

# Section 6110 Index

Written  
Determinations  
Requested After  
November 1, 1976

The index is arranged by Code section with various identifying subheadings. Each ruling, technical advice memorandum, and Chief Counsel advice issued under Code section 6110 is assigned a 9-digit reference number which appears after the heading to which the ruling refers. This number also appears on the ruling, technical advice memorandum, or Chief Counsel advice itself and is to be used when requesting copies of individual rulings, technical advice memoranda, or Chief Counsel advice.

The index will be cumulated on a weekly basis. A new index will be initiated each year.

Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief counsel advice may not be used or cited as precedent.

Any person having questions about this publication or about section 6110 of the Code should contact the Chief, Disclosure and Litigation Support Branch,  
CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 622-7570.

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| <b>Section 162</b> | <b>Trade or Business (Deductible v. Not Deductible)</b><br>201213023 201247010 201308027 201310039 201308027 201333005 201341029<br>201341031 201343003 201350008 201350009 201350010 201350026 201350027<br>201350028 201350029 201350030 201350031 201412002 201437004 201440027<br>201451014 201536006 201548011 201552028 201617002 201651014 201718029 | <b>162.00-00</b> |
|                    | • Trade or Business v. Not a Trade or Business<br>201528026   | 162.01-00        |
|                    | • <i>Reasonable Expectation of Profit v. No Reasonable Expectation</i><br>201543013   | 162.01-08        |
|                    | • Ordinary and Necessary (See Also Specific Headings Infra This Section)<br>201528026   | 162.02-00        |
|                    | • Certain Goods and Services  | 162.04-00        |
|                    | • <i>Capture Insurance</i><br>201219009 201219010 201219011 201224018 201533011   | 162.04-03        |

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|                    | • Certain Business Expenses   | 162.05-00        |
|                    | • <i>Campaign, Political, etc., Expenses</i><br>201616002   | 162.05-10        |
|                    | • Compensation  | 162.07-00        |
|                    | • <i>Payment of Insurance Premiums</i><br>201228037   | 162.07-31        |
|                    | • Cost of Goods Sold  | 162.15-00        |
|                    | • <i>Cost of Materials</i><br>201614037   | 162.15-02        |
|                    | • Expenditures Against Public Policy<br>201308027 201308027   | 162.21-00        |
|                    | • <i>Fines and Penalties</i><br>201308027 201308027 201513003 201528026 201623006                                       | 162.21-01        |
|                    | • Lobbying and Political Expenditures   | 162.24-00        |
|                    | • <i>Lobbying Activities</i><br>201543013   | 162.24-12        |
|                    | • Gift v. Deductible Expense<br>201543013   | 162.29-00        |
|                    | • Stock Reacquisition Expenses<br>201204010   | 162.34-00        |
|                    | • Million Dollar Cap - Executive Employee Compensation  | 162.36-00        |
|                    | • <i>Covered Employees</i><br>201321017 201543003   | 162.36-02        |
| <b>Section 163</b> | <b>Interest</b>   | <b>163.00-00</b> |
|                    | 201207009 201224027 201224028 201313013 201316003 201646003 201405005<br>201442052 201451027 201518009 <b>201721015</b> |                  |
|                    | • Installment Purchases<br>201405005  | 163.01-00        |
|                    | • Limitation on Investment Interest in General  | 163.03-00        |
|                    | • <i>Investment Interest</i><br>201217003   | 163.03-02        |
|                    | • <i>Investment Income and Expenses</i><br>201213008 201214004 201217004  | 163.03-03        |
|                    | • Personal Interest in General<br>201306018   | 163.05-00        |
|                    | • Qualified Residence Interest<br>201201017   | 163.06-00        |
|                    | • <i>Acquisition Indebtedness</i><br>201201017 201328023  | 163.06-01        |
|                    | • <i>Home Equity Indebtedness</i><br>201201017  | 163.06-02        |
|                    | • Original Issue Discount   | 163.07-00        |
|                    | • <i>S Corporations</i><br>201405005  | 163.07-07        |
|                    | • Registration-required Obligations<br>201504004 201610015 201614026  | 163.08-00        |

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|                    | <ul style="list-style-type: none"> <li>• Limitation on Deduction for Certain Interest Paid By Corporation to Related Person<br/>201202021</li> </ul>  | 163.10-00        |
|                    | <ul style="list-style-type: none"> <li>• Disqualified Debt Instruments<br/>201336018 201517003</li> </ul>   | 163.13-00        |
|                    | <ul style="list-style-type: none"> <li>• Repurchase Premium<br/>201707006</li> </ul>  | 163.17-00        |
| <b>Section 164</b> | <b>Taxes</b><br>201202004 201309004 201442020 201452015 201516007 201537015   | <b>164.00-00</b> |
|                    | <ul style="list-style-type: none"> <li>• Real Property Taxes<br/>201232018 201310029</li> </ul>   | 164.01-00        |
|                    | <ul style="list-style-type: none"> <li>• Taxes Assessed Against Local Benefits<br/>201310029</li> </ul>   | 164.09-00        |
|                    | <ul style="list-style-type: none"> <li>• Other<br/>201531016</li> </ul>   | 164.12-00        |
| <b>Section 165</b> | <b>Deductions For Losses</b><br>201240007 201240015 201306018 201308025 201325007 201328031 201612003<br>201308025 201343021 201351020 201411030 201451004 201451014 201511018<br>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<br/>201515001</li> </ul>  | 165.03-00        |
|                    | <ul style="list-style-type: none"> <li>• Limitations on Losses of Individuals - Casualty and Theft<br/>201213022 201346009 201445009</li> </ul>   | 165.04-00        |
|                    | <ul style="list-style-type: none"> <li>• Worthless Securities<br/>201252008 201333012 201524016 201552026 201610004 201650013</li> </ul>  | 165.06-00        |
|                    | <ul style="list-style-type: none"> <li>• <i>Securities In Affiliated Corporations</i><br/>201314005 201325007 201347002</li> </ul>  | 165.06-02        |
|                    | <ul style="list-style-type: none"> <li>• <i>Other</i><br/>201548003</li> </ul>  | 165.06-03        |
|                    | <ul style="list-style-type: none"> <li>• Disaster Losses<br/>201306017 201542002</li> </ul>   | 165.07-00        |
|                    | <ul style="list-style-type: none"> <li>• Wagering Losses<br/>201539028</li> </ul>   | 165.08-00        |
|                    | <ul style="list-style-type: none"> <li>• Other<br/>201552026</li> </ul>   | 165.11-00        |
|                    | <ul style="list-style-type: none"> <li>• Abandonment Losses<br/>201612003</li> </ul>  | 165.13-00        |
| <b>Section 166</b> | <b>Bad Debts</b><br>201328031 201515018 201602005   | <b>166.00-00</b> |
|                    | <ul style="list-style-type: none"> <li>• Partially Worthless Debt<br/>201642034</li> </ul>  | 166.03-00        |
|                    | <ul style="list-style-type: none"> <li>• Worthless Securities<br/>201450011</li> </ul>  | 166.05-00        |
|                    | <ul style="list-style-type: none"> <li>• Other<br/>201302024</li> </ul>   | 166.06-00        |
| <b>Section 167</b> | <b>Depreciation</b><br>201221002 201317003  | <b>167.00-00</b> |

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|--------------------|--|-------------------------------|
|                    | • Property Used in the Trade or Business<br>201330034 201330034  | 167.01-00                     |
|                    | • Reasonable Allowance<br>201625011  | 167.03-00                     |
|                    | • Basis<br>201214007 201249013   | 167.07-00                     |
|                    | • Tangibles  | 167.13-00                     |
|                    | • <i>Buildings</i><br>201515007  | 167.13-05                     |
|                    | • Date Property Placed in Service<br>201205005 201302007 201311003 201326008 201326009   | 167.19-00                     |
|                    | • Public Utility Property<br>201718017   | 167.22-00                     |
|                    | • <i>Normalization Rules</i><br>201223013 201223014 201334036 201418024 201436037 201436038 201438003<br>201519021 201531010 201531011 201531012 201532018 201532024 201532025<br>201534001 201541010 201541010 201544018 201548017 201603017 201619005<br>201640005 201709008 201717008 201718015   | 167.22-01                     |
|                    | • Computer Software<br>201549024   | 167.28-00                     |
| <b>Section 168</b> | <b>Modified Accelerated Cost Recovery System</b><br>201202017 201246034 201249003 201713004 201713005 201340006 201347013<br>201447018 201505029 201505030 201505031 201505032 201505033 201506007<br>201507014 201507015 201508004 201508005 201508006 201508007 201510031<br>201510032 201510033 201510034 201510035 201515007 201516021 201516041<br>201536003 201537005 201537006 201538003 201609002 201642010 201714004<br>201714005 201714006 201718017 | <b>168.00-00</b>              |
|                    | • Recovery Period<br>201216029   | 168.18-00                     |
|                    | • Classification of Property<br>201216029 201243003 201244015 201310028 201404001 201509029 201543001  | 168.20-00                     |
|                    | • <i>Assigned</i><br>201539024   | 168.20-01                     |
|                    | • Property Used Predominantly Outside the United States<br>201216008 201510038   | 168.25-00                     |
|                    | • Alternative Depreciation System (ADS)<br>201316006 201316007   | 168.29-00                     |
|                    | • <i>Outside the United States</i><br>201324005 201324006  | 168.29-01                     |
|                    | • <i>Tax-Exempt Use Property</i><br>201436048 201606005  | 168.29-02                     |
|                    | • Redeterminations, Changes in Use<br>201228036 201450001  | 168.32-00                     |
|                    | • Retirements<br>201710006 201710006 201710006   | 168.35-00                     |
| <b>Section 169</b> | <b>Amortization of Pollution Control Facilities</b><br>• Election of Amortization<br>201217015   | <b>169.00-00</b><br>169.02-00 |

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| <b>Section 170</b> | <b>Charitable, Etc. Contributions and Gifts</b>                              | <b>170.00-00</b> |
|                    | 201321012 201437004 201551003 201608012 201641021                            |                  |
|                    | • Value of Contribution  | 170.02-00        |
|                    | 201319010 201443019 201443020  |                  |
|                    | • Percentage Limitations   | 170.07-00        |
|                    | • <i>Educational Organizations</i>   | 170.07-02        |
|                    | 201417018  |                  |
|                    | • <i>Publicly Supported Organizations</i>                                    | 170.07-06        |
|                    | 201621015  |                  |
|                    | • Percentage Limitations - Corporations                                      | 170.08-00        |
|                    | 201226021  |                  |
|                    | • Donees of Charitable Contributions in General                              | 170.09-00        |
|                    | 201228026 201239011 201240036 201342011 201711014                            |                  |
|                    | • <i>United States, States, Political Subdivisions, Etc.</i>                 | 170.09-01        |
|                    | 201228026  |                  |
|                    | • <i>Religious, Charitable, Etc. Organizations</i>                           | 170.09-02        |
|                    | 201438032  |                  |
|                    | • Carryovers   | 170.10-00        |
|                    | • <i>Corporations</i>  | 170.10-02        |
|                    | 201226021  |                  |
|                    | • Ordinary Income and Capital Gain Property                                  | 170.11-00        |
|                    | 201443019 201443020  |                  |
|                    | • <i>Inventory and Other Property</i>  | 170.11-03        |
|                    | 201414014  |                  |
|                    | • Disallowance of Deduction  | 170.12-00        |
|                    | • <i>Partial Interests in Property</i>                                       | 170.12-03        |
|                    | 201249002  |                  |
|                    | • <i>Substantiation</i>  | 170.12-09        |
|                    | 201608012  |                  |
|                    | • Qualified Conservation Contribution  | 170.14-00        |
|                    | 201212009 201212010 201239008 201334039                                      |                  |
|                    | • Other  | 170.19-00        |
|                    | 201307008 201322046 201403016 201403016                                      |                  |
| <b>Section 172</b> | <b>Net Operating Loss Deductions (Deductible v. Not Deductible)</b>          | <b>172.00-00</b> |
|                    | 201226021 201243014 201315002 201328028 201328031 201536011                  |                  |
|                    | • Carryback and Carryover  | 172.01-00        |
|                    | 201228013 201233006 201249004 201309013 201310025 201335007 201532004        |                  |
|                    | 201616009 201628003  |                  |
|                    | • <i>Allowance Only to Same Taxpayer (Libson Shops)</i>                      | 172.01-01        |
|                    | 201605018  |                  |
|                    | • Specified Business   | 172.03-00        |
|                    | 201612013 201447006  |                  |
|                    | • Deferred Statutory or Tort Liability Losses                                | 172.07-00        |
|                    | 201442054  |                  |
| <b>Section 174</b> | <b>Research and Experimental Expenditures (Deductible v. Not Deductible)</b> | <b>174.00-00</b> |
|                    | 201324008 201718011  |                  |

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|---------------------|---|-------------------|
|                     | • Election to Amortize<br>201236013   | 174.01-00         |
| <b>Section 179</b>  | <b>Election to Expense Certain Depreciable Business Assets</b><br>201415009   | <b>179.00-00</b>  |
|                     | • Section 179 Property<br>201234024   | 179.01-00         |
| <b>Section 197</b>  | <b>Amortization of Goodwill &amp; Certain Other Intangibles</b><br>201203004 201228011 201317003 201501011 201543014 201642032 201702035<br>201709003   | <b>197.00-00</b>  |
|                     | • Certain Elections for Intangible Property<br>201214014  | 197.01-00         |
| <b>Section 215</b>  | <b>Alimony, etc., Payments</b><br>201206005 201246005   | <b>215.00-00</b>  |
|                     | • Payment For Child Support   | 215.08-00         |
|                     | • <i>Specification In Instrument</i><br>201706006   | 215.08-04         |
| <b>Section 216</b>  | <b>Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder</b><br>201537015   | <b>216.00-00</b>  |
| <b>Section 243</b>  | <b>Dividends Received by Corporations</b><br>201640018  | <b>243.00-00</b>  |
| <b>Section 245</b>  | <b>Dividends Received From Certain Foreign Corporations</b><br>201640018  | <b>245.00-00</b>  |
| <b>Section 263</b>  | <b>Capital Expenditures (Deductible v. Not Deductible)</b><br>201311021 201317003 201319009 201713010 201341029 201341031 201405014<br>201438005 201447004 201447015 201447016 201510039 201518012 201528034<br>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><br>201240011 201248014 201248015 201403011 201403011  | 263.02-01         |
|                     | • Permanent Improvements<br>201213023   | 263.03-00         |
|                     | • Leases  | 263.08-00         |
|                     | • <i>Acquisition Costs</i><br>201442021 201528012 201549020 201624021   | 263.08-04         |
|                     | • Acquisition of Property, Intangibles<br>201543014 201614037   | 263.13-00         |
|                     | • Allocation Between Capital Expenditure and Expense<br>201234026 201234027   | 263.14-00         |
|                     | • Election to Deduct or Capitalize Certain Expenditures<br>201221013 201405009 201535002  | 263.16-00         |
|                     | • Interest and Carrying Costs - Straddles<br>201212014 201310027  | 263.21-00         |
| <b>Section 263A</b> | <b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b><br>201504011   | <b>263A.00-00</b> |
|                     | • Exceptions  | 263A.02-00        |

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|                    | • <i>Substantially Constructed Self-Constructed Property</i><br>201515007  | 263A.02-10       |
|                    | • Capitalization of Costs  | 263A.03-00       |
|                    | • <i>Direct Costs</i><br>201439001   | 263A.03-01       |
|                    | • <i>Indirect Costs</i><br>201302018   | 263A.03-02       |
|                    | • Allocation Methods<br>201439001  | 263A.04-00       |
|                    | • <i>Simplified Production Method</i><br>201439001   | 263A.04-05       |
|                    | • Interest Capitalization<br>201302017 201638022   | 263A.08-00       |
|                    | • <i>Designated Property</i><br>201302017  | 263A.08-01       |
|                    | • Oil and Gas Activities<br>201211011  | 263A.13-00       |
| <b>Section 264</b> | <b>Amounts Paid in Connection With Insurance (Deductible v. Not Deductible)</b><br>201443015 201443015                                   | <b>264.00-00</b> |
|                    | • Exceptions<br>201322035 201617004  | 264.03-00        |
|                    | • Key Persons<br>201617004   | 264.04-00        |
|                    | • Allocation of Interest Expense to Policy Cash Values<br>201617004  | 264.05-00        |
| <b>Section 267</b> | <b>Losses, Expenses, and Interest With Respect to Transactions Between Related Parties</b><br>201252008 201330004 201330004 201702035    | <b>267.00-00</b> |
|                    | • Losses: Deduction Disallowed<br>201343021  | 267.01-00        |
|                    | • Expenses and Interest: In General  | 267.02-00        |
|                    | • <i>Matching of Deduction and Payee Income</i><br>201228035   | 267.02-01        |
|                    | • <i>Payments to Foreign Persons</i><br>201228035 201334037  | 267.02-03        |
|                    | • Special Rules Applicable to Controlled Groups: In General<br>201702035   | 267.07-00        |
|                    | • <i>Controlled Group Defined</i><br>201405009   | 267.07-01        |
|                    | • <i>Deferral of Loss from Sale or Exchange Between Members</i><br>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><br>201501010                                    | <b>274.00-00</b> |
|                    | • Substantiation<br>201246031  | 274.08-00        |

