7521</b>	<b>Procedure For Taxpayer Interviews</b> 201552029 201603030	<b>7521.00-00</b>
<b>Section 7602</b>	<b>Examination of Books and Witnesses</b> 201329017 201330036 201330036 201510045 201621012	<b>7602.00-00</b>
	• Issuance	7602.07-00
	• <i>Contents of Summons</i> 201310030	7602.07-02
<b>Section 7603</b>	<b>Service of Summons</b>	<b>7603.00-00</b>
	• Method of Delivery 201310038	7603.01-00



<b>Section 7605</b>	<b>Time and Place of Examination</b>	<b>7605.00-00</b>
	• Restrictions on Examination of Taxpayer 201212017 201504015 201645013	7605.01-00
<b>Section 7609</b>	<b>Special Procedures for Third-Party Summonses</b>	<b>7609.00-00</b>
	• Notice to Person Identified 201310030	7609.02-00
<b>Section 7651</b>	<b>Administration and Collection of Taxes in Possessions</b>	<b>7651.00-00</b>
	201319016	

**Section 7701****Definitions****7701.00-00**

201201008 201202011 201202013 201205007 201206007 201206008 201206012  
201206013 201208009 201208010 201213007 201213015 201215002 201215003  
201216001 201216002 201216003 201216004 201216012 201216014 201216020  
201216021 201216024 201219007 201221005 201223009 201223010 201224008  
201224009 201224020 201224021 201224022 201226012 201228031 201228032  
201229009 201230001 201230010 201230013 201230014 201231005 201231008  
201231009 201232010 201232031 201233007 201234013 201234015 201236016  
201236019 201236020 201236021 201236024 201238001 201238002 201238003  
201240009 201241003 201243005 201244011 201245003 201246003 201246006  
201246014 201246015 201246016 201246026 201247002 201247003 201247006  
201249008 201250016 201251011 201301005 201301006 201302012 201308012  
201308013 201308014 201310013 201311008 201311013 201312001 201312002  
201312003 201312004 201312005 201312006 201312007 201312008 201312009  
201312010 201312011 201312012 201312013 201312014 201312015 201313004  
201313005 201313006 201313007 201313008 201313009 201313010 201313011  
201314010 201314015 201314039 201320016 201321001 201321004 201321013  
201321014 201321015 201322021 201322022 201322037 201322038 201330009  
201330013 201330014 201330028 201330029 201618001 201618001 201618002  
201618002 201632016 201634009 201634009 201634009 201634021 201634021  
201634021 201701015 201701016 201308012 201308013 201308014 201330009  
201330013 201330014 201330028 201330029 201331001 201334011 201334012  
201334013 201334014 201334015 201334016 201334017 201334018 201334019  
201334020 201334021 201334022 201334023 201334024 201334025 201334026  
201334027 201334028 201334029 201335003 201335004 201336001 201336005  
201338030 201338032 201338033 201338037 201341025 201342002 201345022  
201347007 201347008 201348002 201348003 201348004 201349001 201352004  
201403009 201403009 201403013 201403013 201410015 201410016 201410028  
201411003 201411010 201414008 201414012 201417004 201417008 201418012  
201419002 201419003 201420014 201421001 201422001 201422009 201422010  
201422013 201423007 201423016 201424012 201424018 201426003 201429013  
201429014 201431007 201434006 201434015 201434025 201437002 201437008  
201438017 201440001 201440002 201440005 201442008 201442009 201442011  
201442012 201442022 201442023 201442024 201442025 201442026 201442027  
201442028 201442029 201442039 201442040 201443005 201443005 201443007  
201443007 201443008 201443008 201443010 201443010 201443011 201443012  
201443012 201444026 201444027 201444028 201444029 201444030 201444031  
201444032 201444038 201446012 201446014 201447017 201448006 201448015  
201450007 201450008 201452001 201452003 201452005 201452006 201452007  
201452008 201452009 201452010 201452011 201452012 201501001 201501002  
201501003 201501004 201501008 201501009 201504001 201505004 201505005  
201507009 201507010 201507012 201510028 201515015 201515022 201516004  
201516005 201516006 201516018 201516024 201516032 201516033 201516034  
201516040 201516048 201516057 201516058 201516059 201516060 201517002  
201518001 201519006 201522003 201523002 201524007 201524014 201524015  
201524022 201527020 201527021 201527022 201527023 201527024 201527025  
201527026 201527027 201527028 201527029 201527030 201527031 201527033  
201527034 201527035 201527041 201528011 201528015 201528021 201528022  
201528023 201529005 201529007 201532003 201533007 201533008 201533009  
201534002 201534003 201534004 201535010 201535015 201537008 201538001  
201538014 201538020 201539002 201539004 201539009 201539010 201539011  
201539012 201539013 201539014 201539015 201539016 201539017 201539022  
201539023 201539026 201539027 201539031 201541002 201541002 201541004  
201541004 201543010 201544022 201546002 201546005 201549005 201549006  
201549007 201549008 201549009 201549011 201549012 201549014 201549015  
201549016 201549018 201549021 201550026 201550027 201550030 201602002  
201603022 201605001 201606009 201606010 201606011 201607002 201607006  
201607007 201607008 201607009 201607010 201607011 201607012 201607013  
201607014 201607015 201607016 201607018 201607020 201607021 201608003  
201608004 201610008 201610009 201611012 201611013 201611018 201614013