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|                     | <ul style="list-style-type: none"> <li>• Percentage Disallowance for Meals and Entertainment Deductions<br/>201219021</li> </ul>   | 274.14-00         |
| <b>Section 275</b>  | <b>Certain Taxes (Allowed v. Disallowed)</b>   | <b>275.00-00</b>  |
|                     | <ul style="list-style-type: none"> <li>• Federal Income<br/>201306018</li> </ul>   | 275.01-00         |
| <b>Section 280E</b> | <b>Expenditures In Connection With the Illegal Sale of Drugs</b>   | <b>280E.00-00</b> |
|                     | 201504011 201531016  |                   |
| <b>Section 280G</b> | <b>Golden Parachute Payments</b>   | <b>280G.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• Definitions</li> </ul>  | 280G.01-00        |
|                     | <ul style="list-style-type: none"> <li>• <i>Parachute Payment</i><br/>201519017</li> </ul>   | 280G.01-01        |
| <b>Section 301</b>  | <b>Distributions of Property</b>   | <b>301.00-00</b>  |
|                     | 201207002 201247004 201252008 201304002 201306012 201306013 201306014<br>201312028 201328025 201352007 201426019 201440006 201446013 201447019<br>201448016 201505035 201516047 201516050 201522001 201523017 201527004<br>201536016 201537020 201544015 201550017 201552011 201604008 201604008<br>201614033 201629003 201631005 201709011 201717005 <b>201721014</b> |                   |
|                     | <ul style="list-style-type: none"> <li>• Dividend in Property</li> </ul>   | 301.01-00         |
|                     | <ul style="list-style-type: none"> <li>• <i>Form v. Substance</i><br/>201552027 201640018</li> </ul>   | 301.01-07         |
|                     | <ul style="list-style-type: none"> <li>• Other Than a Dividend</li> </ul>  | 301.02-00         |
|                     | <ul style="list-style-type: none"> <li>• <i>Distribution With Respect to Stock v. Not With Respect to Stock</i><br/>201637010</li> </ul>   | 301.02-01         |
|                     | <ul style="list-style-type: none"> <li>• Liquidation v. Reorganization<br/>201350001</li> </ul>  | 301.04-00         |
|                     | <ul style="list-style-type: none"> <li>• Constructive Dividend<br/>201350001</li> </ul>  | 301.07-00         |
| <b>Section 302</b>  | <b>Distributions in Redemption of Stock</b>  | <b>302.00-00</b>  |
|                     | 201202010 201202020 201207002 201328025 201330017 201330018 201330017<br>201330018 201352007 201405005 201444007 201637010   |                   |
|                     | <ul style="list-style-type: none"> <li>• Disproportionate Redemption of stock<br/>201202010 201202020 201236025</li> </ul>   | 302.02-00         |
|                     | <ul style="list-style-type: none"> <li>• Complete Termination of Interest<br/>201228012 201405005</li> </ul>   | 302.03-00         |
| <b>Section 304</b>  | <b>Redemption Through Use of Related Corporations</b>  | <b>304.00-00</b>  |
|                     | <ul style="list-style-type: none"> <li>• Acquisition by Subsidiary</li> </ul>  | 304.01-00         |
|                     | <ul style="list-style-type: none"> <li>• <i>Distribution to which Section 301 Applies</i><br/>201252008 201330004 201330004</li> </ul>   | 304.01-03         |
|                     | <ul style="list-style-type: none"> <li>• Acquisition by Related Corporation (Other Than Subsidiary)</li> </ul>   | 304.02-00         |
|                     | <ul style="list-style-type: none"> <li>• <i>Section 304 v. Section 351</i><br/>201228034</li> </ul>  | 304.02-01         |
|                     | <ul style="list-style-type: none"> <li>• Control Requirement Met<br/>201601001</li> </ul>  | 304.03-00         |



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| <b>Section 305</b> | <b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b>   | <b>305.00-00</b> |
|                    | 201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016 201505035 201516047 201544015 201550017 201631005 201709011  |                  |
|                    | • Stock Dividends  | 305.01-00        |
|                    | 201304002 201404005 201446013 201447019 201516047 201537020  |                  |
|                    | • Distributions in Lieu of Money   | 305.03-00        |
|                    | 201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015 201552011 201607003 201629003 201631005 201637013 201709011 201717005  |                  |
|                    | • Disproportionate Distributions   | 305.04-00        |
|                    | 201213011 201404005 201446013 201537020 201604008 201604008 201717005  |                  |
|                    | • Deemed Distributions   | 305.13-00        |
|                    | 201604008 201604008  |                  |
| <b>Section 306</b> | <b>Dispositions of Certain Stock</b>   | <b>306.00-00</b> |
|                    | 201308001 201308001  |                  |
|                    | • Section 306 Stock v. Not 306 Stock   | 306.01-00        |
|                    | 201308001 201308001  |                  |
| <b>Section 311</b> | <b>Taxability of Corporation on Distribution</b>   | <b>311.00-00</b> |
|                    | 201352007 201405005 201421015 201511020 201511020  |                  |
|                    | • With Respect to its Stock  | 311.01-00        |
|                    | 201405005  |                  |
| <b>Section 312</b> | <b>Effect on Earnings and Profits (Decrease v. No Decrease)</b>  | <b>312.00-00</b> |
|                    | 201330002 201330002 201637010  |                  |
|                    | • Computations of Earnings and Profits   | 312.01-00        |
|                    | 201601001  |                  |
|                    | • Allocation in Separations  | 312.09-00        |
|                    | 201240017 201249012 201330002 201330002 201527003 201644018  |                  |
| <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>  | 316.09-03        |
|                    | 201637010  |                  |
| <b>Section 317</b> | <b>Other Definitions</b>   | <b>317.00-00</b> |
|                    | • Redemption of Stock v. Not a Redemption  | 317.02-00        |
|                    | 201247010  |                  |
| <b>Section 331</b> | <b>Gain or Loss to Shareholders in Corporate Liquidations</b>  | <b>331.00-00</b> |
|                    | 201211020 201252008 201330004 201330004 201334006 201511020 201511020  |                  |
|                    | • Year Liquidation Occurs  | 331.04-00        |
|                    | 201228023  |                  |
|                    | • Form v. Substance  | 331.07-00        |
|                    | 201252008  |                  |
| <b>Section 332</b> | <b>Complete Liquidation of Subsidiaries</b>  | <b>332.00-00</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>201721002</b> |                  |

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|                    | • Nonrecognition of Gain or Loss<br>201213018 201228030 201236014 201308002 201314001 201315016 201308002<br>201339001 201412013 201415001 201603002  | 332.01-00        |
|                    | • Debts of Parent to Subsidiary<br>201213018  | 332.07-00        |
| <b>Section 336</b> | <b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b><br>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><br>201418025  | 336.03-01        |
|                    | • <i>Disqualified Property</i><br>201418025   | 336.03-02        |
|                    | • <i>Liquidation to which section 332 Applies</i><br>201328003  | 336.03-05        |
|                    | • Stock Sales and Distributions Treated as Asset Transfers<br>201546011 201611006 201622019 201625006 201633013 201636011 201640009<br>201652014 201702024 201711007 201714019 <b>201721011</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><br>201404004 201536004 201625009                        | <b>337.00-00</b> |
|                    | • Section 332 Liquidations<br>201404004   | 337.10-00        |
|                    | • Loss on Stock of Subsidiary<br>201606017 201606025  | 337.13-00        |
|                    | • Conversion to Tax Exempt  | 337.14-00        |
|                    | • <i>Transfer of Substantially All Assets to Tax Exempt</i><br>201404004  | 337.14-01        |
|                    | • Loss Disallowance<br>201310015 201606017 201606025  | 337.16-00        |
|                    | • <i>Basis Reductions on Deconsolidation</i><br>201521008 201521008 201521008 201521008 201521008   | 337.16-01        |
|                    | • <i>Allowable Worthless Stock Loss</i><br>201249005 201250010 201329001 201329007 201329008 201329009 201329010<br>201329011 201329012 201329013 201329014                                     | 337.16-02        |
| <b>Section 338</b> | <b>Certain Stock Purchases Treated as Asset Acquisitions</b><br>201211009 201213013 201214012 201351004 201412012 201429016 201435002<br>201702035  | <b>338.00-00</b> |
|                    | • Express Election<br>201214018 201412012   | 338.01-00        |
|                    | • <i>Time in which Election must be made</i><br>201206010 201246021 201632019 201338011 201437005 201438018 201503007<br>201510037 201530017 201534007 201611016                                | 338.01-02        |
|                    | • Qualified Stock Purchase<br>201203004 201211009 201213013 201214012 201216026 201228011 201252011<br>201351004 201622012 201702035  | 338.02-00        |
|                    | • Consistency Rules<br>201213013 201214012  | 338.04-00        |

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|--------------------|--|------------------|
|                    | • Purchase from Related Corporation<br>201203004 201702035   | 338.09-00        |
|                    | • Deemed Asset Sale and Liquidation in 338(h)(10) Election<br>201203004 201702035  | 338.80-00        |
| <b>Section 341</b> | <b>Collapsible Corporations</b><br>201209025   | <b>341.00-00</b> |
| <b>Section 351</b> | <b>Transfer to Corporation Controlled by Transferor</b><br>201201012 201212001 201214014 201224006 201228030 201232030 201232033<br>201240017 201249012 201250004 201252002 201252014 201312017 201314001<br>201330002 201330002 201333007 201348006 201350001 201350007 201411006<br>201412013 201415001 201416002 201422004 201424007 201424010 201431002<br>201436033 201437007 201437013 201438009 201446019 201505012 201506008<br>201511015 201511015 201641011  | <b>351.00-00</b> |
|                    | • Control v. No Control by Transferor<br>201224006 201242007 201306006 201326014 201333007 201506008 201601001   | 351.01-00        |
|                    | • Series of Transactions<br>201212001 201506008 201531014  | 351.02-00        |
|                    | • "Property" Defined<br>201506008 201552026  | 351.05-00        |
|                    | • Constructive Exchange<br>201350001   | 351.11-00        |
|                    | • Section 351 v. Section 304 (See Also 0304.01-01)<br>201228034  | 351.12-00        |
|                    | • Investment Company Exception<br>201547003 201622001 201622014 201633028 201716016 201716017 201716018<br>201716019 201716020   | 351.13-00        |
|                    | • Non-Qualified Preferred Stock<br>201716045   | 351.14-00        |
|                    | • Exceptions<br>201552026  | 351.15-00        |
| <b>Section 354</b> | <b>Exchanges of Stock and Securities in Certain Reorganizations</b>  | <b>354.00-00</b> |
|                    | • Exchange v. Liquidation<br>201423010   | 354.01-00        |
| <b>Section 355</b> | <b>Distribution of Stock and Securities of a Controlled Corporation</b><br>201202007 201208017 201213001 201213005 201216027 201228030 201228033<br>201229002 201232033 201236014 201238018 201240013 201244006 201245020<br>201252017 201305003 201306010 201310023 201312017 201323017 201325009<br>201328024 201330002 201330022 201612012 201634010 201634010 201634010<br>201330002 201330022 201333007 201334009 201334032 201337003 201338040<br>201339001 201340009 201341026 201347005 201349006 201352007 201402002<br>201402002 201407005 201411012 201416002 201416005 201418018 201418030<br>201419005 201419010 201419012 201422018 201423012 201424006 201424009<br>201424013 201426004 201437006 201441009 201441010 201441016 201503006<br>201505013 201512001 201524005 201535007 201537018 201601001 201603005<br>201603006 201603020 201624011 201626017 201633014 201634010 201641011<br>201643008 201644018 201651010 201706005 201716002 <b>201721002</b> | <b>355.00-00</b> |

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|---|-----------|
| <ul style="list-style-type: none"> <li>• Spin-Off</li> </ul>  | 355.01-00 |
| 201202007 201203004 201211008 201213018 201215005 201216023 201216027<br>201228002 201228030 201232014 201232033 201233016 201236014 201240017<br>201244006 201244008 201246027 201249012 201251006 201305003 201306006<br>201308002 201312017 201312020 201312022 201314001 201315009 201315016<br>201325009 201328024 201329005 201330007 201330022 201612012 201634010<br>201634010 201634010 201308002 201330007 201330022 201334009 201334032<br>201335001 201336012 201337007 201338040 201340009 201341004 201341013<br>201341026 201347005 201348005 201349006 201350007 201352007 201404002<br>201407005 201409002 201409003 201411002 201412013 201415001 201416005<br>201418030 201418039 201418046 201419005 201419010 201419012 201422004<br>201422012 201423006 201423010 201424005 201424006 201424008 201424009<br>201424011 201424013 201426004 201426008 201430002 201433007 201436033<br>201437006 201437013 201438009 201440014 201441008 201441009 201441016<br>201443017 201445008 201503006 201504007 201505007 201505013 201511001<br>201511001 201512001 201516014 201528006 201535006 201535007 201537018<br>201538015 201542004 201603005 201603006 201603020 201605016 201607003<br>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<br>201238018 201240016 201245020 201246027 201252017 201306010 201308017<br>201308018 201310023 201313016 201323017 201327003 201330002 201330007<br>201308017 201308018 201330002 201330007 201337003 201350007 201352007<br>201403002 201403002 201404002 201405003 201411002 201411012 201418019<br>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<br>201418039 201418046 201426007 201429006 201436033 201531014 201535007<br>201542004 201551009 201605016 201606014 201607003 201624004 201624004<br>201625012 201625013 201626002 201633009 201634010 201637013 201643008<br>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<br>201614001 201627001  |           |

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| <b>Section 356</b> | <b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized)</b><br>201424017 <b>201721014</b>  | <b>356.00-00</b> |
|                    | • Reorganization Exchange   | 356.01-00        |
|                    | • <i>Series of Transactions</i><br>201614017  | 356.01-02        |
|                    | • Securities as "Other Property"<br>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>In General</i><br><b>201721002</b>   | 357.02-01        |
|                    | • <i>Exceptions</i><br>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<br>201411006 201437007  | 358.02-00        |
|                    | • Assumption of Liabilities<br><b>201721002</b>   | 358.03-00        |
| <b>Section 361</b> | <b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)</b><br>201228033 201634010 201634010 201634010 201409003 201504007 201511001<br>201511001 201516014 201542004 201613008 201634010 201637013 201649012<br>201651010 | <b>361.00-00</b> |
|                    | • Exchanges Not Solely in Kind<br>201423010 201440014   | 361.01-00        |
|                    | • Distributions<br>201607003 201627001  | 361.02-00        |
|                    | • <i>Distributions of Appreciated Property</i><br><b>201721014</b>  | 361.02-01        |
|                    | • <i>Certain Transfers to Creditors</i><br>201228033 201409003 201511001 201511001 201537004 201601001 201627001<br>201703012 <b>201721002</b>  | 361.02-02        |
| <b>Section 362</b> | <b>Basis to Corporations</b><br>201411006 201418013 201418034 201418041 201418042 201441014 201502001<br>201502002 201505028  | <b>362.00-00</b> |
|                    | • Property Acquired in Reorganizations and Transfers by Controlling Stockholders<br>201701005 201418013 201418041 201418042 201505028 201521011 201521011<br>201521011 201521011 201521011 201545013  | 362.01-00        |
| <b>Section 367</b> | <b>Foreign Corporations</b><br>201348011 201432002 201639014  | <b>367.00-00</b> |
|                    | • Transfer to Foreign Corporations Subject to Section 367(a)<br>201321018 201651015   | 367.01-00        |
|                    | • Treatment of Transfers of Stock or Securities to Foreign Corporations<br>201321018 201651015  | 367.03-00        |
|                    | • <i>Reorganizations Described in Section 368(a)(1)(B)</i><br>201249011 201250021 201324009   | 367.03-01        |

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|                    | • <i>Treatment of Subsequent Disposition of Stock of Transferee</i><br>201321018  | 367.03-13        |
|                    | • Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a)   | 367.06-00        |
|                    | • <i>Anti-Abuse Rule</i><br>201530020   | 367.06-07        |
|                    | • Transfers of Intangible Property to Foreign Corporations Under Section 367(d)<br>201321018  | 367.30-00        |
|                    | • Treatment of Distribution Described in Section 367(e)<br>201348011 201423006 201639014  | 367.40-00        |
|                    | • <i>Liquidations Under Section 332</i><br>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<br>201228030 201236014 201238018 201239003 201240017 201247009 201249012<br>201252017 201308001 201308017 201308018 201310023 201312017 201314003<br>201325009 201330022 201308001 201308017 201308018 201330022 201341026<br>201349006 201402002 201402002 201404006 201406005 201416002 201419005<br>201424005 201424006 201424009 201424011 201426004 201512001  |                  |
|                    | • Statutory Merger or Consolidation (Type "A")<br>201213001 201213019 201213021 201228033 201232033 201252002 201252014<br>201312017 201314008 201314028 201326006 201333007 201350007 201404002<br>201423010 201436034 201438009 201505012 201535007 201625012 201625013   | 368.01-00        |
|                    | • Stock for Stock (Type "B")<br>201249011 201250021 201324009 201603020   | 368.02-00        |
|                    | • <i>Liquidation Distribution</i><br>201418039 201418046  | 368.02-02        |
|                    | • Stock for Property (Type "C")<br>201224006 201228030 201247009 201252014 201324003 201340016 201411002<br>201413003 201418039 201418046 201422004 201424007   | 368.03-00        |
|                    | • <i>Substantially All the Property</i><br>201247009  | 368.03-01        |
|                    | • Assets for Control of Transferee (Type "D")<br>201203004 201208017 201212001 201213001 201213002 201213005 201214013<br>201215005 201216023 201216027 201219003 201229002 201230007 201232014<br>201232033 201233016 201234009 201236014 201238018 201240013 201240016<br>201244006 201244008 201250004 201251006 201252002 201252017 201306006<br>201306010 201308002 201310023 201312022 201313016 201314001 201315016<br>201325009 201329005 201330002 201330007 201330022 201612012 201308002<br>201330002 201330007 201330022 201333007 201335001 201336012 201337003<br>201337007 201338040 201339001 201340009 201341004 201341013 201341026<br>201347005 201349006 201350007 201402002 201402002 201405003 201407005<br>201409002 201409003 201411002 201411012 201412013 201415001 201416005<br>201418018 201418019 201418030 201418039 201418046 201419005 201419010<br>201419013 201422012 201422017 201423012 201424005 201424006 201424008<br>201424009 201424011 201424013 201426004 201426007 201426008 201430002<br>201433007 201435005 201437006 201438009 201441008 201441016 201443017<br>201445008 201512001 201524005 201528006 201531014 201537018 201603020<br>201607003 201613008 201637013 | 368.04-00        |
|                    | • Recapitalization (Type "E")<br>201308001 201315009 201315020 201315021 201308001 201424010  | 368.05-00        |

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|                    | • Change in Identity, etc. (Type "F")<br>201201004 201201012 201208019 201228030 201236014 201239003 201250004<br>201252011 201252014 201314003 201316017 201322008 201326006 201328003<br>201330022 201330022 201333007 201339001 201404006 201411002 201418039<br>201418046 201445008 201511020 201511020 201611015 201635001 201638004                                    | 368.06-00        |
|                    | • Continuity of Interest Rule<br>201214013 201224006 201247009   | 368.08-00        |
|                    | • <i>Related party Acquisitions</i><br>201214013   | 368.08-03        |
|                    | • <i>Business Enterprise Continuity</i><br>201247009 201314028 201413003 201644018   | 368.08-06        |
|                    | • <i>Historic Business Assets</i><br>201224006   | 368.08-07        |
|                    | • <i>Transfers to Controlled Corporations</i><br>201214013 201224006 201234009 201240016 201424007 201625012 201625013   | 368.08-08        |
|                    | • Plan of Reorganization<br>201411002 201626002 201627001  | 368.09-00        |
|                    | • <i>Several Steps</i><br>201252014 201411002  | 368.09-01        |
|                    | • Liquidation v. Reorganization<br>201505012   | 368.12-00        |
|                    | • Transactions Involving Two or More Investment Companies<br>201247009   | 368.13-00        |
|                    | • Transfer by Corporation in Title 11 Case (Type "G")<br>201208036 201230020 201523001 201644018 201716002   | 368.14-00        |
| <b>Section 381</b> | <b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b>   | <b>381.00-00</b> |
|                    | • Method of Accounting<br>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><br>201208002 201215007 201228023 201229004 201251002 201306003 201308026<br>201308029 201309013 201314035 201322032 201326013 201328027 201308026<br>201308029 201335012 201345023 201350006 201403007 201403007 201412009<br>201432015 201443009 201443009 201549010 | <b>382.00-00</b> |
|                    | • General Rule<br>201648004  | 382.01-00        |
|                    | • Scope of Section 382 Limitation  | 382.02-00        |
|                    | • <i>Closing of the Books</i><br>201418038 201545014   | 382.02-05        |
|                    | • Value of Old Loss Corporation<br>201435003   | 382.05-00        |
|                    | • Ownership Change<br>201350006  | 382.07-00        |
|                    | • <i>Segregation Rules</i><br>201350006 201451015  | 382.07-05        |
|                    | • Built-in Gains and Losses and Section 338 Gains<br>201629007   | 382.08-00        |

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|--------------------|---|------------------|
|                    | • <i>Net Unrealized Built-in Gain</i><br>201629007  | 382.08-01        |
|                    | • Definitions and Special Rules<br>201215007 201403007 201403007  | 382.11-00        |
|                    | • <i>5-Percent Shareholder</i><br>201215007 201403007 201403007   | 382.11-09        |
|                    | • Operating Rules<br>201322032 201335012 201443009 201443009  | 382.12-00        |
|                    | • <i>Contributions to Capital</i><br>201350006  | 382.12-01        |
|                    | • <i>Title 11 or Similar Case</i><br>201306003 201322032 201328027 201435003 201648004  | 382.12-08        |
|                    | • <i>Election Out</i><br>201519004  | 382.12-13        |
|                    | • <i>Controlled Groups</i><br>201232016 201232017 201335012 201421011 201421012 201421013 201443009<br>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<br>201230008 201323021   | 385.01-00        |
|                    | • New Financial Products<br>201209006 201226026   | 385.03-00        |
| <b>Section 401</b> | <b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b><br>201205022 201234036 201238031 201242019 201242020 201338028 201650002<br>201650003                  | <b>401.00-00</b> |
|                    | • Impossibility of Diversion  | 401.01-00        |
|                    | • <i>Exclusive Benefit of Employees or Their Beneficiaries</i><br>201538022   | 401.01-01        |
|                    | • <i>Definitely Determinable Benefits Under a Pension Plan</i><br>201501025   | 401.01-03        |
|                    | • Impossibility of Diversion<br>201228055   | 401.03-00        |
|                    | • Discrimination as to Contributions or Benefits (See Also 401.29-01,<br>401.20-00, 414.00-00)<br>201440027 201605006   | 401.04-00        |
|                    | • <i>Discrimination in Availability of Form of Benefit</i><br>201605006   | 401.04-03        |
|                    | • Required Distributions<br>201202042 201208039 201318033 201320021 201424031 201434028 201437025<br>201437034 201503024 201628004 201628005 201628006                | 401.06-00        |
|                    | • <i>In General</i><br>201203033 201210047 201228045 201228051 201241017 201422028 201422029<br>201422030 201422031 201424031 201427023 201430022 201431034 201434028 | 401.06-01        |
|                    | • <i>Employee Dies Before Entire Interest Distributed</i><br>201202042 201208039 201210045 201320021 201628004 201628005 201628006<br>201633025                       | 401.06-02        |
|                    | • Commencement of Benefits Under Qualified Trusts<br>201221033  | 401.11-00        |



|                    |  |                  |
|--------------------|--|------------------|
|                    | • Medical, Etc. Benefits   | 401.27-00        |
|                    | 201611003 201625005 201639001  |                  |
|                    | • Cash or Deferred Arrangements  | 401.29-00        |
|                    | 201417025 201527042 201532036 201601012  |                  |
|                    | • <i>Special Antidiscrimination Rules</i>  | 401.29-01        |
|                    | 201615013 201615013  |                  |
| <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   | 402.01-00        |
|                    | 201417025  |                  |
|                    | • Foreign Situs Trust  | 402.03-00        |
|                    | 201341039 201406022 201419026 201430028 201436055 201452027 201502021              |                  |
|                    | 201505046  |                  |
|                    | • Amounts Distributed or Made Available to Beneficiary                             | 402.06-00        |
|                    | 201431037 201527042  |                  |
|                    | • Unrealized Appreciation of Employer's Securities                                 | 402.07-00        |
|                    | 201242019 201427024  |                  |
|                    | • Rollover Contributions   | 402.08-00        |
|                    | 201211031 201215015 201224043 201233021 201233022 201234034 201305015              |                  |
|                    | 201323040 201330047 201618014 201618014 201330047 201341038 201346013              |                  |
|                    | 201403020 201403025 201418063 201419020 201419021 201420026 201426032              |                  |
|                    | 201442070 201443029 201443030 201445028 201446031 201446032 201446038              |                  |
|                    | 201448033 201452022 201452025 201505045 201514020 201521022 201521022              |                  |
|                    | 201521022 201521022 201521022 201524027 201535026 201539036 201543022              |                  |
|                    | 201622040  |                  |
|                    | • <i>Reorganization Payments</i>   | 402.08-03        |
|                    | 201535025  |                  |
|                    | • <i>By a Surviving Spouse</i>   | 402.08-05        |
|                    | 201523019 201523020  |                  |
|                    | • Tax on Lump Sum Distributions  | 402.09-00        |
|                    | 201241019  |                  |
| <b>Section 403</b> | <b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b>                     | <b>403.00-00</b> |
|                    | 201230030  |                  |
|                    | • Non-Forfeitable Rights   | 403.03-00        |
|                    | 201345036 201451062 201501026  |                  |
|                    | • Annuities Purchased by Section 501(c)(3) Organizations or Public Schools         | 403.04-00        |
|                    | 201634021 201634021 201634021 201538020 201634021                                  |                  |

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|                     | <ul style="list-style-type: none"> <li>• Rollover Amounts</li> </ul>  | 403.05-00         |
|                     | 201212023 201224043 201323040 201419021 201524027 201644023   |                   |
| <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   |                   |
|                     | <ul style="list-style-type: none"> <li>• Exclusive Benefit of Individual or His Beneficiary</li> </ul>  | 408.01-00         |
|                     | 201225020   |                   |
|                     | <ul style="list-style-type: none"> <li>• Qualification</li> </ul>   | 408.02-00         |
|                     | <ul style="list-style-type: none"> <li>• <i>Benefit Distributions</i></li> </ul>  | 408.02-01         |
|                     | 201628004 201628005 201628006 201633025 201706004   |                   |

• Rollover Contributions

408.03-00

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|                     |  |                   |
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|                     | 201524031 201525020 201525020 201525020 201525020 201526026 201526027<br>201527050 201528042 201529017 201529018 201530024 201530025 201531024<br>201532038 201532039 201532041 201533024 201533025 201533026 201535027<br>201535028 201535029 201537032 201537033 201538028 201542008 201542009<br>201542010 201542011 201543021 201545033 201545034 201545035 201546013<br>201547010 201547011 201547012 201548026 201548027 201550049 201602012<br>201602013 201603044 201603045 201603046 201606032 201610024 201611021<br>201611023 201611024 201611025 201611026 201611027 201611028 201611029<br>201615023 201615023 201615024 201615024 201615025 201615025 201616013<br>201617014 201617015 201617016 201617017 201617018 201619015 201620020<br>201620020 201621020 201621021 201621022 201622036 201622037 201622038<br>201622039 201625022 201625023 201625024 201625025 201625026 201626029<br>201627007 201628024 201629013 201629014 201629015 201635012 201636049<br>201636050 201637019 201639019 201639020 201639021 201639022 201639023<br>201640026 201641032 201642039 201642040 201643027 201643028 201643029<br>201644022 201645021 201645022 201645023 201645024 201647014 201647014<br>201650022 201652033 201705009 201706004 201709023 <b>201721025</b> |                   |
|                     | <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<br>201404016 201404018 201442071 201446036 201448034 201449012 201449013<br>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<br>201427030 201428017 201437021 201511040 201511040 201511041 201511041<br>201525019 201525019 201525019 201525019 201619016 201719029  |                   |





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|---------------------|---|-------------------|
|                     | • Constructive Receipt<br>201321023 201327002   | 451.14-00         |
|                     | • <i>Payments to Third Person</i><br>201321023  | 451.14-03         |
|                     | • Accrual Method<br>201321023   | 451.19-00         |
| <b>Section 453</b>  | <b>Installment Method (Available v. Not Available)</b><br>201405005 201440004 201451004 201503005 201524010 201524011 201524012<br>201524013 201530001 201540003        | <b>453.00-00</b>  |
|                     | • Disposition of Obligations<br>201248006 201248007 201248008   | 453.05-00         |
|                     | • Timely v. Untimely Elections<br>201530001 201616004   | 453.06-00         |
|                     | • <i>Election Out</i><br>201524010 201524011 201524012 201524013 201530001 201540003  | 453.06-06         |
|                     | • Revocation of Elections<br>201232021 201332009 201440004 201503005  | 453.08-00         |
|                     | • Contingent Payment Sales<br>201241001   | 453.09-00         |
|                     | • <i>Alternative Basis Recovery</i><br>201241001 201417006 201626009 201626010 201626011 201626012  | 453.09-01         |
|                     | • Definitions   | 453.10-00         |
|                     | • <i>Installment Method</i><br>201348007  | 453.10-02         |
|                     | • Dealer Dispositions   | 453.13-00         |
|                     | • <i>Exceptions to Dealer Dispositions</i><br>201622007   | 453.13-01         |
|                     | • Gross Profit Ration Calculation<br>201203017  | 453.16-00         |
| <b>Section 453A</b> | <b>Special Rules for Non Dealers of Real Property</b>   | <b>453A.00-00</b> |
|                     | • Interest on Deferred Tax Liability<br>201221021   | 453A.03-00        |
| <b>Section 457</b>  | <b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b><br>201228043 201351001 201434003 201508001 201545010 201636018 201643015 | <b>457.00-00</b>  |
|                     | • Year of Inclusion in Gross Income<br>201211001  | 457.01-00         |
|                     | • Eligible Deferred Compensation Plan Defined<br>201211001  | 457.05-00         |
|                     | • <i>State</i><br>201643015   | 457.05-02         |
|                     | • Special Rules<br>201508001  | 457.09-00         |
|                     | • <i>Nonelective Deferred Compensation</i><br>201447002   | 457.09-06         |
|                     | • <i>Length of Service Award Plans</i><br>201508001   | 457.09-08         |

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| <b>Section 460</b>  | <b>Special Rules for Long-Term Contracts</b><br>201650014   | <b>460.00-00</b>  |
|                     | • Allocation of Costs to Contract (See Also 451 and 446)  | 460.03-00         |
|                     | • <i>Construction/Real Estate ISP - Percentage of Completion Method of Accounting - Timing of Cost Recognition</i><br>201537022   | 460.03-09         |
| <b>Section 461</b>  | <b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b><br>201237012 201322023 201323006 201343012 201442048 201603024 201610006<br>201718029        | <b>461.00-00</b>  |
|                     | • Accrual Method<br>201246029   | 461.01-00         |
|                     | • <i>Expenditure For Asset Having Long Useful Life</i><br>201311021   | 461.01-06         |
|                     | • Incurred Liabilities  | 461.06-00         |
|                     | • <i>Accrual Basis</i><br>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><br>201606027  | 465.01-01         |
|                     | • <i>Amounts Protected Against Loss</i><br>201308028 201308028  | 465.01-02         |
|                     | • Activities to Which Section Applies<br>201501012  | 465.02-00         |
|                     | • Exclusions  | 465.04-00         |
|                     | • <i>Real Property</i><br>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<br>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)<br>201311011   | 468.01-00         |
| <b>Section 468A</b> | <b>Special Rules for Decommissioning Cost</b><br>201612003 201644013 201644014  | <b>468A.00-00</b> |
|                     | • In General<br>201203001 201203016 201238010 201239002 201249001 201322029 201322030<br>201345019 201411014 201432012 201450009 201450010 201451011 201451013<br>201510030 | 468A.01-00        |
|                     | • Ruling Amount<br>201221011  | 468A.04-00        |
|                     | • <i>Initial Schedules</i><br><b>201721009 201721010</b>  | 468A.04-01        |



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|                     | • <i>Revised Schedules</i>   | 468A.04-02        |
|                     | 201244007 201245011 201246009 201246010 201246011 201250006 201250007<br>201331003 201331004 201334002 201334003 201334004 201334035 201336015<br>201347009 201347010 201515014 201521005 201521005 201521005 201521005<br>201521005 201540007 201541005 201541005 201542006 201545019 201546007<br>201546008 201547001 201547002 201550019 201550020 201550021 201616003<br>201616005 201641006 201644011 201644012 201647006 201647006 201716022<br><b>201721009 201721010</b> |                   |
|                     | • Time When Payments Deemed Made   | 468A.07-00        |
|                     | 201450011  |                   |
| <b>Section 468B</b> | <b>Special Rules For Designated Settlement Funds</b>   | <b>468B.00-00</b> |
|                     | 201208036 201347019 201411027  |                   |
|                     | • In General   | 468B.01-00        |
|                     | 201447005 201450019  |                   |
|                     | • Taxation of Designated Settlement Funds  | 468B.02-00        |
|                     | 201347019 201411027 201718018  |                   |
|                     | • Other Funds  | 468B.06-00        |
|                     | 201322026 201718029  |                   |
|                     | • Clarification Of Taxation of Certain Funds   | 468B.07-00        |
|                     | 201208036 201347019 201411027  |                   |
| <b>Section 469</b>  | <b>Passive Activity Losses and Credits Limited</b>   | <b>469.00-00</b>  |
|                     | 201244017 201312041 201324018 201411025 201427016 201515032  |                   |
|                     | • Disallowed Loss and Credit   | 469.01-00         |
|                     | • <i>Closely Held C Corporation</i>  | 469.01-02         |
|                     | 201411025  |                   |
|                     | • Passive Activity Defined   | 469.03-00         |
|                     | 201341030  |                   |
|                     | • <i>Definition of Activity</i>  | 469.03-03         |
|                     | 201221012 201634022 201634022 201634022 201341030 201411025 201634022<br>201651003   |                   |
|                     | • Rules Determining Income or Loss   | 469.05-00         |
|                     | 201348013  |                   |
|                     | • Disposition of Entire Interest in Passive Activity   | 469.07-00         |
|                     | 201415002 201428008  |                   |
|                     | • Material Participation Defined   | 469.08-00         |
|                     | 201317010  |                   |
|                     | • Other Definitions and Rules  | 469.10-00         |
|                     | 201348013  |                   |
|                     | • Real Property Business   | 469.14-00         |
|                     | 201321021 201427016 201504010 201638014 201638015 201638016  |                   |
| <b>Section 471</b>  | <b>General Rule for Inventories</b>  | <b>471.00-00</b>  |
|                     | 201504011  |                   |
| <b>Section 472</b>  | <b>Last-In, First-Out Inventories</b>  | <b>472.00-00</b>  |
|                     | • Election   | 472.01-00         |
|                     | 201208033 201342009  |                   |
|                     | • LIFO Conformity Requirement  | 472.05-00         |
|                     | 201550031  |                   |

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| <b>Section 475</b> | <b>Mark to Market Accounting Method for Dealers in Securities</b><br>201238025 201423019 201507019  | <b>475.00-00</b> |
|                    | • Treatment of Securities Marked to Market<br>201314042   | 475.01-00        |
|                    | • Exceptions to Mark to Market Treatment  | 475.02-00        |
|                    | • <i>Securities Held for Investment</i><br>201423019  | 475.02-01        |
|                    | • <i>Identification Requirements</i><br>201432016   | 475.02-04        |
|                    | • Character of Gain or Loss<br>201432016  | 475.04-00        |
|                    | • Definitions<br>201238025 201529006  | 475.05-00        |
|                    | • Commodities Dealers<br>201623005  | 475.06-00        |
|                    | • Commodities Traders<br>201623005  | 475.07-00        |
|                    | • Securities Traders<br>201239004 201423019 201432016   | 475.08-00        |
| <b>Section 481</b> | <b>Adjustments Required by Changes in Method of Accounting</b><br>201350033 201403015 201403015 201426025 201436048 201503011 201521012<br>201521012 201521012 201521012 201521012 201547004 201716002  | <b>481.00-00</b> |
|                    | • Pre-1954 Adjustments  | 481.02-00        |
|                    | • <i>Involuntary</i><br>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><br>201451003  | 483.02-01        |
| <b>Section 501</b> | <b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b><br>201204019 201210044 201216040 201217018 201217019 201218041 201219024<br>201219025 201221023 201224033 201224036 201229001 201229010 201230025<br>201232036 201233017 201234030 201236032 201242014 201242015 201242017<br>201244021 201245021 201303017 201305013 201311028 201311029 201313034<br>201317011 201319031 201322041 201323024 201325017 201701021 201333014<br>201335014 201338052 201340020 201347022 201350044 201407014 201410035<br>201411037 201411037 201415008 201415010 201417017 201419015 201424024<br>201429027 201431032 201433016 201433017 201433020 201434022 201434023<br>201451030 201451033 201505040 201505041 201505042 201507026 201517008<br>201614040 201620011 201620011 201641025 201652029 201710035 201710036<br>201710036 201718036 201720010 | <b>501.00-00</b> |
|                    | • Instrumentalities of U.S.<br>201503016 201503019 201509039  | 501.01-00        |
|                    | • Title-Holding Company<br>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  
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 201231012 201231017 201232034 201232036 201235021 201235022 201239011  
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 201245021 201245022 201245023 201245024 201245025 201245026 201245027  
 201247016 201249016 201250027 201251018 201252020 201252021 201252022  
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 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  
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 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  
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 201640025 201641023 201641024 201645014 201645015 201645016 201647008  
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 201710029 201710030 201710031 201710031 201710032 201710032 201710034  
 201710035 201710035 201711014 201714030 201715002 201715004 201716047  
 201716052 201717041 201717042 201717043 201717044 201718037 201719018