201614014 201614018 201614024 201620005 201620005 201621001 201621002 201621003 201621004 201621005 201622004 201622008 201622016 201622017 201622018 201622020 201623004 201623008 201624006 201624010 201626006 201628001 201628012 201633016 201633018 201633019 201633024 201633030 201633031 201634009 201634021 201636012 201637004 201638019 201639005 201639006 201639013 201641004 201641016 201642009 201642010 201643001 201643010 201643011 201643012 201643013 201649007 201649008 201649011 201651009 201652011 201652013 201702010 201702011 201702012 201702013 201706007 201709002 201711004 201711005 <b>201714004 201714005 201714006</b>	
• Associations v. Corporations 201208020 201328003 201441014 201441015 201446019 201514003 201527039 201545006 201545007 201545008 201545009 201545011 201545020	7701.01-00
• Partnerships v. Associations 201221015 201312033 201338041 201441015 201614011 201614012	7701.02-00
• <i>Joint Ventures</i> 201305006 201323015	7701.02-02
• Association v. Trust 201230014 201240009 201241003 201516024 201523017 201527004 201532023 201620004 201620004 201638019 201638019 201702013	7701.03-00
• <i>Investments</i> 201613005	7701.03-05
• <i>Liquidating Trusts</i> 201208036 201230014 201230020 201240009 201241003 201244004 201341001 201417004 201420011 201516024 201620004 201620004 201643005 201702013	7701.03-06
• <i>Ordinary Trusts</i> 201245003 201538006 201538007 201538008	7701.03-08
• <i>Business Trusts</i> 201337012	7701.03-09
• <i>Investment Trusts</i> 201226019	7701.03-10
• <i>Fixed Investment Trusts</i> 201229003	7701.03-11
• Domestic, Foreign Persons 201509035	7701.04-00
• Fiduciary v. Agent 201302026	7701.05-00
• Definition of Resident Alien	7701.21-00
• <i>Coordination with Income Tax Treaties</i> 201247013	7701.21-20
• Treatment of Certain Contracts For Services, etc.	7701.22-00
• <i>Factors: Lease vs. Service Contract</i> 201525007 201525007 201525007 201525007	7701.22-01
• Motor Vehicle Operating Leases	7701.25-00
• <i>Terminal Rental Adjustment Clause</i> 201304005 201337012 201404007	7701.25-04
• Taxable Mortgage Pools 201330008 201330008 201425001 201425010	7701.26-00
• Substituted Basis Property	7701.29-00

	• <i>Clarification of FMV in the Case of Nonrecourse Indebtedness</i> 201507019	7701.29-01
	• Foreign Estate or Trust 201245003	7701.31-00
<b>Section 7702</b>	<b>Life Insurance Contract Defined</b> 201230009 201443015 201443015	<b>7702.00-00</b>
	• Definition 201230009	7702.01-00
	• Cash Value Accumulation Test 201230009	7702.02-00
<b>Section 7702A</b>	<b>Modified Endowment Contracts</b> 201443015 201443015 201617004	<b>7702A.00-00</b>
<b>Section 7702B</b>	<b>Treatment of Qualified Long-Term Care Insurance</b>	<b>7702B.00-00</b>
	• Definition 201213016	7702B.02-00
<b>Section 7703</b>	<b>Determination of Marital Status</b>	<b>7703.00-00</b>
	• Married Individuals Living Apart 201334041	7703.02-00
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b> 201213004 201232020 201233009 201236023 201250014 201313014 201316005 201322024 201330026 201330027 201330026 201330027 201336016 201338035 201340011 201411004 201414004 201417005 201418021 201514003 201523017 201523018 201527039 201541009 201549013 201614004 201636039 201651008 201710019 201710019 201710019	<b>7704.00-00</b>
	• Meaning of 201224011 201224012	7704.01-00
	• Qualifying Income 201201002 201206004 201208021 201216022 201217005 201224023 201226018 201227001 201227002 201232008 201232020 201233010 201234005 201236005 201241004 201250003 201301010 201308004 201313014 201313015 201314029 201314038 201315008 201315015 201322024 201324002 201328005 201330023 201330024 201308004 201330023 201330024 201331002 201336006 201336016 201337014 201338001 201338035 201340011 201341011 201346007 201347001 201347015 201349004 201351009 201403004 201403004 201403008 201403008 201405011 201410017 201411004 201412007 201414002 201414004 201416003 201417005 201418021 201420012 201448019 201451002 201523018 201537007 201537014 201538012 201541008 201541009 201545002 201548013 201549004 201549013 201602004 201608011 201611017 201614004 201619002 201633020 201636025 201636039 201637007	7704.03-00
	• Transitional Rule for Existing Partnerships 201314025	7704.05-00
<b>Section 7805</b>	<b>Rules and Regulations</b> 201517026 201517027	<b>7805.00-00</b>
	• Prospective Application of Changes in Regulations	7805.01-00
	• <i>Prospective Application of Rulings</i> 201537023	7805.01-01
	• Reversals of Regulations or Rulings With Retroactive Effect 201413013	7805.03-00
	• Retroactive Effect of Regulation	7805.04-00

	<ul style="list-style-type: none"> <li>• <i>Retroactive Application of Rulings</i></li> </ul>	7805.04-01
	201216051 201233011 201245017	
<b>Section 7871</b>	<b>Indian Tribal Governments Treated As States For Certain Purposes</b>	<b>7871.00-00</b>
	201445002	
	<ul style="list-style-type: none"> <li>• Charitable Purposes</li> </ul>	7871.01-00
	201525014 201525014 201525014 201525014 201551003	
	<ul style="list-style-type: none"> <li>• Tax Exempt Bonds</li> </ul>	7871.03-00
	201630002 201630002	
<b>Section 7872</b>	<b>Treatment of Loans with Below Market Interest Rates</b>	<b>7872.00-00</b>
	201426002	