• 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

|   |           |
|---|-----------|
| <ul style="list-style-type: none"> <li>• <i>Trusts</i></li> </ul>   | 501.03-03 |
| 201219029 201237019 201306023 201317011 201335014 201447049 201451032<br>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<br>201215011 201218041 201219025 201219028 201224033 201224036 201227006<br>201228042 201229001 201229010 201230025 201233018 201236033 201241011<br>201242014 201244021 201245021 201325014 201701020 201333014 201338052<br>201346012 201405023 201410035 201419016 201423026 201426028 201428021<br>201446025 201451036 201521016 201521016 201521016 201521016 201521016<br>201550043 201615018 201615018 201622035 201643025 201702042 201712014<br>201717048 201718038 <b>201721022</b> |           |
| <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<br>201405024 201415009 201417017 201417018 201424024 201426035 201433020<br>201435015 201440023 201445014 201503017 201509040 201510059 201516069<br>201527044 201550043 201608016 201619010 201621016 201644019 201717048  |           |
| <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<br>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<br>201432037 201652029  |           |
| <ul style="list-style-type: none"> <li>• <i>Scientific Organizations</i></li> </ul>   | 501.03-24 |
| 201311030 201313032 201701022 201717048   |           |
| <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 201716048   |           |
| <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<br>201250028 201305013 201306028 201314047 201314049 201317012 201322041<br>201323037 201327017 201330037 201632020 201632021 201632023 201330037<br>201331007 201334043 201340021 201341037 201349023 201351029 201407016<br>201407017 201410043 201410044 201411038 201411042 201412022 201414024<br>201414033 201417024 201423030 201424027 201428031 201430014 201433016<br>201441017 201446029 201510059 201511024 201517015 201525011 201525011<br>201525011 201525011 201525012 201525012 201525012 201525012 201526020<br>201526021 201526023 201541012 201543019 201604018 201604018 201610026<br>201615016 201615016 201615017 201615017 201617012 201619010 201619010<br>201648020 201649016 201710033 201710033 201712017 201718039  |           |
| <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<br>201221025 201221026 201221027 201221028 201221029 201224031 201224034<br>201234028 201252029 201313031 201317013 201318010 201318011 201318013<br>201318014 201318015 201318016 201318018 201318019 201318020 201318021<br>201318022 201318023 201318024 201318025 201318028 201319031 201321032<br>201321037 201321039 201323026 201323031 201323036 201323038 201323039<br>201325016 201327016 201329022 201331006 201333017 201333018 201334045<br>201335017 201338053 201338055 201349018 201351024 201403019 201403019<br>201403020 201406019 201409013 201411039 201414028 201424028 201425013<br>201429031 201443021 201449002 201451033 201503020 201505043 201507025<br>201511025 201511025 201518018 201552032 201615014 201615014 201640021<br>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<br>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<br>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 201716049  |           |
| <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<br>201246039 201321026 201329023 201329024 201646005 201701019 201338047<br>201347023 201349019 201349021 201405025 201406020 201420021 201425014<br>201430018 201446026 201451038 201502015 201509041 201514019 201521017<br>201521017 201521017 201521017 201521017 201527045 201540017 201617010<br>201631015 201633035 201633036 201633037 201639016 201649017 201702044<br>201715003 201717045 201718040 <b>201721020</b>   |           |

|   |           |
|---|-----------|
| <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<br>201327015 201701019 201347022 201411040 201424023 201425014 201432026<br>201529010 201529010 201540017 201605020 201622033 201633037 201639016<br>201649017 201715003  |           |
| <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<br>201241018 201306027 201315030 201317014 201317015 201317016 201318026<br>201322044 201323033 201329025 201330041 201612014 201634026 201330041<br>201333019 201338044 201338050 201405026 201405027 201406016 201407024<br>201414029 201418056 201428009 201429028 201434022 201442058 201445027<br>201448021 201448022 201450023 201451030 201451039 201501015 201511024<br>201511024 201515035 201529011 201551010 201605021 201615019 201615019<br>201615021 201615021 201623012 201635007 201635008 201636045 201638028<br>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<br>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<br>201430019 201515035 201517016 201517017 201605021 201615019 201615019<br>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 201717046 201720011   |           |
| <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<br>201410038 201415008 201422025 201434025 201450028 201450029 201513004<br>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<br>201625018  |           |
| <ul style="list-style-type: none"> <li>• <i>Membership</i></li> </ul>   | 501.09-04 |
| 201221030 201224037 201250023 201250024 201251023 201415008 201422025<br>201703014  |           |

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| <ul style="list-style-type: none"> <li>• Domestic Fraternal Societies, Orders, and Associations<br/>201240026 201340022 201620014 201620014 <b>201721021</b></li> </ul>  | 501.10-00 |
| <ul style="list-style-type: none"> <li>• Local Benevolent Life Insurance Associations, etc.<br/>201247019 201431031</li> </ul>   | 501.12-00 |
| <ul style="list-style-type: none"> <li>• <i>Mutual Ditch or Irrigation Companies</i><br/>201246038</li> </ul>  | 501.12-01 |
| <ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Telephone Companies</i><br/>201309017 201431031</li> </ul>   | 501.12-02 |
| <ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Electric Companies</i><br/>201241012 201340017 201423028</li> </ul>  | 501.12-03 |
| <ul style="list-style-type: none"> <li>• Cemetery Companies<br/>201409009 201428011 201428029 201605019</li> </ul>   | 501.13-00 |
| <ul style="list-style-type: none"> <li>• Credit Unions<br/>201416009 201447039</li> </ul>  | 501.14-00 |
| <ul style="list-style-type: none"> <li>• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less<br/>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</li> </ul> | 501.15-00 |
| <ul style="list-style-type: none"> <li>• Organized to Finance Crop Operations<br/>201333014</li> </ul>   | 501.16-00 |
| <ul style="list-style-type: none"> <li>• Supplemental Unemployment Benefit Trusts<br/>201406018 201411041</li> </ul>   | 501.17-00 |
| <ul style="list-style-type: none"> <li>• Organization of Past or Present Armed Forces Members<br/>201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028</li> </ul>   | 501.19-00 |
| <ul style="list-style-type: none"> <li>• Religious and Apostolic Organizations<br/>201310047</li> </ul>  | 501.26-00 |
| <ul style="list-style-type: none"> <li>• Cooperative Hospital Service Organizations<br/>201218016</li> </ul>   | 501.27-00 |
| <ul style="list-style-type: none"> <li>• Dedication of Assets to an Exempt Organization<br/>201706019</li> </ul>   | 501.29-00 |
| <ul style="list-style-type: none"> <li>• Control of Corporation<br/>201224031 201224034 201247017 201428029 201433017</li> </ul>   | 501.30-00 |
| <ul style="list-style-type: none"> <li>• <i>Closely Controlled Organizations</i><br/>201306026</li> </ul>  | 501.30-01 |
| <ul style="list-style-type: none"> <li>• <i>Dealings With Controlling Interests</i><br/>201237019 201307009 201345032 201350047</li> </ul>   | 501.30-02 |
| <ul style="list-style-type: none"> <li>• Proof of Exemption<br/>201235023 201701020 201649016 201710035 201710036 201710036</li> </ul>   | 501.31-00 |
| <ul style="list-style-type: none"> <li>• <i>Domestic Fraternal Societies</i><br/>201404012</li> </ul>  | 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  
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201244021 201247018 201250025 201250027 201250029 201252024 201252026  
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201305013 201307014 201308032 201310046 201310049 201311029 201311030  
201311033 201313032 201314045 201314048 201314049 201315029 201323028  
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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  
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201218021 201219028 201219029 201221023 201223020 201224031 201224034  
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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 201718036

• Trustees Serve Private Interest 501.33-01

201226029 201228041 201236033 201315028 201350043 201414024 201451043  
201451045 201652029



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|                    | <ul style="list-style-type: none"> <li>• "Exclusively" Test<br/>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 201718038 <b>201721022</b></li> </ul>  | 501.35-00        |
|                    | <ul style="list-style-type: none"> <li>• Business Activities<br/>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 201714031 201720010</li> </ul>  | 501.36-00        |
|                    | <ul style="list-style-type: none"> <li>• <i>Section 501(c)(3) Organizations</i><br/>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 201717048</li> </ul> | 501.36-01        |
|                    | <ul style="list-style-type: none"> <li>• <i>Publishing Activities, Radio, Television, etc.</i><br/>201204021 201252025 201433020 201526020 201710031 201710033 201710033</li> </ul>  | 501.36-03        |
|                    | <ul style="list-style-type: none"> <li>• <i>Fund Raising (See also 0512.06-00)</i><br/>201323037 201407020 201416010</li> </ul>  | 501.36-04        |
|                    | <ul style="list-style-type: none"> <li>• Legislative and Political Propaganda Activities<br/>201415007 201505042</li> </ul>  | 501.38-00        |
|                    | <ul style="list-style-type: none"> <li>• <i>"Action" Organizations</i><br/>201415007 201430014 201505042</li> </ul>  | 501.38-01        |
|                    | <ul style="list-style-type: none"> <li>• <i>Electing Expenditure Test</i><br/>201239012 201415007</li> </ul>   | 501.38-02        |
| <b>Section 502</b> | <b>Feeder Organizations (Exempt v. Not Exempt)</b><br>201317011 201444043  | <b>502.00-00</b> |
| <b>Section 503</b> | <b>Requirements for Exemption (Exempt v. Not Exempt)</b><br>201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008  | <b>503.00-00</b> |
|                    | <ul style="list-style-type: none"> <li>• Future Status of Organizations Denied Exemption<br/>201209007 201209008 201520013 201520013</li> </ul>  | 503.03-00        |
| <b>Section 504</b> | <b>Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities</b>  | <b>504.00-00</b> |
|                    | <ul style="list-style-type: none"> <li>• Denial of Exemption<br/>201205011 201205013 201217019 201446028 201510059</li> </ul>  | 504.50-00        |
| <b>Section 507</b> | <b>Termination of Private Foundation Status</b><br>201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003   | <b>507.00-00</b> |
|                    | <ul style="list-style-type: none"> <li>• Termination Under Section 507(a)(1)<br/>201230026 201417020 201417021 201427019</li> </ul>  | 507.01-00        |
|                    | <ul style="list-style-type: none"> <li>• <i>Special Rules</i><br/>201345033 201345034</li> </ul>   | 507.01-01        |
|                    | <ul style="list-style-type: none"> <li>• Termination Under Section 507(b)(1)(B)<br/>201441018</li> </ul>   | 507.04-00        |

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

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|                    | • <i>Rents and Royalties</i><br>201444043 201644019  | 512.01-01        |
|                    | • <i>Rent v. Ordinary Business Profits</i><br>201422027  | 512.01-02        |
|                    | • Investments and Other Speculative Activities--Foundation (See Also 0501.26-06)<br>201329028 201333020 201413012 201613014 201613015 201636042 201636043  | 512.04-00        |
|                    | • Advertising (See Also 0501.26-02)<br>201405029   | 512.05-00        |
|                    | • Fund-Raising Activities (See Also 0501.26-06)<br>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><br>201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027  | 512.09-03        |
|                    | • Modifications<br>201409009 201435017 201441018 201503018 201603032   | 512.10-00        |
| <b>Section 513</b> | <b>Unrelated v. Not Unrelated Trade or Business</b><br>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<br>201613014 201613015 201613015 201636042 201636043  | 513.01-00        |
|                    | • Sales and Service to Public<br>201205013 201221024 201428030   | 513.04-00        |
| <b>Section 514</b> | <b>Unrelated Debt-Financed Income</b><br>201418061 201422027 201430017 201434024 201434026   | <b>514.00-00</b> |
|                    | • Definitions--Debt-Financed Property<br>201221024 201418061 201434024 201434026 201603032 201702002 201703005   | 514.06-00        |
|                    | • Acquisition Indebtedness<br>201206018 201246040  | 514.07-00        |
| <b>Section 521</b> | <b>Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt)</b><br>201333014 201511020 201511020   | <b>521.00-00</b> |
| <b>Section 528</b> | <b>Certain Homeowners Associations</b><br>201210007 201214016 201223011  | <b>528.00-00</b> |
|                    | • Revocation of Election<br>201244005 201327008  | 528.04-00        |
|                    | • Definition of Homeowners Association<br>201204017  | 528.05-00        |
| <b>Section 529</b> | <b>Qualified State Tuition Programs</b><br>201310043 201317017   | <b>529.00-00</b> |
| <b>Section 531</b> | <b>Imposition of Accumulated Earnings Tax (Imposed v. Not Imposed)</b><br>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> |

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

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|                    | • Aggregating Non-Operating Mineral Interests<br>201405002   | 614.04-00        |
| <b>Section 617</b> | <b>Deduction and Recapture of Certain Mining Exploration Expenditures</b><br>201718011   | <b>617.00-00</b> |
|                    | • Recapture on Reaching Producing Stage<br>201350033   | 617.03-00        |
| <b>Section 638</b> | <b>Continental Shelf Areas</b><br>201311024  | <b>638.00-00</b> |
| <b>Section 642</b> | <b>Special Rules for Credits and Deductions</b><br>201216045 201343002 201345033 201345034   | <b>642.00-00</b> |
|                    | • Charitable Deduction<br>201202019 201225004 201343002 201611002 201714002 201714003 <b>201721003</b>   | 642.03-00        |
|                    | • <i>Pursuant to Governing Instrument</i><br>201438014   | 642.03-02        |
|                    | • <i>Pooled Income Funds</i><br>201450016  | 642.03-06        |
| <b>Section 643</b> | <b>Definitions Applicable to Subparts A, B, C, and D</b><br>201238004 201245007 201436043 201516008 201516020 201516028 201519012<br>201527032 201530008 201530009 201530010 201530011 201530012 201530013<br>201531003 201531004 201531005 201531006 201531007 201532008 201532009<br>201532010 201532011 201532012 201532013 201702005 201702006 | <b>643.00-00</b> |
|                    | • Income Defined<br>201320009  | 643.02-00        |
| <b>Section 661</b> | <b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b><br>201223012 201238004 201436043  | <b>661.00-00</b> |
|                    | • Amounts Paid, Credited, or Required to Be Distributed<br>201651013   | 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><br>201223012 201436043 201519012   | <b>662.00-00</b> |
| <b>Section 663</b> | <b>Special Rules Applicable to Sections 661 and 662</b><br>201710003 201710003 201710003   | <b>663.00-00</b> |
|                    | • 65-Day Rule<br>201245008 201709010   | 663.04-00        |
| <b>Section 664</b> | <b>Charitable Remainder Trusts</b><br>201249002 201332011 201332012 201340012 201420010 201426006 201442067<br>201648007 201648008 201648009   | <b>664.00-00</b> |
|                    | • Definitions<br>201340012 201648007 201648008 201648009   | 664.03-00        |
|                    | • <i>Charitable Remainder Annuity Trust</i><br>201333006   | 664.03-01        |
|                    | • <i>Charitable Remainder Unitrust</i><br>201340012 201613014 201613015 201636042 201636043 201648007 201648008<br>201648009   | 664.03-02        |
|                    | • Valuation<br>201325018 201325019 201325020 201325021   | 664.04-00        |

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| <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<br>201343021 201349001 201410001 201410002 201410003 201410004 201410005<br>201410006 201410007 201410008 201410009 201410010 201426014 201436008<br>201436009 201436010 201436011 201436012 201436013 201436014 201436015<br>201436016 201436017 201436018 201436019 201436020 201436021 201436022<br>201436023 201436024 201436025 201436026 201436027 201436028 201436029<br>201436030 201436031 201436032 201440008 201440009 201440010 201440011<br>201440012 201507008 201532023 201613007 201614006 201614007 201614008<br>201636027 201636028 201636029 201636030 201636031 201636032 201642019<br>201650005 201653001 201653002 201653003 201653004 201653005 201653006<br>201709020 201718003 201718004 201718005 201718006 201718007 201718008<br>201718009 201718010 201718012 |                  |
|                    | • Persons Treated as Grantors  | 671.02-00        |
|                    | 201226019 201326011 201430003 201430004 201430005 201430006 201430007<br>201510001 201510002 201510003 201510004 201510005 201510006 201510007<br>201510008 201523017 201527004 201550005 201550006 201550007 201550008<br>201550009 201550010 201550011 201550012 201628010 201653007 201653008<br>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  |                  |

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| <b>Section 704</b> | <b>Partner's Distributive Share</b><br>201241005 <b>201721013</b>  | <b>704.00-00</b> |
|                    | • Partnership Agreement<br>201517006 201537002 201537003   | 704.01-00        |
|                    | • <i>Section 704(c) Considerations</i><br>201216019 201421001 201505001 201537002 201537003 201710007 201710007<br>201710007 201710008 201710008 201710008   | 704.01-04        |
|                    | • Limitation on Allowance of Losses<br>201606027   | 704.06-00        |
| <b>Section 705</b> | <b>Determination of Basis of Partner's Interest</b><br>201421016   | <b>705.00-00</b> |
| <b>Section 706</b> | <b>Taxable Years of Partner and Partnership</b><br>201319021   | <b>706.00-00</b> |
| <b>Section 707</b> | <b>Transactions Between Partner and Partnership</b><br>201613001 201613002 201613003 201714028   | <b>707.00-00</b> |
|                    | • Not in Capacity as Partner<br>201324013  | 707.01-00        |
|                    | • Sales or Exchanges With Respect to Controlled Partnership  | 707.02-00        |
|                    | • <i>Losses Disallowed</i><br>201343021  | 707.02-01        |
| <b>Section 708</b> | <b>Continuation of Partnership</b><br>201315026 201605004 201619001 201643016 201643017 201643018 201643019  | <b>708.00-00</b> |
|                    | • Termination<br>201244004 201326007 201528007 201619001 201643016 201643017 201643018<br>201643019  | 708.01-00        |
|                    | • Merger, Conversion or Consolidation<br>201619001 201643016 201643017 201643018 201643019   | 708.02-00        |
|                    | • Division<br>201619001 201643016 201643017 201643018 201643019  | 708.03-00        |
| <b>Section 721</b> | <b>Nonrecognition of Gain or Loss on Contributions</b><br>201308019 201326014 201308019 201422004 201511020 201511020 201547003<br>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><br>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><br>201505001   | <b>732.00-00</b> |
| <b>Section 734</b> | <b>Optional Adjustment to Basis of Undistributed Partnership Property</b><br>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><br>201537002 201537003   | <b>737.00-00</b> |
| <b>Section 752</b> | <b>Treatment of Certain Liabilities</b><br>201511020 201511020 201608005   | <b>752.00-00</b> |
|                    | • Liability to Which Property is Subject<br>201525010 201525010 201525010  | 752.03-00        |
|                    | • Sharing Recourse Liabilities<br>201525010 201525010 201525010 201525010  | 752.06-00        |

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|                    | • <i>Economic Risk of Loss</i><br>201606027  | 752.06-01  |
|                    | • <i>Sharing Non-recourse Liabilities</i><br>201525010 201525010 201525010 201525010   | 752.07-00  |
|                    | • <i>Partnership Liability Versus Partner Liability</i><br>201525010 201525010 201525010 201525010   | 752.08-00  |
| <b>Section 754</b> | <b>Manner of Electing Optional Adjustment to Basis of Partnership Property</b><br>201201007 201201014 201213006 201213024 201214006 201240008 201250012<br>201314013 201632006 201632007 201632008 201632009 201341002 201352008<br>201410014 201410019 201410020 201410021 201410022 201410023 201410024<br>201410024 201410025 201410026 201426012 201433010 201436045 201438008<br>201443011 201506001 201506002 201521012 201521012 201521012 201521012<br>201521012 201528027 201530004 201548012 201603018 201610002 201611008<br>201620002 201620002 201620003 201620003 201624016 201624020 201629002<br>201709005 201709006 201709009 201717014 201717038   | <b>754.00-00</b>   |
|                    | • <i>Timeliness of Election</i><br>201201007 201201014 201251004 201314013 201632006 201632007 201632008<br>201632009 201341002 201410014 201410019 201410020 201410021 201410022<br>201410023 201410025 201410026 201426012 201440003 201442003 201443011<br>201444016 201444017 201448002 201505017 201505018 201505019 201505020<br>201505021 201505022 201505023 201505024 201505025 201505026 201505027<br>201508003 201510024 201514002 201519023 201525008 201525008 201525008<br>201525008 201532014 201543002 201605007 201611008 201624005 201629002<br>201640011 201645001 201645008 201648005 201649003 201649005 201705008<br>201707011 201709005 201709006 201709009 201718013 201719006 201719007 | 754.02-00  |
| <b>Section 761</b> | <b>Terms Defined</b><br><br>• <i>Partnership</i><br>201235015 201323015 201329003<br><br>• <i>Organizations Treated as a Partnership</i><br>201329003<br><br>• <i>Partner</i><br>201411035<br><br>• <i>Partnership Agreement</i><br>201517006  | <b>761.00-00</b><br><br>761.01-00<br><br>761.01-01<br><br>761.02-00<br><br>761.03-00 |
| <b>Section 806</b> | <b>Small Life Insurance Company Deduction</b><br>201412001   | <b>806.00-00</b>   |
| <b>Section 807</b> | <b>Rules for Certain Reserves</b><br>201312031<br><br>• <i>Method of Computing Reserves for Purposes of Computing Income</i><br>201312031<br><br>• <i>Applicable Federal Interest Rate/Prevailing State Assumed Interest Rate</i><br>201640008 201645010<br><br>• <i>Prevailing Commissioners' Standard Tables</i><br>201230009<br><br>• <i>Adjustments for Change in Computing Reserves</i><br>201511013 201511013  | <b>807.00-00</b><br><br>807.03-00<br><br>807.03-03<br><br>807.03-04<br><br>807.05-00 |
| <b>Section 812</b> | <b>Definitions of Company's Share and Policyholder's Share</b><br>201603023  | <b>812.00-00</b>   |



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| <b>Section 817</b> | <b>Treatment of Variable Contracts</b>   | <b>817.00-00</b> |
|                    | 201235001 201240018 201309011 201323001 201323002 201323003 201323004<br>201338004 201338005 201341033 201410012 201417007 201436005 201502003<br>201504005 201540004 201651002 201651012 201705003  |                  |
|                    | • Treatment Nondiversified Contracts   | 817.08-00        |
|                    | • <i>Look-Through Diversification</i><br>201540004   | 817.08-04        |
| <b>Section 831</b> | <b>Tax On Insurance Companies Other Than Life Insurance Companies</b>  | <b>831.00-00</b> |
|                    | 201225013 201229008 201314020 201317002 201323009 201428006 201438022<br>201440015 201451012 201511021 201511021 201517018 201527014 201527015<br>201532028 201535009 201540008 201611001 201633027 201645004 201702037<br>201714021 201716014 |                  |
|                    | • Alternative Tax Small Companies<br>201433012   | 831.02-00        |
|                    | • Whether Company Qualifies as Insurance Company<br>201219009 201219010 201219011 201224018 201351006 201419007  | 831.03-00        |
| <b>Section 832</b> | <b>Insurance Company Taxable Income</b>  | <b>832.00-00</b> |
|                    | 201232030 201235011 201250022 201328027 201428006 201429007 201438022<br>201503011 201515017 201533011   |                  |
|                    | • Premiums Earned<br>201235011 201536024   | 832.05-00        |
|                    | • Losses Incurred<br>201429007 201642034   | 832.06-00        |
|                    | • <i>Salvage and Reinsurance Recoverable</i><br>201515017  | 832.06-01        |
|                    | • <i>Unpaid Losses</i><br>201435011 201437011  | 832.06-02        |
|                    | • Interinsurers or Reciprocal Underwriters<br>201322008  | 832.15-00        |
| <b>Section 833</b> | <b>Treatment of Blue Cross Blue Shield Organizations</b>   | <b>833.00-00</b> |
|                    | 201416002 201642026  |                  |
|                    | • Organizations Subject to Sec. 833<br>201642026   | 833.03-00        |
|                    | • <i>Existing Blue Cross or Blue Shield Organizations</i><br>201642026   | 833.03-01        |
|                    | • <i>Material Change in Operations Existing Blue Cross or Blue Shield Organiza-<br/>tions</i><br>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<br>201435011   | 846.01-00        |
| <b>Section 847</b> | <b>Special Estimated Tax Payments</b>  | <b>847.00-00</b> |
|                    | 201640017  |                  |
| <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><br>201501011 201642032  | 848.05-03        |
|                    | • Classification of Contracts  | 848.06-00        |

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|                    | <ul style="list-style-type: none"> <li>• <i>Treatment of Reinsurance Contract</i><br/>201501011 201642032</li> </ul>   | 848.06-06  |
| <b>Section 851</b> | <b>Definition of Regulated Investment Company</b><br>201325002 <ul style="list-style-type: none"> <li>• Election to be Regulated Investment Company<br/>201521014 201521014 201521014 201521014 201521014</li> <li>• Gross Income Requirement<br/>201206015 201319003 201406007 201425009 201524020 201716001 201716024<br/>201716025 201716026 201716027 201716028 201716029 201716030 201716031<br/>201716032 201716033 201716034 201716035 201716036 201716037 201716038<br/>201716039 201716040 201716041 201716042 201716046 201717020 201717021<br/>201717022 201717024 201717025 201717026 201717027 201717028 201717029<br/>201717031 201717032 201717033 201717034 201717035 201718030 201718032<br/>201719021</li> </ul>   | <b>851.00-00</b><br><br>851.01-00<br><br>851.02-00   |
| <b>Section 852</b> | <b>Taxation of Regulated Investment Companies and Their Shareholders</b><br>201340016 201619004  | <b>852.00-00</b>   |
| <b>Section 853</b> | <b>Foreign Tax Credit Allowed Shareholders</b> <ul style="list-style-type: none"> <li>• Election<br/>201629004 201705005 201707009</li> </ul>  | <b>853.00-00</b><br><br>853.01-00  |
| <b>Section 854</b> | <b>Limitations Applicable to Dividends Received From Regulated Investment Company</b><br>201640018   | <b>854.00-00</b>   |
| <b>Section 855</b> | <b>Dividends Paid by Regulated Investment Company After Close of Taxable Year</b><br>201530006 201619004 <ul style="list-style-type: none"> <li>• General Rule<br/>201244003</li> </ul>  | <b>855.00-00</b><br><br><br>855.01-00  |
| <b>Section 856</b> | <b>Definition of Real Estate Investment Trust</b><br>201204006 201205004 201208007 201208012 201208014 201214009 201216031<br>201218007 201226004 201232032 201234006 201238009 201244012 201250019<br>201251005 201252009 201304004 201310020 201311009 201313017 201314002<br>201315007 201316013 201317001 201320007 201323016 201327006 201328018<br>201341032 201407011 201418037 201423011 201424020 201427001 201428004<br>201428005 201429017 201429024 201431018 201431020 201432014 201433011<br>201441014 201443017 201444022 201450005 201450017 201509019 201516018<br>201516049 201521006 201521006 201523015 201528006 201537020 201546006<br>201549013 201549023 201551007 201620001 201620001 201647005 201647005<br>201705007 201716002 201716043 201720008 <ul style="list-style-type: none"> <li>• Income Requirements<br/>201225008 201225009 201246013 201407011 201418022 201428002 201433005<br/>201518010 201522002 201524017 201527012 201527013 201546006 201602003<br/>201605005 201620001 201620001 201649013 201652012</li> <li>• Investment Requirements<br/>201236006 201315007 201406009 201428002 201450017 201503010 201515009<br/>201518010 201521006 201521006 201521006 201521006 201521006 201524017<br/>201551007 201602003 201628009</li> <li>• Other Requirements<br/>201225008 201225009 201530014</li> <li>• Rents From Real Property<br/>201206001 201225008 201225009 201250003 201250008 201301007 201320001<br/>201320002 201334033 201341015 201450017 201549013 201716044</li> </ul> | <b>856.00-00</b><br><br><br><br><br><br><br><br><br><br>856.01-00<br><br><br><br><br><br><br>856.02-00<br><br><br><br><br><br><br>856.03-00<br><br><br>856.04-00 |

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|                     | • Treatment of Wholly Owned Subsidiaries<br>201210021 201214002 201232011 201311009 201345021 201424016 201426017<br>201432011 201433001 201452013 201511019 201511019 201516018 201521015<br>201521015 201521015 201521015 201521015 201527016 201530005 201532006<br>201533005 201533006 201539007 201539008 201550025 201552009 201614022<br>201615007 201628020 201628021 201638010 201638021 201640002 201652005<br>201653016 201710012 201710012 201710012 | 856.07-00         |
| <b>Section 857</b>  | <b>Taxation of Real Estate Investment Trusts and Their Beneficiaries</b><br>201315004 201340004 201346005 201609004  | <b>857.00-00</b>  |
|                     | • Requirements to be Taxed as a REIT<br>201717005  | 857.01-00         |
|                     | • Taxation of Trusts   | 857.02-00         |
|                     | • <i>Income from Foreclosure Property</i><br>201623007   | 857.02-02         |
|                     | • <i>Income from Prohibited Transactions</i><br>201614009 201640007 201707010  | 857.02-03         |
|                     | • Earnings and Profits<br>201652012  | 857.05-00         |
| <b>Section 858</b>  | <b>Dividends Paid by Real Estate Investment Trust After Close of Taxable Year</b><br>201244009   | <b>858.00-00</b>  |
| <b>Section 860</b>  | <b>Deduction for Deficiency Dividends</b>  | <b>860.00-00</b>  |
|                     | • Adjustments<br>201239006   | 860.03-00         |
| <b>Section 860C</b> | <b>Taxation of Residual Interest</b>   | <b>860C.00-00</b> |
|                     | • Taxable Income or Net Loss<br>201306021  | 860C.02-00        |
| <b>Section 860D</b> | <b>REMIC Defined</b><br>201713007 201601005 201649006 201649009 201649010 201650011 201714017  | <b>860D.00-00</b> |
| <b>Section 860F</b> | <b>Other Rules</b>   | <b>860F.00-00</b> |
|                     | • Treatment of Transfers to the REMIC<br>201517007   | 860F.04-00        |
| <b>Section 860G</b> | <b>Other Definitions and Special Rules</b><br>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<br>201205007 201447030  | 861.02-00         |
|                     | • Compensation for Labor or Services<br>201438027  | 861.04-00         |
|                     | • Allocation and Apportionment of Deductions (In General)<br>201446018   | 861.08-00         |
|                     | • <i>Apportionment</i><br>201614031  | 861.08-02         |
|                     | • <i>Net Operating Losses</i><br>201228013   | 861.08-12         |
|                     | • Allocation and Apportionment of Interest Expense (In General)<br>201320017 201701018 201335008 201423001 201505036 201638012 201702036<br>201718034 201718035 201718035  | 861.09-00         |

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|                    | • <i>Apportionment Rules -- Corporations</i><br>201423001 201718034  | 861.09-05        |
|                    | • <i>Asset Method of Apportionment</i><br>201210019 201210020 201223001 201320017 201701018 201335008 201505036<br>201638012 201702036 | 861.09-06        |
|                    | • <i>Fair Market Value Method</i><br>201320017 201701018 201335008 201423001 201505036 201638012 201702036<br>201718034 201718035      | 861.09-07        |
|                    | • Characterization Rules and Adjustments for Certain Assets (In General)<br>201336018  | 861.12-00        |
|                    | • <i>Miscellaneous</i><br>201336018  | 861.12-04        |
| <b>Section 863</b> | <b>Items Not Specified in Sections 861 or 862</b>  | <b>863.00-00</b> |
|                    | • Partly From Sources Within and Partly From Sources Without U.S.  | 863.02-00        |
|                    | • <i>Transportation</i><br>201311024   | 863.02-04        |
| <b>Section 864</b> | <b>Definitions</b>   | <b>864.00-00</b> |
|                    | • U.S. Trade or Business<br>201501013  | 864.01-00        |
|                    | • <i>Trade or Business Conducted Through Partnership</i><br>201501013  | 864.01-02        |
|                    | • <i>Trading in Securities</i><br>201501013  | 864.01-04        |
|                    | • Effectively Connected Income<br>201325012  | 864.02-00        |
|                    | • <i>U.S. Source Interest, Dividends, etc.</i><br>201325012  | 864.02-01        |
|                    | • Rules for Allocating Interest, etc. (See Also 861.08 through 861.14)<br>201210019 201210020 201341017                                | 864.04-00        |
| <b>Section 871</b> | <b>Tax on Nonresident Alien Individuals</b><br>201539028   | <b>871.00-00</b> |
|                    | • Tax on Nonresident Aliens  | 871.02-00        |
|                    | • <i>Exemption from Tax on Certain Interest and Dividends</i><br>201223006   | 871.02-13        |
|                    | • Repeal of Tax on Interest of Non-resident Alien Individuals Received<br>From Certain Portfolio Debt Investments                      | 871.04-00        |
|                    | • <i>Statement That Beneficial Owner Is Not a U.S. Person</i><br>201434021   | 871.04-04        |
| <b>Section 882</b> | <b>Tax on Income of Foreign Corporations Connected with United States<br/>Business</b>   | <b>882.00-00</b> |
|                    | • Return Required<br>201515029   | 882.03-00        |
| <b>Section 884</b> | <b>Branch Tax</b>  | <b>884.00-00</b> |
|                    | • Branch Profits Tax<br>201628016  | 884.01-00        |
|                    | • Rules for Termination, Liquidation, Reorganization or Incorporation<br>201443003 201443003 201543007                                 | 884.08-00        |

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|                    | • <i>Complete Termination of a U. S. Business</i><br>201405012 201543007 201714010  | 884.08-10        |
|                    | • <i>Reorganization of a Foreign Corporation</i><br>201443003 201443003   | 884.08-30        |
| <b>Section 887</b> | <b>Imposition of Tax On Gross Transportation Income Of Nonresident Aliens and Foreign Corporations</b><br>201212012                               | <b>887.00-00</b> |
| <b>Section 894</b> | <b>Income Affected by Treaty</b>  | <b>894.00-00</b> |
|                    | • Teachers, Students, and Trainees<br>201251015   | 894.10-00        |
|                    | • Pensions<br>201412016   | 894.11-00        |
| <b>Section 897</b> | <b>Disposition of Investment in United States Real Property</b><br>201321007  | <b>897.00-00</b> |
|                    | • Distributions of U.S. Real Property Interest By Foreign Corporation<br>201321007  | 897.05-00        |
| <b>Section 901</b> | <b>Taxes of Foreign Countries and of Possessions of U.S.</b><br>201423022   | <b>901.00-00</b> |
|                    | • Allowance of Credit<br>201617009  | 901.01-00        |
|                    | • Amount Allowed<br>201349015   | 901.02-00        |
|                    | • Denial of Credit with Respect to Certain Abusive Transactions<br>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><br>201441015 201444039  | 902.01-01        |
|                    | • <i>Post-1986 Foreign Income Taxes</i><br>201441015 201444039  | 902.01-02        |
| <b>Section 904</b> | <b>Limitation on Credit</b>   | <b>904.00-00</b> |
|                    | • Carryback and Carryover<br>201438027  | 904.02-00        |
|                    | • Recapture of Overall Foreign Loss<br>201240017 201249012  | 904.05-00        |
|                    | • <i>Overall Foreign Loss Accounts</i><br>201452002   | 904.05-04        |
| <b>Section 905</b> | <b>Applicable Rules</b><br>201429026  | <b>905.00-00</b> |
|                    | • Adjustments on Payment of Accrued Taxes   | 905.03-00        |
|                    | • <i>Pooling Adjustments</i><br>201441015 201444039   | 905.03-02        |
|                    | • <i>Redetermination of U.S. Liability</i><br>201444039   | 905.03-03        |
| <b>Section 911</b> | <b>Citizens or Residents of the United States Living Abroad</b><br>201313023 201538016 201620006 201620006  | <b>911.00-00</b> |

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|                    | <ul style="list-style-type: none"> <li>• Election</li> </ul>  | 911.11-00        |
|                    | 201507013 201507016 201539018 201620006 201620006 201650006   |                  |
|                    | <ul style="list-style-type: none"> <li>• <i>Timely filed returns</i></li> </ul>   | 911.11-01        |
|                    | 201507013 201507016 201539018 201650006   |                  |
|                    | <ul style="list-style-type: none"> <li>• <i>Reelection</i></li> </ul>   | 911.11-03        |
|                    | 201231006 201308023 201308023 201344007 201347016 201429015 201433002<br>201444023 201504002 201509027 201511017 201511017 201517004 201538016<br>201620006 201620006 |                  |
| <b>Section 932</b> | <b>Coordination of United States and Virgin Islands Income Taxes</b>  | <b>932.00-00</b> |
|                    | <ul style="list-style-type: none"> <li>• Bona Fide Residents of the Virgin Islands</li> </ul>   | 932.02-00        |
|                    | 201503012   |                  |
| <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   |                  |
|                    | <ul style="list-style-type: none"> <li>• Election by Foreign Insurance Company to be Treated as Domestic Corporation</li> </ul>                                       | 953.06-00        |
|                    | 201303005 201612007 201351010 201451012 201537009 201539006 201611001   |                  |
| <b>Section 954</b> | <b>Foreign Base Company Income</b>  | <b>954.00-00</b> |
|                    | 201235007   |                  |
|                    | <ul style="list-style-type: none"> <li>• Foreign Personal Holding Company Income</li> </ul>   | 954.02-00        |
|                    | 201201016 201228020 201407010 201503009 201504006 201504008 201637005<br>201644008 201644009 201644010 201648015 201648016 201718020                                  |                  |
|                    | <ul style="list-style-type: none"> <li>• <i>Sale or Exchange of Property</i></li> </ul>   | 954.02-05        |
|                    | 201201016   |                  |
|                    | <ul style="list-style-type: none"> <li>• <i>Commodities Transactions</i></li> </ul>   | 954.02-06        |
|                    | 201330006 201330006   |                  |
|                    | <ul style="list-style-type: none"> <li>• <i>Nonfunctional Currency Transactions</i></li> </ul>  | 954.02-07        |
|                    | 201226011 201241002   |                  |
|                    | <ul style="list-style-type: none"> <li>• Foreign Base Company Sales Income</li> </ul>   | 954.03-00        |
|                    | 201206003 201325005 201332007 201340010 201532033   |                  |
| <b>Section 956</b> | <b>Investment of Earnings in U.S. Property</b>  | <b>956.00-00</b> |
|                    | 201420017 201436047 201446020 201521006 201521006 201521006   |                  |
|                    | <ul style="list-style-type: none"> <li>• U.S. Property Defined</li> </ul>   | 956.03-00        |
|                    | 201516064   |                  |
|                    | <ul style="list-style-type: none"> <li>• Pledges and Guarantees</li> </ul>  | 956.05-00        |
|                    | 201203010 201436047   |                  |
| <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> |
|                    | <ul style="list-style-type: none"> <li>• Remittances (Definition)</li> </ul>  | 987.03-00        |
|                    | 201321007   |                  |
| <b>Section 988</b> | <b>Treatment of Certain Foreign Currency Transactions</b>   | <b>988.00-00</b> |
|                    | 201619004   |                  |