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

201201010 201201011 201201015 201202005 201202015 201202017 201204027  
201206007 201206008 201206012 201208011 201208012 201208022 201209004  
201210006 201210021 201212002 201212003 201212004 201212005 201212006  
201212007 201213008 201213017 201213024 201214002 201214004 201214006  
201216012 201216013 201216014 201216015 201216024 201216037 201217003  
201217004 201217011 201217012 201217015 201218005 201218007 201218037  
201219002 201219004 201219005 201219035 201219036 201219037 201221012  
201223005 201223009 201223010 201224002 201224019 201224027 201224028  
201225006 201226017 201226038 201227008 201228005 201228019 201228031  
201228032 201230006 201230023 201230029 201231002 201231003 201232002  
201232006 201232010 201232019 201232028 201233003 201233011 201233013  
201234004 201234015 201234016 201234020 201234021 201234032 201235030  
201236002 201236017 201236019 201236020 201236021 201237003 201237014  
201237015 201238009 201238011 201238012 201238016 201238019 201238020  
201238021 201238022 201238023 201238024 201239004 201239012 201240002  
201240003 201240004 201240010 201242002 201242005 201242006 201243004  
201243005 201243007 201243008 201243010 201243012 201244009 201244011  
201245005 201245012 201245013 201245015 201245016 201246002 201246017  
201246018 201246020 201246022 201247007 201247024 201248003 201248005  
201248014 201248015 201249003 201249008 201250015 201250018 201251001  
201251009 201252003 201252004 201252009 201301005 201301006 201301020  
201302001 201302002 201302003 201302008 201303004 201303006 201305007  
201305008 201306002 201306011 201306020 201307004 201308012 201308013  
201308014 201308015 201309002 201310007 201310011 201310012 201310022  
201311017 201312018 201312029 201313003 201313013 201313017 201314006  
201314007 201314011 201314013 201314016 201314017 201314018 201314030  
201314032 201314037 201314039 201315005 201315006 201315011 201315013  
201315014 201316001 201316002 201316003 201316009 201316010 201316011  
201316014 201317002 201318002 201320004 201320005 201320011 201320016  
201320022 201321001 201321002 201321003 201321004 201321005 201321006  
201322019 201322031 201322039 201323009 201324008 201324014 201325004  
201325008 201326010 201328019 201330009 201330015 201612005 201612009  
201612010 201618001 201618001 201618005 201618005 201618006 201618006  
201632001 201632003 201632005 201632006 201632007 201632008 201632009  
201632011 201632012 201632014 201632017 201632018 201634005 201634005  
201634005 201634006 201634006 201634006 201634008 201634008 201634008  
201634014 201634014 201634014 201634018 201634018 201634018 201646003  
201701008 201701017 201308012 201308013 201308014 201308015 201330009  
201330015 201334005 201335005 201336005 201336009 201336017 201336019  
201337004 201338002 201338007 201338009 201338013 201338018 201338020  
201338021 201338022 201338023 201338032 201338037 201338039 201338042  
201340006 201340013 201340014 201341002 201341012 201341019 201341021  
201341024 201341025 201341028 201341030 201342006 201342018 201343001  
201343002 201344001 201344002 201345001 201345002 201345007 201345008  
201345009 201345010 201345011 201345012 201345013 201345014 201345015  
201345016 201345017 201345029 201347004 201348002 201348003 201348004  
201348008 201349005 201349028 201350002 201350003 201351007 201351010  
201352008 201403001 201403001 201403009 201403009 201404016 201404018  
201405010 201405033 201405034 201406002 201406003 201406008 201407001  
201410013 201410014 201410019 201410020 201410021 201410022 201410023  
201410024 201410025 201410026 201411003 201411009 201411010 201412012  
201414003 201414005 201414012 201417003 201417008 201417027 201418002  
201418003 201418006 201418009 201418010 201418011 201418026 201419002  
201419003 201419004 201420007 201420008 201420009 201421002 201421006  
201421007 201421014 201422009 201422010 201422014 201422016 201422022  
201422023 201422024 201423005 201423017 201423044 201424012 201424016  
201424020 201425004 201426003 201426012 201426015 201426017 201427009  
201428003 201428004 201428005 201429012 201431004 201431017 201431019  
201432004 201432007 201432008 201432009 201432010 201432011 201432014