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| <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>  | 992.01-03         |
|                     | 201444018  |                   |
|                     | • Election   | 992.02-00         |
|                     | 201216006 201221003 201224025 201237006 201242001 201304001 201305002<br>201310018 201327001 201327004 201327005 201618007 201618007 201634002<br>201634002 201634002 201634020 201634020 201634020 201701003 201701010<br>201335002 201336013 201341023 201343011 201343015 201346003 201347006<br>201347018 201349003 201351012 201351015 201404008 201411008 201418040<br>201421010 201429020 201433004 201434002 201436002 201436041 201440019<br>201441012 201444018 201451026 201502005 201506006 201516013 201516052<br>201519020 201521010 201521010 201521010 201521010 201521010 201527037<br>201528002 201532005 201533003 201535001 201535014 201536001 201536008<br>201540002 201543009 201544010 201544011 201548014 201552003 201552005<br>201601003 201604007 201604007 201622022 201628017 201629006 201631010<br>201633007 201634002 201634020 201635003 201638008 201640003 201641007<br>201642012 201645003 201649004 201652018 201708001 201712011 201714013<br>201717015 201717017 |                   |
| <b>Section 1001</b> | <b>Determination of Amount of and Recognition of Gain or Loss</b>  | <b>1001.00-00</b> |
|                     | 201204001 201204002 201204003 201204004 201204005 201205001 201207001<br>201208003 201208004 201211009 201214021 201216010 201218003 201223012<br>201238004 201243004 201243006 201245007 201308016 201319018 201320009<br>201326014 201308016 201334006 201342001 201418007 201418017 201418031<br>201418032 201419001 201419011 201436043 201443004 201443004 201516008<br>201516020 201516022 201516023 201525001 201525001 201525001 201525001<br>201527032 201528024 201530008 201530009 201530010 201530011 201530012<br>201530013 201531003 201531004 201531005 201531006 201531007 201532008<br>201532009 201532010 201532011 201532012 201532013 201536010 201628008<br>201638004 201647001 201647001 201702005 201702006 201709020   |                   |
|                     | • Amount Realized  | 1001.02-00        |
|                     | 201221004 201525010 201525010 201525010 201525010  |                   |
|                     | • <i>Property Differing Materially</i>   | 1001.02-07        |
|                     | 201443004 201443004 201516022 201516023  |                   |
| <b>Section 1011</b> | <b>Adjusted Basis for Determining Gain or Loss</b>   | <b>1011.00-00</b> |
|                     | 201418007  |                   |
|                     | • Allocation of Basis  | 1011.01-00        |
|                     | 201709001  |                   |
| <b>Section 1012</b> | <b>Basis of Property--Costs</b>  | <b>1012.00-00</b> |
|                     | 201617002  |                   |
| <b>Section 1014</b> | <b>Basis of Property Acquired From a Decedent</b>  | <b>1014.00-00</b> |
|                     | 201245006 201544002 201653001 201653002 201653003 201653004 201653005<br>201653006 201653007 201653008 201653009   |                   |
| <b>Section 1015</b> | <b>Basis of Property Acquired by Gift or Transfer in Trust</b>   | <b>1015.00-00</b> |
|                     | 201204001 201204002 201204003 201204004 201204005 201216010 201218003<br>201238004 201303003 201418007 201419001 201426016 201436043 201525001<br>201525001 201525001 201525001 201604001 201604001 201702005 201702006<br>201709020   |                   |
| <b>Section 1031</b> | <b>Exchange of Property Held for Productive Use or Investment</b>  | <b>1031.00-00</b> |
|                     | 201234018 201242003 201302009 201313024 201411036 201416006 201648013<br>201706009   |                   |

|                     |  |                   |
|---------------------|--|-------------------|
|                     | • Property Held For Productive Use or Investment<br>201601011 201605017  | 1031.01-00        |
|                     | • Like Kind Property<br>201216007 201238027 201531009 201532021 201706009  | 1031.02-00        |
|                     | • Deferred Exchanges<br>201238027 201242003 201252018 201308020 201308020 201332010 201416006<br>201437012 201648013 | 1031.05-00        |
|                     | • Multi-Party Exchanges<br>201252018 201332010   | 1031.06-00        |
|                     | • Exchanges Not Solely In Kind<br>201325011 201648013  | 1031.07-00        |
| <b>Section 1032</b> | <b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b><br>201249011 201250021 201324009               | <b>1032.00-00</b> |
| <b>Section 1033</b> | <b>Involuntary Conversion</b><br>201333010 201333011   | <b>1033.00-00</b> |
|                     | • General Rule<br>201609003 201636034 201702034  | 1033.01-00        |
|                     | • Definition of Involuntary Conversion Events<br>201252010 201609003 201702034                                       | 1033.02-00        |
|                     | • Property Similar or Related in Service or Use<br>201609003 201636034 201702034                                     | 1033.03-00        |
|                     | • Special Rule for Outdoor Advertising Displays<br>201450004   | 1033.07-00        |
|                     | • Special Rule for Principal Residences Destroyed in Presidentially Declared<br>Disasters<br>201240006               | 1033.10-00        |
| <b>Section 1035</b> | <b>Exchanges of Insurance Policies</b><br>201304003 201330016 201330016  | <b>1035.00-00</b> |
| <b>Section 1041</b> | <b>Transfers of Property Between Spouses or Incident to Divorce</b><br>201206005 201707007 201707008                 | <b>1041.00-00</b> |
| <b>Section 1042</b> | <b>Sales of Stock to Employee Stock Ownership Plans or Certain Cooper-<br/>atives</b>                                | <b>1042.00-00</b> |
|                     | • Nonrecognition of Gain<br>201435014  | 1042.01-00        |
| <b>Section 1045</b> | <b>Rollover of Gain from One Qualified Business Stock to Another</b><br>201650010                                    | <b>1045.00-00</b> |
| <b>Section 1060</b> | <b>Special Allocation Rules for Certain Asset Acquisitions</b><br>201501011 201642032                                | <b>1060.00-00</b> |
| <b>Section 1092</b> | <b>Straddles</b><br>201515001 201543008  | <b>1092.00-00</b> |
|                     | • Special Rule for Identified Straddles<br>201241005 201515001   | 1092.02-00        |
|                     | • <i>Defined</i><br>201515001  | 1092.02-01        |
|                     | • Mixed Straddles<br>201543008 201615001 201637011 201639004   | 1092.05-00        |
|                     | • <i>Mixed Straddle Account</i><br>201327007 201516010 201637011   | 1092.05-02        |



|                      |  |                    |
|----------------------|--|--------------------|
|                      | • Straddle Defined<br>201310027  | 1092.06-00         |
|                      | • Qualified Covered Call Options<br>201317009  | 1092.07-00         |
|                      | • Definitions and Special Rules<br>201241005   | 1092.08-00         |
| <b>Section 1202</b>  | <b>50-Percent Exclusion for Gain from Certain Small Business Stocks</b><br>201436001 201603010 201603011 201603012 201603013 201603014 201636003<br>201717010  | <b>1202.00-00</b>  |
| <b>Section 1221</b>  | <b>Capital Asset v. Not a Capital Asset</b><br>201203003 201208038 201209014   | <b>1221.00-00</b>  |
| <b>Section 1222</b>  | <b>Other Terms Relating to Capital Gains and Losses</b><br>201642035   | <b>1222.00-00</b>  |
| <b>Section 1223</b>  | <b>Holding Period of Capital Assets</b><br>201204001 201204002 201204003 201204004 201204005 201216010 201418007<br>201436043 201443004 201516022 201516023 201525001 201525001 201525001<br>201525001 | <b>1223.00-00</b>  |
| <b>Section 1234</b>  | <b>Option to Buy or Sell</b><br>201547004  | <b>1234.00-00</b>  |
|                      | • Gain or Loss of Purchaser<br>201214021   | 1234.01-00         |
|                      | • Sale v. Option<br>201547004  | 1234.03-00         |
| <b>Section 1234A</b> | <b>Gains or Losses From Certain Terminations</b><br>201642035  | <b>1234A.00-00</b> |
| <b>Section 1235</b>  | <b>Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction)</b><br>201701009   | <b>1235.00-00</b>  |
| <b>Section 1248</b>  | <b>Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations</b><br>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<br>201243003   | 1250.01-00         |
|                      | • Exceptions and Limitations   | 1250.04-00         |
|                      | • Gifts<br>201318003   | 1250.04-01         |
| <b>Section 1253</b>  | <b>Transfers of Franchises, Trademarks, and Trade Names</b><br>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         |
|                      | • Qualified Board or Exchange<br>201322033   | 1256.07-05         |
| <b>Section 1258</b>  | <b>Recharacterization of Gain from Certain Transactions</b><br>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<br>201435004 201720004   | 1272.05-00        |
| <b>Section 1275</b> | <b>Other Definitions &amp; Special Rules</b>  | <b>1275.00-00</b> |
|                     | • Integration<br>201614010  | 1275.08-00        |
| <b>Section 1276</b> | <b>Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income</b>   | <b>1276.00-00</b> |
|                     | • Accrued Market Discount   | 1276.02-00        |
|                     | • <i>Constant Interest Rate Election</i><br>201619004   | 1276.02-02        |
| <b>Section 1286</b> | <b>Tax Treatment of Stripped Bonds</b><br>201229003 201701017 201502006 201502007   | <b>1286.00-00</b> |
| <b>Section 1295</b> | <b>Qualified Electing Fund</b>  | <b>1295.00-00</b> |
|                     | • Time For Making Election<br>201228021 201249014   | 1295.02-00        |
|                     | • <i>Retroactive Elections</i><br>201201013 201210017 201248009 201248010 201302010 201302011 201302019<br>201302020 201314026 201319006 201319007 201321010 201322017 201322018<br>201330019 201330020 201330021 201330019 201330020 201330021 201333004<br>201334007 201334034 201340008 201344008 201349002 201349010 201349011<br>201349012 201350011 201350012 201350013 201350014 201350015 201350016<br>201350017 201350018 201350019 201350020 201350021 201350022 201350023<br>201350024 201350025 201411001 201412006 201412010 201417009 201417010<br>201417011 201417012 201417013 201417014 201417015 201417016 201422002<br>201422003 201422019 201422021 201423002 201423004 201423008 201423015<br>201427002 201427003 201427004 201427005 201427006 201429002 201429002<br>201429003 201429004 201429011 201429021 201431021 201431022 201431023<br>201431024 201431025 201431026 201431027 201431028 201431029 201442004<br>201442005 201442006 201445006 201447022 201447024 201448004 201451020<br>201451021 201451022 201508008 201508009 201508010 201509028 201510040<br>201510041 201510042 201516062 201516063 201519022 201528008 201528009<br>201528036 201546010 201548018 201604002 201604002 201622028 201622029<br>201622030 201629005 201630006 201630006 201642025 201651004 201702001 | 1295.02-02        |
| <b>Section 1296</b> | <b>Passive Foreign Investment Company</b><br>201244003 201311014 201447003  | <b>1296.00-00</b> |
|                     | • Characterization of Income  | 1296.02-00        |
|                     | • <i>Application of Income Look-Through Rules</i><br>201445005  | 1296.02-02        |
| <b>Section 1297</b> | <b>Special Rules</b><br>201322009 201515006   | <b>1297.00-00</b> |
| <b>Section 1301</b> | <b>Averaging of Farm Income</b>   | <b>1301.00-00</b> |
|                     | • Engaged in Farm Business<br>201435006   | 1301.01-00        |
| <b>Section 1311</b> | <b>Correction of Error</b><br>201208027 201313027   | <b>1311.00-00</b> |
|                     | • Inconsistent Position v. No Inconsistent Position<br>201710029 201710029  | 1311.01-00        |
| <b>Section 1313</b> | <b>Definitions</b>  | <b>1313.00-00</b> |

|                     |   |                          |
|---------------------|---|--------------------------|
|                     | <ul style="list-style-type: none"> <li>• Determination v. No Determination<br/>201247001 201247011 201622032</li> </ul>   | 1313.01-00               |
| <b>Section 1341</b> | <b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b><br>201224029 201328031   | <b>1341.00-00</b>        |
| <b>Section 1361</b> | <b>Definitions</b><br>201203006 201216027 201232003 201233014 201237015 201238018 201238019<br>201238020 201238021 201238022 201238023 201238024 201243007 201243008<br>201301004 201302004 201302005 201302006 201310022 201314003 201322016<br>201322036 201325008 201618003 201618003 201634019 201634019 201634019<br>201341009 201414006 201419009 201426004 201436039 201442016 201447007<br>201450012 201604009 201604009 201604010 201604010 201608007 201610012<br>201614002 201614003 201614019 201634019 201650007<br><br><ul style="list-style-type: none"> <li>• Small Business Corporation v. Not a Small Business Corporation<br/>201201006 201218005 201237014 201250018 201314003 201314008 201322036<br/>201338039 201433014 201523012 201523013 201604011 201604011 201608007</li> </ul> | <b>1361.00-00</b>        |
|                     | <ul style="list-style-type: none"> <li>• <i>Shareholder Not an Individual or Permitted Trust or Estate</i><br/>201205002 201208013 201218005 201237014 201250013 201250018 201338039<br/>201424021 201426001 201523012 201523013 201525009 201525009 201525009<br/>201525009 201528037 201544006 201546003 201546004 201604011 201604011</li> </ul>   | 1361.01-00<br>1361.01-02 |
|                     | <ul style="list-style-type: none"> <li>• <i>Non-Resident Alien as Shareholder</i><br/>201312023 201545015</li> </ul>  | 1361.01-03               |
|                     | <ul style="list-style-type: none"> <li>• <i>More than One Class of Stock</i><br/>201207002 201214001 201218004 201234001 201236003 201309003 201314014<br/>201314031 201322036 201326012 201328025 201612002 201634006 201634006<br/>201634006 201341014 201444020 201444021 201506003 201518008 201528025<br/>201538009 201607001 201608006 201608007 201633017 201634006</li> </ul>   | 1361.01-04               |
|                     | <ul style="list-style-type: none"> <li>• Certain Trusts Permitted as Shareholders<br/>201216034 201224013 201226019 201232003 201238017 201419009 201604009<br/>201604009 201604010 201604010 201650007</li> </ul>  | 1361.03-00               |
|                     | <ul style="list-style-type: none"> <li>• <i>Grantor Trusts</i><br/>201216025 201216034 201252007</li> </ul>   | 1361.03-01               |
|                     | <ul style="list-style-type: none"> <li>• <i>Qualified Subchapter S Trusts</i><br/>201203011 201225005 201232003 201232027 201233014 201235008 201238017<br/>201301004 201302004 201302005 201302006 201313002 201322016 201327009<br/>201330012 201618003 201618003 201634019 201634019 201634019 201330012<br/>201341003 201341009 201347014 201414006 201419009 201436039 201447007<br/>201528020 201545015 201549001 201610012 201614002 201614003 201614019<br/>201634019 201639010 201639011 201639012 201644006 201644007 201650007</li> </ul>  | 1361.03-02               |
|                     | <ul style="list-style-type: none"> <li>• <i>Electing Small Business Trusts</i><br/>201201006 201224013 201238017 201341003 201422006 201436006 201436007<br/>201511014 201511014 201545003 201545015 201545015 201546001 201549001<br/>201549002 201549003 201639010 201639011 201639012</li> </ul>   | 1361.03-03               |

- 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  
**201721008**

- Eligible v. Ineligible 1362.01-00

201205002 201206009 201217009 201226017 201227003 201233001 201233004  
 201234011 201238006 201238007 201252001 201301008 201301011 201310019  
 201311017 201314030 201322036 201328004 201634003 201634003 201634003  
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 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 201717009 201717013 201717036 201719001

• *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  
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|                     | 201712006 201712007 201712008 201714007 201714011 201714014 201714015<br>201714018 201716003 201716004 201716006 201716009 201717016 201717019<br><b>201721004 201721008</b>   |   |
| <b>Section 1366</b> | <b>Pass-Thru of Items to Shareholders</b><br>201327009 201333008 201429025   | <b>1366.00-00</b>   |
| <b>Section 1367</b> | <b>Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders</b><br>201237017 201421015 201440013  | <b>1367.00-00</b>   |
| <b>Section 1368</b> | <b>Distributions</b><br>201207002 201216027 201328025<br><br>• Accumulated Adjustments Account<br>201421015 201440013 201446021  | <b>1368.00-00</b><br><br><br>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><br>201202014 201219003 201314008 201348007  | <b>1374.00-00</b>   |
| <b>Section 1381</b> | <b>Organizations to Which Part Applies</b><br>201507004 201515012 201524002 201524003 201524004 201529004 201536011<br>201545001<br><br>• Certain Other Cooperatives<br>201228014  | <b>1381.00-00</b><br><br><br>1381.02-00   |
| <b>Section 1382</b> | <b>Taxable Income of Cooperatives</b><br>201208008 201216011 201219001 201234018 201250009 201413002 201601004<br>201619003<br><br>• Patronage Dividends<br>201228035<br><br>• Exceptions<br>201407003   | <b>1382.00-00</b><br><br><br>1382.02-00<br><br>1382.04-00   |
| <b>Section 1385</b> | <b>Amounts Includible in Patron's Gross Income</b><br>201604008 201604008  | <b>1385.00-00</b>   |
| <b>Section 1388</b> | <b>Definitions; Special Rules</b><br>201234018   | <b>1388.00-00</b>   |
| <b>Section 1402</b> | <b>Definitions</b><br>201402004 201402004<br><br>• Net Earnings From Self-Employment<br><br>• <i>Limited Partners</i><br>201436049 201640014<br><br>• Ministers, Members of Religious Orders, Christian Science Practitioners<br>(Election)<br>201340015   | <b>1402.00-00</b><br><br><br>1402.01-00<br><br>1402.01-03<br><br>1402.05-00                                     |
| <b>Section 1441</b> | <b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b><br>201202001 201311006<br><br>• Who must Withhold<br><br>• <i>Liability of Withholding Agent</i><br>201428007<br><br>• Income Subject to Withholding v. Not Subject to Withholding<br><br>• <i>Sale or Exchange of Capital Assets</i><br>201343020<br><br>• Exemptions from Withholding | <b>1441.00-00</b><br><br><br>1441.01-00<br><br>1441.01-02<br><br>1441.02-00<br><br>1441.02-03<br><br>1441.03-00 |