201433008 201433010 201433011 201433012 201434006 201434015 201434019  
201434020 201436040 201437001 201437002 201437003 201438001 201438005  
201438008 201439006 201440001 201440015 201441001 201441002 201441007  
201442007 201442011 201442012 201442015 201442016 201442019 201442021  
201442030 201442031 201442032 201442033 201442034 201442035 201442036  
201442040 201442041 201442071 201442073 201443002 201443002 201443005  
201443005 201443007 201443007 201443008 201443008 201443010 201443010  
201443011 201443012 201443012 201443013 201443013 201444016 201444017  
201444019 201444026 201444027 201444028 201444029 201444030 201444031  
201444032 201446012 201446015 201446016 201446017 201446036 201447008  
201447011 201447012 201447013 201447014 201447015 201447016 201447017  
201447026 201449012 201449013 201450002 201450005 201450006 201450012  
201450018 201451006 201451008 201451023 201451024 201452013 201501009  
201501027 201502006 201502007 201502020 201503003 201504001 201504003  
201504009 201505009 201505010 201505011 201505014 201505017 201505018  
201505019 201505020 201505021 201505022 201505023 201505024 201505025  
201505026 201505027 201505029 201505030 201505031 201505032 201505033  
201506001 201506002 201506007 201506015 201506017 201507011 201507014  
201507015 201507016 201507017 201508004 201508005 201508006 201508007  
201509020 201509021 201509022 201509023 201509024 201509025 201509026  
201509070 201510029 201510031 201510032 201510033 201510034 201510035  
201510039 201511011 201511011 201511022 201511045 201515021 201515022  
201516004 201516005 201516006 201516011 201516012 201516021 201516025  
201516035 201516037 201516040 201516041 201516048 201516049 201516055  
201517001 201518006 201518007 201518009 201519011 201519014 201521014  
201521014 201521014 201521014 201521014 201521015 201521015 201521015  
201521015 201521015 201523006 201523009 201523012 201523013 201523015  
201526004 201526005 201527001 201527002 201527006 201527010 201527014  
201527015 201527016 201527030 201527043 201528003 201528005 201528011  
201528012 201528013 201528021 201528022 201528023 201528034 201529002  
201529003 201530006 201530007 201531001 201532002 201532006 201532017  
201532028 201532031 201533005 201533007 201533008 201533009 201534002  
201534003 201534004 201534005 201535004 201535009 201535010 201535011  
201535012 201535015 201536002 201536003 201536007 201536013 201536015  
201537005 201537006 201537008 201537010 201537011 201537016 201538002  
201539001 201539003 201539005 201539007 201539008 201539021 201540005  
201540008 201541007 201541008 201542002 201543005 201543011 201544001  
201544003 201544004 201544012 201544013 201544022 201544023 201545004  
201545005 201548001 201548002 201548010 201549021 201549023 201549025  
201550003 201550004 201550013 201550023 201550024 201550025 201550030  
201550032 201551008 201552006 201552007 201552009 201552010 201552015  
201552016 201552017 201552018 201552019 201552020 201552022 201602001  
201603007 201603021 201603047 201603048 201604011 201604011 201604014  
201604014 201604015 201604015 201604016 201604016 201605002 201605009  
201605010 201605011 201605012 201606001 201606003 201606013 201606024  
201607021 201607022 201607023 201608001 201608002 201608008 201608009  
201608010 201610002 201610008 201610009 201610013 201610016 201611008  
201611009 201611014 201611018 201613009 201613010 201613011 201614005  
201614011 201614012 201614013 201614014 201614015 201614016 201614018  
201614020 201614021 201614022 201614023 201614024 201614027 201614028  
201614030 201615005 201615005 201615006 201615006 201615007 201615007  
201615008 201615008 201615009 201615009 201615010 201615010 201615011  
201615011 201616009 201617003 201617019 201619004 201620002 201620002  
201620003 201620003 201620005 201620005 201620008 201620008 201621001  
201621002 201621003 201621004 201621005 201621006 201621007 201622002  
201622004 201622005 201622006 201622013 201622021 201622025 201622027  
201623004 201623005 201624002 201624007 201624008 201624009 201624014  
201624015 201624017 201624018 201624019 201625003 201626001 201626006  
201626015 201626018 201626019 201626020 201626022 201627008 201628011  
201628015 201628016 201628018 201629002 201629004 201630001 201630001

201630005 201630005 201630007 201630007 201630012 201630012 201631001  
 201631002 201631003 201631006 201631008 201631009 201633001 201633002  
 201633003 201633006 201633008 201633015 201633031 201634005 201634006  
 201634008 201634014 201634018 201635005 201635013 201636002 201636012  
 201636019 201636020 201636022 201636026 201637008 201637009 201638005  
 201638010 201638011 201638013 201638014 201638015 201638016 201638017  
 201638018 201638020 201638021 201639002 201639003 201639007 201639008  
 201639009 201640002 201640004 201640006 201640011 201641005 201641008  
 201641009 201641010 201641013 201641014 201641017 201641018 201642004  
 201642010 201642014 201642015 201642016 201642017 201642018 201642020  
 201642022 201642023 201642024 201643004 201643006 201643010 201644001  
 201644002 201644003 201645002 201645009 201647002 201647002 201647003  
 201647003 201648002 201648010 201648011 201649002 201650001 201650006  
 201650010 201651003 201652005 201652008 201652009 201652011 201652017  
 201653013 201653016 201702020 201702021 201702022 201702023 201702025  
 201702026 201702027 201702028 201702030 201702031 201702032 201702033  
 201703006 201703007 201703008 201705002 201705005 201705007 201706003  
 201706008 201706011 201706013 201706017 201707009 201707011 201709005  
 201709006 201709009 201709012 201709013 201709014 201709019 201709022  
 201710003 201710003 201710004 201710004 201710010 201710010 201710011  
 201710012 201710012 201710012 201710014 201710014 201710014 201710016  
 201710016 201711001 201711003 201711005 201711006 201712009 **201714004**  
**201714005 201714006 201714020 201714021 201714022 201714025 201714026**

• Section 42; Low-Income Housing Credit 9100.01-00

201206002 201218006 201243011 201302014 201328002 201338010 201410027  
 201410031 201410032 201410033 201410034 201411015 201429005 201431001  
 201433001 201436046 201444013 201501005 201505037 201511019 201511019  
 201516061 201518011 201530005 201535003 201552012 201606016 201606018  
 201606021 201606022 201606023 201606026 201616007