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|                     | • <i>Effectively Connected Income</i><br>201428007   | 1441.03-01        |   |
| <b>Section 1461</b> | <b>Liability for Withheld Tax</b><br>201503013   | <b>1461.00-00</b> |   |
| <b>Section 1501</b> | <b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b><br>201213012 201306007   | <b>1501.00-00</b> |   |
| <b>Section 1502</b> | <b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b><br>201201010 201213012 201213013 201214012 201214015 201217014 201243014<br>201250017 201307001 201311010 201312027 201341018 201342004 201402001<br>201402001 201414009 201418033 201418043  | <b>1502.00-00</b> |   |
|                     | • Liability for Tax<br>201644018   | 1502.06-00        |   |
|                     | • Overall Foreign Loss Recapture Rules<br>201452002  | 1502.08-00        |   |
|                     | • Intercompany Transactions<br>201208034 201243013 201312027 201612006 201336018 201339001 201402001<br>201402001 201411007 201507006 201524016 201528007 201540001 201603002<br>201605014 201610004   | 1502.13-00        |   |
|                     | • <i>Stock of Members</i><br>201210018 201228011 201312027 201322002 201341022 201605013   | 1502.13-01        |   |
|                     | • <i>Obligations of Members</i><br>201707006   | 1502.13-02        |   |
|                     | • <i>Anti-Avoidance</i><br>201640018   | 1502.13-03        |   |
|                     | • Stock, Bonds, and Other Obligations of Members<br>201208034  | 1502.14-00        | R |
|                     | • Limitation on Built-in Losses<br>201232011   | 1502.15-00        |   |
|                     | • Excess Losses<br>201350007 201441010   | 1502.19-00        |   |
|                     | • Consolidated Net Operating Loss Deduction<br>201206006 201208001 201208032 201214019 201223003 201223004 201224003<br>201226006 201226008 201226020 201228004 201228007 201228008 201230003<br>201230004 201230005 201233006 201234012 201234023 201235005 201236015<br>201237010 201242008 201242010 201245009 201247005 201248012 201249004<br>201249010 201250002 201301009 201305005 201305010 201306001 201310024<br>201310025 201312025 201315002 201322034 201323011 201328028 201330001<br>201632002 201330001 201332003 201335007 201336002 201336004 201336008<br>201338019 201340003 201342005 201342008 201344005 201349008 201349009<br>201351016 201352005 201411011 201412004 201418016 201418020 201418033<br>201418043 201423003 201424001 201424015 201426024 201431005 201431008<br>201431009 201431010 201431012 201431013 201431014 201431015 201431016<br>201434001 201438004 201438019 201442013 201444015 201448001 201503008<br>201521007 201521007 201521007 201521007 201521007 201523011 201527038<br>201530015 201532004 201532030 201544021 201601010 201605018 201610010<br>201610011 201611005 201613013 201616006 201620009 201620009 201628003<br>201630003 201630003 201630004 201630004 201636016 201637002 201637003<br>201644005 201651011 201703010 201717039 201717040 | 1502.21-00        |   |
|                     | • Investment Adjustment<br>201213013 201214012 201339001 201411007 201430002 201550028 201641019   | 1502.32-00        |   |



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| • Earnings and Profits<br>201411007  | 1502.33-00 |
| • Accumulated Earnings Tax on Separate Basis<br>201316008  | 1502.47-00 |
| • Life and Non-Life<br>201210015 201213012   | 1502.50-00 |
| • Filing Requirements<br>201202008 201202009 201214015 201217014 201225010 201232015 201249007<br>201250017 201251008 201307001 201310009 201311010 201313019 201317005<br>201319005 201323010 201324010 201329006 201332002 201336007 201338017<br>201338025 201341008 201347011 201407012 201411016 201442018 201507003<br>201514007 201524008 201527036 201529001 201533004 201541006 201541006<br>201542005 201548016 201550033 201601007 201606019 201631004 201648012<br>201648014 201702019 201711008 201716007 201717018 201717023 | 1502.75-00 |
| • <i>When Group Remains in Existence</i><br>201228002 201314028 201350007 201424010 201505006  | 1502.75-10 |
| • <i>Common Parent No Longer in Existence</i><br>201250017 201326006   | 1502.75-11 |
| • Taxable Year of Members of Group<br>201520001 201520001 201414015 201520001  | 1502.76-00 |
| • <i>Income Allocation</i><br>201235003 201542007  | 1502.76-01 |
| • Common Parent Agent for Subsidiaries<br>201522005 201552025  | 1502.77-00 |
| • Separate Return Years<br>201251003 201324004   | 1502.79-00 |
| • Applicability of Other Provisions of Law<br>201650013  | 1502.80-00 |
| • Consolidated Returns for Subsequent Years<br>201324004   | 1502.89-00 |
| • Election to File Separate Returns  | 1502.90-00 |
| • <i>Changes in Affiliated Groups</i><br>201251003   | 1502.90-01 |
| • Carryover and Carryback<br>201228005 201312019   | 1502.92-00 |
| • Intercompany Transactions<br>201208034 201402001 201402001   | 1502.93-00 |
| • Stock Transactions<br>201208034  | 1502.94-00 |
| • Application of Section 382 with Respect to a Consolidated Group<br>201414009 201511012 201511012   | 1502.98-00 |
| • <i>Apportionment</i><br>201207003 201414009  | 1502.98-05 |
| • <i>Limitation on Use of Credits and Net Capital Losses</i><br>201435012  | 1502.98-08 |
| • Regulations Governing Consolidated Returns--Issue Not Contained in Present List<br>201216018 201249005 201250010 201252006 201323008 201329001 201329007<br>201329008 201329009 201329010 201329011 201329012 201329013 201329014  | 1502.99-00 |

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| <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 201716008 201716013 201716015 201717004 201717007 201718024 201718025 201718027 201719013 201719015 201719017 201719019 |                    |
| <b>Section 2032</b>  | <b>Alternate Valuation</b>  | <b>2032.00-00</b>  |
|                      | 201216013 201216037 201236002 201431017 201441001 201451025 201503003 201719014   |                    |
| <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   |                    |



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| <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<br>201634015 201634015 201634015 201427008 201427010 201427011 201427012<br>201427013 201427014 201427015 201429009 201436036 201444002 201444003<br>201444004 201444005 201444006 201446001 201446002 201446003 201446004<br>201446005 201446006 201446007 201446008 201446009 201446010 201446011<br>201613007 201614006 201614007 201614008 201634015 201636027 201636028<br>201636029 201636030 201636031 201636032 201641020 201650005 201653001<br>201653002 201653003 201653004 201653005 201653006 201718003 201718004<br>201718005 201718006 201718007 201718008 201718009 201718010 201718012 |                   |
|                     | • Pre-1942 Powers   | 2041.01-00        |
|                     | 201707003 201707004 201707005   |                   |
|                     | • Post-1942 Powers  | 2041.02-00        |
|                     | 201427008 201427010 201427011 201427012 201427013 201427014 201427015<br>201615004 201615004  |                   |
|                     | • General Power v. Not a General Power  | 2041.03-00        |
|                     | 201207001 201208003 201208004 201634016 201634016 201634016 201634017<br>201634017 201634017 201345004 201345026 201345027 201345028 201407008<br>201427008 201427010 201427011 201427012 201427013 201427014 201427015<br>201432005 201433006 201434004 201434005 201436003 201444002 201444003<br>201444004 201444005 201444006 201446001 201446002 201446003 201446004<br>201446005 201446006 201446007 201446008 201446009 201446010 201446011<br>201634016 201634017 201642027 201642028 201642029 201642030 201702016<br>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>201721006</b>  |                   |
| <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 Deduction)</b>  | <b>2056.00-00</b> |
|                     | 201243004 201634018 201634018 201634018 201338003 201431004 201431019<br>201447008 201528014 201603004 201634018 201641018  |                   |
|                     | • Terminable Interests  | 2056.01-00        |
|                     | 201450002 201624015 201717001   |                   |



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|                     | <ul style="list-style-type: none"> <li>• Gift v. Not a Gift</li> </ul>   | 2501.01-00        |
|                     | 201205001 201207001 201208003 201208004 201208006 201208031 201209001<br>201209002 201210001 201210002 201243006 201342001 201345004 201345026<br>201345027 201345028 201407008 201418017 201418031 201418032 201432005<br>201433006 201434004 201434005 201436003 201521002 201521002 201521002<br>201521002 201521002 201521003 201521003 201521003 201521003 201521003<br>201521004 201521004 201521004 201521004 201521004 201527032 201544005<br>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<br>201525002 201525002 201525002 201525002 201525003 201525003 201525003<br>201525003 201528014 201536010 <b>201721006</b>   |                   |
|                     | <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<br>201634015 201634015 201345004 201345026 201345027 201345028 201410001<br>201410002 201410003 201410004 201410005 201410006 201410007 201410008<br>201410009 201410010 201426014 201430003 201430004 201430005 201430006<br>201430007 201432005 201433006 201434004 201434005 201436003 201436008<br>201436009 201436010 201436011 201436012 201436013 201436014 201436015<br>201436016 201436017 201436018 201436019 201436020 201436021 201436022<br>201436023 201436024 201436025 201436026 201436027 201436028 201436029<br>201436030 201436031 201436032 201436036 201438010 201438011 201438012<br>201438013 201440008 201440009 201440010 201440011 201440012 201510001<br>201510002 201510003 201510004 201510005 201510006 201510007 201510008<br>201550005 201550006 201550007 201550008 201550009 201550010 201550011<br>201550012 201613007 201614006 201614007 201614008 201628010 201634015<br>201636027 201636028 201636029 201636030 201636031 201636032 201641020<br>201650005 201653001 201653002 201653003 201653004 201653005 201653006<br>201653007 201653008 201653009 201702016 201702017 201702018 201707007<br>201707008 201718003 201718004 201718005 201718006 201718008 201718009<br>201718010 201718012 |                   |
|                     | <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  |                   |

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|                     | <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>                              | <b>2516.00-00</b> |
|                     | 201206005   |                   |
| <b>Section 2518</b> | <b>Disclaimers</b>  | <b>2518.00-00</b> |
|                     | 201208005 201245004 201516056   |                   |
|                     | <ul style="list-style-type: none"> <li>• Requirements for a Qualified Disclaimer</li> </ul>               | 2518.01-00        |
|                     | 201516056   |                   |
|                     | <ul style="list-style-type: none"> <li>• <i>Time Limit</i></li> </ul>                                     | 2518.01-01        |
|                     | 201707003 201707004 201707005   |                   |
|                     | <ul style="list-style-type: none"> <li>• <i>Acceptance of Benefits</i></li> </ul>                         | 2518.01-02        |
|                     | 201516056   |                   |
|                     | <ul style="list-style-type: none"> <li>• <i>Joint Property</i></li> </ul>                                 | 2518.01-03        |
|                     | 201516056   |                   |
|                     | <ul style="list-style-type: none"> <li>• <i>Passage Without Direction by Disclaimant</i></li> </ul>       | 2518.01-04        |
|                     | 201516056   |                   |
|                     | <ul style="list-style-type: none"> <li>• Disclaimer of Less than an Entire Interest</li> </ul>            | 2518.02-00        |
|                     | <ul style="list-style-type: none"> <li>• <i>Severable Property</i></li> </ul>                             | 2518.02-02        |
|                     | 201516056   |                   |
|                     | <ul style="list-style-type: none"> <li>• Disclaimer by Surviving Spouse</li> </ul>                        | 2518.04-00        |
|                     | 201516056   |                   |
| <b>Section 2519</b> | <b>Disposition of Certain Life Estates</b>  | <b>2519.00-00</b> |
|                     | 201243004 201303003 201419001 201426016 201528014 201536010 201615004 201615004 <b>201721006</b>          |                   |
| <b>Section 2522</b> | <b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b>  | <b>2522.00-00</b> |
|                     | 201321012 201323007   |                   |
|                     | <ul style="list-style-type: none"> <li>• Transfer Not Exclusively for Charitable etc. Purposes</li> </ul> | 2522.02-00        |
|                     | <ul style="list-style-type: none"> <li>• <i>Charitable Remainder Trusts</i></li> </ul>                    | 2522.02-03        |
|                     | 201249002   |                   |
| <b>Section 2523</b> | <b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b>  | <b>2523.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• Election With Respect to Life Estate for Donee Spouse</li> </ul> | 2523.06-00        |
|                     | <ul style="list-style-type: none"> <li>• <i>Qualified Terminable Interest Property</i></li> </ul>         | 2523.06-01        |
|                     | 201233011   |                   |
| <b>Section 2524</b> | <b>Extent of Deductions</b>   | <b>2524.00-00</b> |
|                     | 201718007   |                   |

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| <b>Section 2601</b> | <b>Tax On Generation Skipping Transfers</b>   | <b>2601.00-00</b> |
|                     | 201204001 201204002 201204003 201204004 201204005 201208005 201209003<br>201216010 201218001 201218002 201218003 201223012 201233008 201234016<br>201243001 201245007 201246004 201314017 201320009 201634016 201634016<br>201634016 201634017 201634017 201634017 201341005 201345005 201406008<br>201418001 201434019 201434020 201438016 201442042 201442043 201442044<br>201442045 201442046 201443004 201443004 201448018 201451005 201509002<br>201509003 201509004 201509005 201509006 201509007 201509008 201509009<br>201509010 201509011 201509012 201509013 201509014 201509015 201509016<br>201509017 201509018 201510009 201510010 201510011 201510012 201510013<br>201510014 201510015 201510016 201510017 201510018 201510019 201510020<br>201510021 201510022 201510023 201511002 201511003 201511003 201511004<br>201511004 201511005 201511005 201511006 201511006 201511007 201511007<br>201511008 201511008 201511009 201511009 201511010 201511010 201515002<br>201515003 201515004 201515005 201516008 201516019 201516020 201516022<br>201516023 201516036 201521002 201521002 201521002 201521002 201521002<br>201521003 201521003 201521003 201521003 201521003 201521004 201521004<br>201521004 201521004 201521004 201525001 201525001 201525001 201525001<br>201527011 201528029 201530008 201530009 201530010 201530011 201530012<br>201530013 201531003 201531004 201531005 201531006 201532008 201532009<br>201532010 201532011 201532012 201532013 201543006 201604001 201604001<br>201606002 201628008 201633022 201633023 201634016 201634017 201647001<br>201647001 201706002 201711002 201712003 201712004 201712005 201718014<br>201719008 |                   |
|                     | • Exceptions  | 2601.03-00        |
|                     | • <i>Irrevocable Trusts</i>   | 2601.03-01        |
|                     | 201205001 201207001 201208003 201208004 201208006 201208031 201209001<br>201209002 201210001 201210002 201243006 201320009 201345004 201345026<br>201345027 201345028 201407008 201417001 201417002 201418017 201418031<br>201418032 201432005 201433006 201434004 201434005 201436003 201528024<br>201642027 201642028 201642029 201642030 201702016 201702017 201702018<br>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<br>201614015 201706002 201711002  |                   |
|                     | • <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>   | 2601.04-01        |
|                     | 201322010 201322011 201322012 201322013 201322014 201322015 201345005<br>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   |                   |





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|                     | <ul style="list-style-type: none"> <li>• <i>Special Election for QTIP</i></li> </ul> 201217011 201232019 201242002 201246020 201316011 201320005 201322031<br>201447008 201447014 201532017 201608001 201615004 201615004 201622013<br>201624015 201642004 201717001                    | 2652.01-02        |
| <b>Section 2653</b> | <b>Taxation of Multiple Skips</b><br>201352001 201352002 201352003  | <b>2653.00-00</b> |
| <b>Section 2654</b> | <b>Special Rules</b><br>201243004 201246020 201322031 201447008 201447014 201624015   | <b>2654.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• Separate Shares</li> </ul> 201516036   | 2654.03-00        |
| <b>Section 2663</b> | <b>Regulations</b><br>201311004   | <b>2663.00-00</b> |
| <b>Section 2701</b> | <b>Special Valuation Rules for Transfers of Interests in Corporations or Partnerships</b>   | <b>2701.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• Valuation Rules</li> </ul>   | 2701.01-00        |
|                     | <ul style="list-style-type: none"> <li>• <i>Subtraction Method of Valuation</i></li> </ul> 201442053  | 2701.01-01        |
|                     | <ul style="list-style-type: none"> <li>• Other Definitions and Rules</li> </ul>   | 2701.11-00        |
|                     | <ul style="list-style-type: none"> <li>• <i>Certain Changes Treated as Transfers</i></li> </ul> 201442053   | 2701.11-05        |
| <b>Section 2702</b> | <b>Special Valuation Rules for Transfers in Trust</b><br>201243004 201303003 201426016 201434007 201434008 201434009 201435007<br>201435008 201435009 201435010 201525002 201525002 201525002 201525002<br>201525003 201525003 201525003 201525003 201528014 201536010 <b>201721006</b> | <b>2702.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• Valuation of Retained Interests</li> </ul>   | 2702.01-00        |
|                     | <ul style="list-style-type: none"> <li>• <i>Not a Qualified Interest</i></li> </ul> 201652002   | 2702.01-01        |
|                     | <ul style="list-style-type: none"> <li>• Definition of Qualified Interests</li> </ul> 201652002   | 2702.03-00        |
| <b>Section 2703</b> | <b>Certain Rights and Restrictions Disregarded</b><br>201536009   | <b>2703.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• General Rule</li> </ul>  | 2703.01-00        |
|                     | <ul style="list-style-type: none"> <li>• <i>Right to Sell or Use Restrictions</i></li> </ul> 201313001  | 2703.01-02        |
| <b>Section 3101</b> | <b>Rate and Measure of Employee Tax</b><br>201202028 201311002  | <b>3101.00-00</b> |
| <b>Section 3111</b> | <b>Liability and Payment of Employer Tax</b><br>201418053   | <b>3111.00-00</b> |
| <b>Section 3121</b> | <b>Definitions</b><br>201214023 201251016 201302031 201634023 201634023 201634023 201411020<br>201527040 201528004 201634023 201706010 201710027 201710027 201710027  | <b>3121.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• Wages</li> </ul> 201201003 201216038 201311022 201414019 201551006 201605015 201611007<br>201635004  | 3121.01-00        |
|                     | <ul style="list-style-type: none"> <li>• <i>Non-Business Wages</i></li> </ul> 201201003   | 3121.01-09        |
|                     | <ul style="list-style-type: none"> <li>• <i>Supplemental Unemployment Benefit Plans</i></li> </ul> 201201003 201634023 201634023 201634023 201634023 201639015  | 3121.01-11        |