• Section 59(e) 9100.02-00

201210011 201236013 201430012 201652006 **201714010**

• R and D Expenditures 9100.02-03

201422015 201550016 201652006

• ITC Expenditures 9100.02-04

201505015 201510036

• Development Expenditures 9100.02-05

201240011 201403011 201403011

• Section 146; Volume Cap 9100.03-00

201528005 201615008 201615008

• Section 168; MACRS 9100.04-00

201205003 201210011 201230002 201232001 201236010 201236011 201236012  
 201248004 201303001 201303007 201310014 201312021 201314009 201314033  
 201316006 201316007 201320013 201320015 201713004 201713005 201332008  
 201336014 201341020 201344006 201422008 201422015 201425002 201426020  
 201434017 201435001 201447010 201447018 201448003 201505002 201505029  
 201505030 201505031 201505032 201505033 201506007 201507014 201507015  
 201508004 201508005 201508006 201508007 201510027 201510031 201510032  
 201510033 201510034 201510035 201516021 201519026 201528018 201528030  
 201535013 201536003 201537005 201537006 201537017 201538003 201541001  
 201541001 201544014 201548005 201548007 201548008 201548009 201550029  
 201552004 201603019 201606005 201609002 201626013 201638001 201649001  
 201709007 **201714004 201714005 201714006**

• Section 266; Carrying Charges 9100.05-00

201319008 201607005



<ul style="list-style-type: none"> <li>• Section 338(g); Election Under Section 1.338-1T(c)(1) 201206005 201206010 201214018 201246021 201317008 201632019 201338011 201412012 201438018 201503007 201510037 201534007 201611016</li> </ul>	9100.06-00
<ul style="list-style-type: none"> <li>• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 201429016 201435002 201437005 201530017</li> </ul>	9100.07-00
<ul style="list-style-type: none"> <li>• Section 442; Accounting Periods 201224024 201305009 201311019 201311020 201312026 201347017 201436044 201438007 201447021 201452004 201524001 201535005 201537013 201552021 201604012 201604012 201606007 201606008 201709021 201712012</li> </ul>	9100.09-00
<ul style="list-style-type: none"> <li>• Section 446 201224016 201224017 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201451010 201507007 201516026 201528031 201532007 201534006 201550018 201645009</li> </ul>	9100.10-00
<ul style="list-style-type: none"> <li>• <i>Accounting Methods</i> 201221001 201224005 201224016 201224017 201226005 201226007 201226009 201239004 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201351011 201409004 201423018 201426023 201451010 201507007 201516026 201528031 201532007 201550018 201636038 201645009</li> </ul>	9100.10-01
<ul style="list-style-type: none"> <li>• Section 472; LIFO Election 201208033 201232012 201232013 201233005 201317006 201333001 201342009 201405006 201448017 201610014</li> </ul>	9100.11-00
<ul style="list-style-type: none"> <li>• Section 663; Special Rules Applicable to Sections 661 and 662 201245008 201348008</li> </ul>	9100.12-00
<ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004 201311016 201314013 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</li> </ul>	9100.15-00
<ul style="list-style-type: none"> <li>• Section 911; Citizens or Residents of the United States Living Abroad 201420015 201433009 201507016 201539018 201650006</li> </ul>	9100.17-00
<ul style="list-style-type: none"> <li>• Extension of Time For Filing Return 201442018</li> </ul>	9100.19-00
<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return 201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201507003 201514007 201524008 201527036 201533004 201541006 201541006 201542005 201548016 201550033 201601007 201606019 201628019 201631004 201648012 201648014 201702019 201711008</li> </ul>	9100.20-00
<ul style="list-style-type: none"> <li>• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 201431011</li> </ul>	9100.21-00

• Other

9100.22-00

201202017 201206006 201207003 201208001 201208032 201210009 201210013  
 201213014 201214019 201216006 201216018 201221003 201223003 201223004  
 201224003 201224015 201224025 201225002 201226006 201226008 201226010  
 201226020 201228004 201228007 201228008 201230003 201230004 201230005  
 201230012 201230018 201232016 201232017 201232025 201233006 201234012  
 201234023 201235003 201235005 201235007 201236015 201237002 201237004  
 201237006 201237010 201237011 201238005 201239005 201242001 201242004  
 201242008 201242010 201244003 201244013 201245009 201246023 201246024  
 201246025 201247005 201248012 201249004 201249010 201250002 201252006  
 201301009 201304001 201305002 201305005 201305010 201306001 201307003  
 201308003 201308006 201308007 201309001 201310018 201310024 201310025  
 201312019 201312024 201312025 201314019 201314027 201315002 201316008  
 201322002 201322034 201323008 201323011 201325004 201327001 201327004  
 201327005 201328028 201329001 201329007 201329008 201329009 201329010  
 201329011 201329012 201329013 201329014 201330001 201612007 201618007  
 201618007 201632002 201634002 201634002 201634002 201634020 201634020  
 201634020 201701003 201701005 201701010 201308003 201308006 201308007  
 201330001 201332003 201334010 201335002 201335007 201335010 201335012  
 201336002 201336004 201336008 201336010 201336011 201336013 201337005  
 201337006 201337008 201337009 201338014 201338019 201338027 201338036  
 201338038 201340003 201340006 201340007 201341022 201341023 201342005  
 201342008 201343011 201343014 201343015 201343017 201344005 201346003  
 201346008 201347006 201347013 201347018 201349003 201349008 201349009  
 201351012 201351015 201351016 201352005 201404008 201411008 201411011  
 201412004 201412009 201413001 201414009 201418013 201418016 201418020  
 201418033 201418034 201418038 201418040 201418041 201418042 201418043  
 201421010 201421011 201421012 201421013 201423003 201424001 201424015  
 201425005 201425006 201426024 201429010 201429020 201431005 201431008  
 201431009 201431010 201431012 201431013 201431014 201431015 201431016  
 201433003 201433004 201434001 201434002 201435004 201435012 201436002  
 201436041 201438004 201438019 201440019 201441007 201441012 201442013  
 201442016 201443003 201443003 201443009 201443009 201444015 201444018  
 201447003 201448001 201451012 201451023 201451026 201451029 201502001  
 201502002 201502005 201503008 201505028 201506006 201507006 201511012  
 201511012 201515008 201516013 201516052 201519004 201519011 201519020  
 201521007 201521007 201521007 201521007 201521007 201521010 201521010  
 201521010 201521010 201521010 201521011 201521011 201521011 201521011  
 201521011 201523011 201527037 201527038 201528002 201528003 201529001  
 201530015 201532004 201532005 201532030 201533003 201535001 201535002  
 201535014 201536001 201536004 201536008 201537009 201539006 201540001  
 201540002 201542007 201543005 201543007 201543009 201544010 201544011  
 201544021 201545013 201545014 201546011 201548014 201550028 201552003  
 201552005 201601003 201601010 201604007 201604007 201605014 201610010  
 201610011 201611001 201611005 201611006 201613013 201614010 201616006  
 201620009 201620009 201622019 201622022 201625006 201625009 201628003  
 201628017 201629006 201630003 201630003 201630004 201630004 201631010  
 201633007 201633013 201634002 201634020 201635003 201636011 201636016  
 201637002 201637003 201638008 201640003 201640009 201641007 201641012  
 201642012 201644005 201645003 201645004 201651011 201652014 201652018  
 201702024 201703010 201708001 201711007 201712011 **201714013 201714019**

• 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

201202019 201343002 201636004 201636005 201636006 201636007 201636008  
 201636009 201636010

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

9100.29-00

201249005 201250010 201310015 201329001 201329007 201329008 201329009  
 201329010 201329011 201329012 201329013 201329014 201521008 201521008  
 201521008 201521008 201521008 201606017 201606025

• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

201201008 201202013 201206013 201208009 201208010 201208020 201213007  
 201213009 201213015 201213017 201215001 201215002 201215003 201216001  
 201216002 201216003 201216004 201216012 201216014 201216020 201216021  
 201216024 201217002 201219007 201221005 201223009 201223010 201224008  
 201224009 201224010 201224020 201224021 201224022 201225001 201226012  
 201226014 201226017 201228006 201228031 201228032 201229006 201229009  
 201230001 201230010 201230013 201231005 201231008 201231009 201232010  
 201232031 201234013 201234015 201236001 201236016 201236019 201236020  
 201236021 201236024 201238001 201238002 201238003 201243005 201244001  
 201244011 201246003 201246014 201246015 201246016 201246026 201247002  
 201247003 201247006 201248005 201249008 201250016 201251011 201301005  
 201301006 201302012 201308012 201308013 201308014 201310013 201311008  
 201311013 201311017 201312001 201312002 201312003 201312004 201312005  
 201312006 201312007 201312008 201312009 201312010 201312011 201312012  
 201312013 201312014 201312015 201313004 201313005 201313006 201313007  
 201313008 201313009 201313010 201313011 201314010 201314015 201314030  
 201314037 201314039 201320016 201321013 201321014 201321015 201322021  
 201322022 201322037 201322038 201326010 201328021 201330009 201330013  
 201330014 201330028 201330029 201618001 201618001 201618002 201618002  
 201632011 201632012 201632016 201634008 201634008 201634008 201634009  
 201634009 201634009 201701015 201701016 201308012 201308013 201308014  
 201330009 201330013 201330014 201330028 201330029 201334011 201334012  
 201334013 201334014 201334015 201334016 201334017 201334018 201334019  
 201334020 201334021 201334022 201334023 201334024 201334025 201334026  
 201334027 201334028 201334029 201335003 201335004 201336005 201337011  
 201338030 201338032 201338033 201338037 201338041 201341007 201341024  
 201341025 201342002 201345008 201345009 201345010 201345011 201345012  
 201345013 201345014 201345015 201345016 201345022 201347007 201347008  
 201348002 201348003 201348004 201350002 201350003 201352004 201403009  
 201403009 201403013 201403013 201405001 201406002 201410015 201410016  
 201410028 201411003 201411010 201414008 201414012 201417008 201418006  
 201418012 201419002 201419003 201420006 201420014 201422001 201422009  
 201422010 201422013 201423007 201423016 201424012 201424018 201425004  
 201426003 201429013 201429014 201431007 201432003 201432010 201434006  
 201434015 201437002 201437008 201438002 201438017 201440002 201440005  
 201442002 201442008 201442009 201442010 201442011 201442012 201442022  
 201442023 201442024 201442025 201442026 201442027 201442028 201442029  
 201442030 201442031 201442032 201442033 201442034 201442035 201442036  
 201442039 201442040 201443001 201443001 201443005 201443005 201443007  
 201443007 201443008 201443008 201443010 201443010 201443011 201443012  
 201443012 201444026 201444027 201444028 201444029 201444030 201444031  
 201444032 201444033 201444034 201444035 201444036 201444037 201444038  
 201446014 201446015 201446016 201446017 201447017 201448006 201448015  
 201450007 201450008 201452001 201452003 201452005 201452006 201452007  
 201452008 201452009 201452010 201452011 201452012 201501001 201501002  
 201501003 201501004 201501008 201501009 201504001 201505004 201505005  
 201506004 201507005 201507009 201507010 201507012 201510028 201515015  
 201516004 201516005 201516006 201516018 201516032 201516033 201516040  
 201516048 201516053 201516057 201516058 201516059 201516060 201517002  
 201518001 201518006 201519006 201519009 201523002 201524007 201524022  
 201526001 201526002 201526003 201527020 201527021 201527022 201527023  
 201527024 201527025 201527026 201527027 201527028 201527029 201527030  
 201527031 201527033 201527034 201527035 201527041 201528011 201528013  
 201528015 201528021 201528022 201528023 201529005 201529007 201532003  
 201532027 201533007 201533008 201533009 201535010 201535015 201537008  
 201538001 201538014 201539002 201539004 201539009 201539010 201539011  
 201539012 201539013 201539014 201539015 201539016 201539017 201539022  
 201539023 201539026 201539027 201541002 201541002 201541004 201541004  
 201543010 201544022 201545006 201545007 201545008 201545009 201545011

201545020 201546002 201546005 201549005 201549006 201549007 201549008  
 201549009 201549011 201549012 201549014 201549015 201549016 201549018  
 201549021 201550002 201550027 201550030 201552007 201552015 201552016  
 201552017 201552018 201552019 201552020 201552022 201602002 201603022  
 201605001 201606009 201606010 201606011 201607002 201607006 201607007  
 201607008 201607009 201607010 201607011 201607012 201607013 201607014  
 201607015 201607016 201607018 201607020 201607021 201608003 201608004  
 201610001 201611004 201611012 201611013 201611018 201614011 201614012  
 201614013 201614014 201614018 201622004 201622016 201622017 201622018  
 201622020 201623004 201623008 201624006 201624010 201626006 201628001  
 201628012 201633016 201633018 201633019 201633024 201633030 201633031  
 201634008 201634009 201636002 201636024 201637004 201638006 201638007  
 201639005 201639006 201639013 201641004 201641015 201641016 201642002  
 201642003 201642009 201642010 201643010 201649007 201649008 201649011  
 201651001 201651009 201652011 201652013 201702010 201702011 201702012  
 201706007 201709002 201709010 201711004

<b>Section 9102</b>	<b>Administrative Procedure Act</b>	<b>9102.00-00</b>
	• Revenue Procedures 201351023	9102.01-00
<b>Section 9103</b>	<b>Attorneys</b>	<b>9103.00-00</b>
	• Practice 201329015 201330035 201330035	9103.02-00
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Royalties</i> 201519003	9114.01-12
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	9114.03-06
	• <i>China</i> 201438020	9114.03-07
	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>	<b>9115.00-00</b>
	201315022	
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07



• Not Able to Identify Under Present List

9999.98-00

201201001 201202022 201202029 201202041 201203005 201203014 201203015  
 201204012 201205009 201205023 201205024 201206001 201206020 201208029  
 201208044 201209004 201210004 201210005 201210007 201210027 201211014  
 201211021 201212015 201212018 201214003 201214005 201214016 201214025  
 201214029 201216011 201216046 201216048 201218010 201218028 201218029  
 201218030 201218031 201218032 201218033 201218034 201218035 201218038  
 201219001 201219003 201219015 201221002 201221020 201221040 201221041  
 201221042 201221043 201221044 201221045 201221046 201221047 201221048  
 201221049 201221050 201221051 201221052 201221053 201221054 201221055  
 201221056 201221057 201221058 201223011 201223017 201223018 201224040  
 201224041 201224044 201224045 201225012 201226022 201226023 201226024  
 201226025 201226039 201227007 201228015 201228016 201228049 201228050  
 201228051 201228052 201228053 201228054 201228056 201229002 201229019  
 201229020 201229021 201229022 201229023 201230011 201230021 201230033  
 201230036 201231003 201231021 201231022 201231023 201231024 201231025  
 201231026 201231027 201231028 201231029 201231030 201231031 201231032  
 201231033 201231034 201231035 201231036 201231037 201231038 201231039  
 201231040 201231041 201231042 201233018 201233028 201233029 201233030  
 201233031 201233032 201233033 201234017 201234035 201235022 201236017  
 201237018 201237024 201238011 201238012 201238016 201239007 201240005  
 201240019 201240020 201240023 201242026 201243001 201243004 201243010  
 201243020 201245005 201245012 201245013 201245015 201245016 201246017  
 201246018 201246022 201246030 201246035 201246037 201247001 201247011  
 201248018 201250009 201252016 201301001 201301014 201302008 201302017  
 201302021 201302025 201302028 201303004 201303015 201303016 201305001  
 201306011 201307009 201308015 201308016 201308030 201308036 201309002  
 201309005 201309006 201309007 201309008 201309009 201309010 201309012  
 201309020 201310007 201310051 201311001 201311009 201311018 201311024  
 201311027 201311044 201312024 201312029 201312032 201312034 201313012  
 201313020 201313026 201314007 201314011 201314043 201314046 201315011  
 201315013 201315018 201316015 201317008 201317011 201318034 201319020  
 201321003 201321004 201321011 201321028 201322001 201322019 201322027  
 201322039 201322043 201323015 201323018 201323021 201323023 201328023  
 201329028 201329029 201330003 201330030 201612008 201612008 201618004  
 201618004 201618004 201618004 201618005 201618005 201618008 201618008  
 201618009 201618009 201618009 201618009 201634011 201634011 201634011  
 201634011 201634011 201634011 201634014 201634014 201634014 201646004  
 201646004 201646004 201701006 201701006 201701007 201701007 201701014  
 201701014 201713006 201713006 201713006 201713008 201713008 201713009 201713009  
 201308015 201308016 201308030 201308036 201330003 201330030 201331005  
 201332004 201332014 201332015 201334005 201334006 201334042 201335005  
 201335019 201337013 201338043 201338045 201341035 201341036 201342006  
 201342010 201343001 201343019 201343022 201343026 201344009 201345001  
 201345002 201345007 201345008 201345009 201345010 201345011 201345012  
 201345013 201345014 201345015 201345016 201347022 201349005 201349015  
 201350008 201350009 201350010 201350026 201350027 201350028 201350029  
 201350030 201350031 201350034 201350039 201351002 201351021 201352001  
 201352002 201352003 201403006 201403006 201404010 201405015 201406004  
 201406004 201406010 201407002 201407002 201409006 201409007 201411022  
 201412005 201413001 201413004 201413005 201413010 201414001 201414001  
 201414003 201415010 201416011 201417019 201418002 201418014 201418014  
 201418023 201418023 201418035 201418047 201419001 201419011 201419011  
 201420004 201420016 201420019 201421007 201421014 201421025 201422033  
 201423005 201423025 201423045 201423046 201425005 201425006 201426022  
 201426026 201428001 201429018 201429019 201430024 201431003 201431011  
 201432016 201432017 201432027 201432031 201432033 201432034 201433029  
 201435013 201437010 201440033 201441015 201441035 201441036 201442015  
 201442019 201442049 201443002 201443036 201443037 201443037 201443038  
 201444039 201445007 201445010 201445010 201446018 201446022 201446022

201446034 201446037 201447012 201447020 201447027 201448032 201449005  
201450015 201451007 201451028 201451029 201501012 201503001 201503027  
201503028 201503029 201503030 201504009 201505038 201506018 201506019  
201507001 201507022 201509032 201509034 201509034 201509034 201509037  
201510043 201510043 201510059 201511033 201514005 201514006 201515008  
201515020 201515023 201515028 201515031 201516051 201516065 201518013  
201518013 201518016 201518022 201519030 201520004 201520006 201520008  
201521013 201521013 201521013 201521013 201521013 201521013 201521013  
201521013 201521013 201521013 201523009 201523026 201523027 201523028  
201523029 201523030 201523031 201523032 201526010 201526012 201526024  
201526025 201527010 201527043 201527051 201527052 201531002 201531020  
201531020 201532034 201534013 201535004 201535008 201535011 201536005  
201536005 201536017 201536019 201536022 201536023 201537012 201537012  
201537021 201538017 201538029 201539021 201539025 201542012 201543008  
201544001 201544003 201544012 201544017 201544017 201544024 201545018  
201545018 201545018 201545021 201546009 201547004 201547004 201548004  
201548004 201549022 201549022 201550034 201550037 201550041 201551005  
201551008 201552008 201552010 201552013 201552014 201552023 201552024  
201601004 201601006 201601006 201601008 201601008 201603003 201603003  
201603008 201603009 201603025 201603025 201603028 201604003 201604003  
201604013 201604013 201604013 201604013 201604015 201604015 201604017  
201604017 201605008 201605008 201605012 201606012 201606012 201607019  
201607019 201607024 201607024 201607028 201607029 201608008 201609005  
201609010 201610013 201611030 201613006 201613006 201613012 201614005  
201614036 201615007 201616011 201616012 201619006 201619007 201619008  
201620004 201620004 201620019 201620019 201621008 201621008 201621009  
201621009 201621014 201621014 201622009 201622009 201622011 201622023  
201622023 201622024 201622024 201622026 201622026 201623009 201624022  
201625002 201625002 201625016 201625027 201626001 201626008 201626008  
201626014 201626014 201626021 201626021 201626022 201626024 201626024  
201628019 201630005 201630005 201630008 201630008 201630010 201630010  
201630010 201630010 201630015 201630015 201630015 201630015 201630015  
201630015 201633004 201633004 201633010 201633010 201633011 201633011  
201633012 201633012 201633026 201633026 201633033 201633034 201634011  
201634011 201634014 201636001 201636040 201636040 201637009 201638005  
201638022 201638022 201638023 201639008 201640012 201641001 201641001  
201641003 201641003 201641013 201641017 201642005 201642005 201642006  
201642006 201642007 201642007 201642008 201642008 201642020 201642022  
201642023 201642024 201642031 201642031 201642033 201643007 201643007  
201643023 201643023 201643023 201645006 201645006 201647004 201647004  
201647004 201647004 201647007 201647007 201647007 201647007 201647007  
201647007 201648003 201648003 201648011 201650004 201650004 201650009  
201650009 201650014 201650017 201651006 201651006 201651007 201651007  
201652007 201652007 201652010 201652010 201652016 201652016 201652021  
201652031 201652032 201652034 201653010 201653010 201653011 201653011  
201653012 201653012 201653014 201653014 201653015 201653015 201702009  
201702023 201702026 201703001 201703001 201703009 201703009 201703011  
201703011 201703016 201706003 201706008 201706012 201706012 201706015  
201706015 201706016 201706016 201708003 201708004 201708005 201709007  
201710002 201710002 201710002 201710002 201710002 201710002 201710003  
201710004 201710010 201710011 201710011 201710011 201710011 201710015  
201710015 201710015 201710015 201710015 201710015 201710016 201710016  
201710016 201710016 201710020 201710020 201710020 201710020 201710020  
201710020 201710030 201710038 201710039 201710040 201710040 201710040  
201710041 201710041 201710042 201711010 201711011 201712010 201712010  
**201714003 201714009 201714009 201714012 201714012 201714016 201714016**  
**201714022 201714023 201714023 201714025 201714027 201714027 201714029**  
**201714029 201714029**