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|                     | • 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  |                   |

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

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| <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<br>201316021 201317018 201321027 201321034 201325018 201325019 201325020<br>201325021 201345033 201345034 201347024 201407021 201407023 201417021<br>201417022 201421023 201421024 201423032 201423033 201426006 201427019<br>201432025 201433021 201433022 201433023 201433024 201435016 201435017<br>201441018 201441020 201446024 201510050 201603034 201642001 201652004<br>201718002 |                   |
|                     | • Definition of Self-Dealing  | 4941.04-00        |
|                     | 201206019 201221031 201301015 201311034 201321024 201346011 201418060<br>201432025 201436051 201445017 201447043 201448023 201448024 201448025<br>201448026 201448027 201448028 201448031 201513005 201514016 201603033<br>201606030 201609001 201624001 201624013 201630009 201630009 201642001<br>201703003 201703004 201710005 201710005 201710005 201714002 201714003<br>201719004  |                   |
| <b>Section 4942</b> | <b>Taxes on Failure to Distribute Income</b>  | <b>4942.00-00</b> |
|                     | 201216045 201230026 201243015 201315031 201335020 201336019 201415010<br>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<br>201514016 201527043 201603033 201606030 201609001 201625003 201719004  |                   |
|                     | • <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<br>201449003 201452021 201501016 201503022 201503023 201522007 201529014<br>201533015 201533016 201534018 201606033 201627005 201628022 201641031<br>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<br>201701002 201335014 201407021 201407023 201414031 201422027 201430017<br>201433021 201433022 201433023 201433024 201441021 201441022 201510055<br>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   |                   |

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

• *Grants to Individuals*

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|                     | • <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        |
|                     | 201714002  |                   |
| <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 201714002 201714003  |                   |
| <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  |                   |



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

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

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

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

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

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|                     | • Failure to Provide Notice<br>201236030  | 6223.04-00        |
|                     | • <i>Proceedings Finished</i><br>201236030  | 6223.04-01        |
| <b>Section 6224</b> | <b>Participation in Administrative Proceedings; Waivers; Agreements</b><br>201310036 201431030 201550041  | <b>6224.00-00</b> |
|                     | • Partner May Waive Rights<br>201337016   | 6224.01-00        |
|                     | • <i>Settlement Agreement</i><br>201235014 201235018 201248017 201312040 201312042 201710028 201710028  | 6224.01-01        |
|                     | • <i>Settlement of Penalties</i><br>201236029 201534011   | 6224.01-02        |
|                     | • <i>Tax Matters Partner May Bind Certain Other Partners</i><br>201216035 201235016 201319025 201515033   | 6224.01-05        |
|                     | • Application of Consistent Settlement Rule<br>201319022  | 6224.02-00        |
| <b>Section 6225</b> | <b>Assessments Made Only After Partnership Level Proceedings Are Completed</b><br>201419014   | <b>6225.00-00</b> |
| <b>Section 6227</b> | <b>Administrative Adjustments Requests</b><br>201303014 201311025 201413008 201418047 201513001 201526014   | <b>6227.00-00</b> |
|                     | • Other Requests<br>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<br>201319028   | 6228.02-00        |
|                     | • Other Requests<br>201241006   | 6228.05-00        |
| <b>Section 6229</b> | <b>Period of Limitations for Making Assessments</b><br>201213028 201219016 201239010 201302038 201315024 201402007 201402007<br>201402009 201402009 201418050 201420018 201439002 201503015 201509036                 | <b>6229.00-00</b> |
|                     | • Extension by Agreement<br>201211012 201236027 201241008 201312038 201312043 201319023 201319029<br>201324015 201402011 201402011 201402012 201402012 201438026 201526016<br>201531017 201710028 201710028 201710028 | 6229.02-00        |
|                     | • Special Rule in Cases of Fraud  | 6229.03-00        |
|                     | • <i>No Return Filed Equals No Limit</i><br>201303011   | 6229.03-02        |
|                     | • Suspension of Statutory Period<br>201221016   | 6229.04-00        |
| <b>Section 6230</b> | <b>Additional Administration Provisions</b><br>201215009 201502009 201510047  | <b>6230.00-00</b> |
|                     | • Coordination with Deficiency Proceedings<br>201413011 201447037 201650015   | 6230.01-00        |
|                     | • Claims Arising Out of Erroneous Computations<br>201204011   | 6230.03-00        |

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|                     | • <i>Time for Filing Claim</i><br>201412017   | 6230.03-01        |
| <b>Section 6231</b> | <b>Definitions and Special Rules</b><br>201211023 201550040   | <b>6231.00-00</b> |
|                     | • Partnerships<br>201235015 201303012   | 6231.01-00        |
|                     | • <i>Exception for Small Partnerships</i><br>201219022 201221019 201251017 201303011 201319014 201421020 201510046<br>201530019 201550040   | 6231.01-01        |
|                     | • Partner<br>201319026 201326016 201550041  | 6231.02-00        |
|                     | • Partnership Item<br>201210034 201211013 201221017 201326017 201447031 201515032 201534010<br>201608014 201617008 <b>201721019</b>   | 6231.03-00        |
|                     | • Nonpartnership Item<br>201617008  | 6231.04-00        |
|                     | • Affected Item<br>201206017 201210036 201324018 201447036 201515029 201614034  | 6231.05-00        |
|                     | • Computational Adjustment<br>201210037   | 6231.06-00        |
|                     | • Tax Matters Partner<br>201202024 201204013 201207005 201211017 201219017 201219019 201219023<br>201251013 201251014 201302034 201304008 201326018 201343023 201402014<br>201402014 201418051 201418052 201503014 201515030 201530018 201534009<br>201536021 201543018 201603029 201620010 201620010 201652019 201710023 | 6231.07-00        |
|                     | • Pass-Thru Partner<br>201550040  | 6231.09-00        |
|                     | • Husband and Wife<br>201319024   | 6231.12-00        |
|                     | • Items Cease to Be Partnership Items in Certain Cases<br>201202025 201303013 201432019 201432021 201510044 201530021   | 6231.13-00        |
|                     | • <i>Conversion Under 6223(e)</i><br>201603029  | 6231.13-06        |
|                     | • Regulations with Respect to Certain Special Enforcement Areas<br>201211017 201241007 201244019  | 6231.14-00        |
| <b>Section 6233</b> | <b>Extension to Entities Filing Partnership Returns, Etc.</b><br>201442056  | <b>6233.00-00</b> |
| <b>Section 6301</b> | <b>Collection Authority</b><br>201502010  | <b>6301.00-00</b> |
| <b>Section 6321</b> | <b>Lien for Taxes (Lien Right v. No Lien Right)</b><br>201216039 201306022 201439003  | <b>6321.00-00</b> |
|                     | • Property Subject v. Not Subject to Lien (See 6301.12-00)<br>201423024   | 6321.01-00        |
|                     | • <i>Trusts</i><br>201324017  | 6321.01-51        |
|                     | • Lien Priority v. No Lien Priority<br>201323019  | 6321.03-00        |

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|                     | <ul style="list-style-type: none"> <li>• <i>State and Local Taxes and Liens</i><br/>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><br>201211023 201326015 201520012 201520012 201520012 201552030 201616010<br>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><br/>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><br/>201526015</li> </ul>   | 6323.02-02        |
| <b>Section 6324</b> | <b>Special Liens for Estate and Gift Tax</b><br>201418048  | <b>6324.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• Estate Tax Liens<br/>201210032 201214031</li> </ul>   | 6324.01-00        |
| <b>Section 6325</b> | <b>Release of Lien or Discharge of Property</b><br>201202018 201348014   | <b>6325.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• Certificate of Discharge<br/>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><br/>201235013</li> </ul>   | 6325.28-01        |
| <b>Section 6331</b> | <b>Levy and Dismant</b><br>201240022 201248016 201248020 201302029 201310040 201316019 201520009<br>201520009 201350036 201411019 201447028 201520009 201521001 201521001<br>201521001 201521001 201521001 201545024 201602006 201602007 201602008<br><b>201721018</b> | <b>6331.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• Exempt Property (See 6334.00-00)<br/>201248020</li> </ul>   | 6331.11-00        |
|                     | <ul style="list-style-type: none"> <li>• Failure to Surrender Property (See 6332.00-00)<br/>201248021</li> </ul>   | 6331.12-00        |
|                     | <ul style="list-style-type: none"> <li>• Levy Procedure<br/>201214030</li> </ul>   | 6331.18-00        |
|                     | <ul style="list-style-type: none"> <li>• Banks<br/>201404009</li> </ul>  | 6331.31-00        |
|                     | <ul style="list-style-type: none"> <li>• Salary and Wages . . .<br/>201302029</li> </ul>   | 6331.33-00        |
| <b>Section 6332</b> | <b>Surrender of Property Subject to Levy (See 6331.12-00)</b><br>201509038   | <b>6332.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• Bank Deposit<br/>201350036</li> </ul>   | 6332.01-00        |
|                     | <ul style="list-style-type: none"> <li>• Enforcement of Levy<br/>201509038</li> </ul>  | 6332.05-00        |
| <b>Section 6333</b> | <b>Production of Books</b><br>201211016 201447029  | <b>6333.00-00</b> |
| <b>Section 6334</b> | <b>Property Exempt From Levy</b><br>201316019 201521001 201521001 201521001 201521001 201521001 201547005  | <b>6334.00-00</b> |



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

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

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|                     | • <i>Necessity for Signature of Commissioner</i><br>201235009   | 6501.08-07        |
|                     | • <i>Filing of Waiver by Fiduciary</i><br>201324016 201334040   | 6501.08-08        |
|                     | • <i>Execution by Corporate Officer</i><br>201411024 201522005  | 6501.08-09        |
|                     | • <i>Form and Contents of Waiver</i><br>201602010 201610020   | 6501.08-17        |
|                     | • <i>Proof and Procedure</i><br>201334040   | 6501.08-21        |
|                     | • Organizations Treated as Corporations<br>201335013  | 6501.12-00        |
| <b>Section 6502</b> | <b>Collection After Assessment (Timely v. Not Timely)</b><br>201313022  | <b>6502.00-00</b> |
| <b>Section 6503</b> | <b>Suspension of Running of Period of Limitation (Suspended v. Not Suspended)</b><br>201211019 201518015 201644020 <b>201721016</b>   | <b>6503.00-00</b> |
| <b>Section 6511</b> | <b>Limitations on Credit or Refund (Barred v. Not Barred)</b><br>201204008 201243014 201310037 201316015 201321022 201402003 201402003<br>201404011 201411029 201429026 201515019 201515024 201515025 201517005<br>201526011 201526013 201536020 201540010 201540011 201545022 201603026<br>201636041 201640017 | <b>6511.00-00</b> |
|                     | • Limitation of Amount<br>201210029 201319011 201349014 201418049 201429023 201447033 201515024<br>201515025 201526011 201636041  | 6511.01-00        |
|                     | • <i>No Return Filed</i><br>201210029   | 6511.01-02        |
|                     | • <i>Claim Filed Late</i><br>201306017  | 6511.01-03        |
|                     | • Special Rules<br>201515019 201540010 201540011  | 6511.03-00        |
|                     | • <i>Bad Debts and Worthless Securities</i><br>201515018  | 6511.03-01        |
|                     | • <i>Carrybacks: Net Operating Loss and Capital Loss</i><br>201202027 201204008 201215008 201316016 201515019 201517005 201540010<br>201540011  | 6511.03-02        |
|                     | • <i>Foreign Tax Credit</i><br>201204008 201330031 201330031 201517005 201540010 201540011 201540012  | 6511.03-03        |
|                     | • <i>Life Insurance Carrybacks</i><br>201349014   | 6511.03-05        |
|                     | • <i>Extension of Time by Agreement</i><br>201719026  | 6511.03-06        |
|                     | • Amended or Supplemental Claims<br>201216033   | 6511.05-00        |
|                     | • Timeliness of Claim<br>201216033 201306017 201351019 201438023 201502014 201545017 201719026  | 6511.09-00        |
| <b>Section 6512</b> | <b>Limitations in Case of Petition to Tax Court</b><br>201617007  | <b>6512.00-00</b> |

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| <b>Section 6514</b> | <b>Credits or Refunds After Period of Limitation (Erroneous v. Not Erroneous)</b><br>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><br><ul style="list-style-type: none"> <li>• Self Employment Tax and Tax on Wages</li> <li>• <i>Offsets</i></li> </ul> 201315023   | <b>6521.00-00</b><br><br>6521.01-00<br>6521.01-01   |
| <b>Section 6532</b> | <b>Periods of Limitation on Suits (Barred v. Not Barred)</b><br>201535016<br><ul style="list-style-type: none"> <li>• Erroneous Refund Recovery</li> <li>• Suits by Taxpayer</li> <li>• <i>Extension of Time</i></li> <li>• <i>Reconsideration by Secretary</i></li> <li>• Suits By U.S. for Recovery of Erroneous Refunds</li> </ul> 201535016 201625014<br>201328032<br>201549029<br>201304007  | <b>6532.00-00</b><br><br>6532.01-00<br>6532.02-00<br>6532.02-04<br>6532.02-06<br>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><br>201249015 201426026 201447034 201518014 201710026<br><ul style="list-style-type: none"> <li>• Interest on Deficiencies</li> <li>• <i>Carryback Eliminating Deficiencies</i></li> <li>• Interest on Delinquent Taxes</li> <li>• <i>Starting Date (Avon Products)</i></li> <li>• Request for Interest Netting</li> <li>• Statute of Limitations on Collection of Interest</li> </ul> 201405013<br>201438024<br>201603027<br>201534012<br>201319017 | <b>6601.00-00</b><br><br>6601.01-00<br>6601.01-01<br>6601.02-00<br>6601.02-01<br>6601.10-00<br>6601.12-00 |
| <b>Section 6611</b> | <b>Interest on Overpayments (Interest v. No Interest)</b><br>201330032 201330032 201548019 201617005 201625017<br><ul style="list-style-type: none"> <li>• Interest on Refunds</li> <li>• Exception for Refunds Within 45 Days</li> </ul> 201625017   | <b>6611.00-00</b><br><br>6611.04-00<br>6611.07-00   |
| <b>Section 6621</b> | <b>Determination of Rate of Interest; Compounding of Interest</b><br>201225011<br><ul style="list-style-type: none"> <li>• Interest on Substantial Underpayment</li> </ul> 201421019  | <b>6621.00-00</b><br><br>6621.03-00   |
| <b>Section 6651</b> | <b>Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax)</b><br>201210033 201713001<br><ul style="list-style-type: none"> <li>• Reasonable Cause v. Willful Neglect</li> </ul>  | <b>6651.00-00</b><br><br>6651.03-00   |

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|                     | <ul style="list-style-type: none"> <li>• <i>Illness and Incompetency</i><br/>201637012</li> </ul>   | 6651.03-07        |
|                     | <ul style="list-style-type: none"> <li>• Voluntary Filing of Late Return<br/>201238028</li> </ul>   | 6651.07-00        |
|                     | <ul style="list-style-type: none"> <li>• Increase in Penalty for Fraudulent Failure to File<br/>201238028 201545016</li> </ul>            | 6651.22-00        |
| <b>Section 6652</b> | <b>Failure to File Certain Information Returns, Registration Statements, Etc.</b><br>201411033  | <b>6652.00-00</b> |
| <b>Section 6656</b> | <b>Failure to Make Deposit of Taxes (Penalty v. No Penalty)</b><br>201414017  | <b>6656.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• Reasonable Cause v. Willful Neglect<br/>201414017</li> </ul>                                     | 6656.01-00        |
| <b>Section 6662</b> | <b>Accuracy-related penalty</b><br>201207008 201213026 201504012 201504013 201711009  | <b>6662.00-00</b> |
| <b>Section 6663</b> | <b>Fraud Penalty</b><br>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<br/>201302036 201543016 201545016 201640016</li> </ul>                | 6664.01-00        |
|                     | <ul style="list-style-type: none"> <li>• Reasonable Cause Exception<br/>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<br/>201226028</li> </ul>                        | 6665.02-00        |
| <b>Section 6671</b> | <b>Rules for Application of Assessable Penalties</b><br>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><br>201312036 201323022 | <b>6672.00-00</b> |
| <b>Section 6676</b> | <b>Failure to Supply Identifying Numbers (Penalty v. No Penalty)</b><br>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><br>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><br/>201208028</li> </ul>                                      | 6677.01-01        |
|                     | <ul style="list-style-type: none"> <li>• Reasonable Cause Exception<br/>201208028</li> </ul>  | 6677.03-00        |
| <b>Section 6694</b> | <b>Understatement of Taxpayer's Liability by Income Tax Return Preparer</b><br>201425012 201518017 201519029                              | <b>6694.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• Negligence or Intentional Disregard<br/>201514008</li> </ul>                                     | 6694.01-00        |
|                     | <ul style="list-style-type: none"> <li>• Willful Understatement of Liability<br/>201519029</li> </ul>                                     | 6694.02-00        |
| <b>Section 6696</b> | <b>Rules Applicable With Respect to Sections 6694 and 6695</b><br>201514008   | <b>6696.00-00</b> |

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| <b>Section 6700</b> | <b>Promoting Abusive Tax Shelters</b><br>201235017   | <b>6700.00-00</b> |
| <b>Section 6701</b> | <b>Penalties for Aiding and Abetting Understatement of Tax Liability</b><br>201211014 201235017 201518017 201519029 201531015  | <b>6701.00-00</b> |
| <b>Section 6702</b> | <b>Frivolous Income Tax Return</b><br>201348015 201502013 201623010  | <b>6702.00-00</b> |
|                     | • What Constitutes<br>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><br>201211014   | <b>6703.00-00</b> |
| <b>Section 6707</b> | <b>Failure to Furnish Information Regarding Tax Shelters (See Also 6111.00-00)</b><br>201531019  | <b>6707.00-00</b> |
|                     | • Failure to Register Tax Shelter<br>201538018   | 6707.01-00        |
| <b>Section 6721</b> | <b>Failure to File Certain Information Returns (See Also 6652.00-00)</b><br>201234025 201246028 201248022 201315017 201438028 201503013 201549026<br>201603031 201629008 | <b>6721.00-00</b> |
|                     | • Failure v. No Failure<br>201234025   | 6721.01-00        |
| <b>Section 6722</b> | <b>Failure to Furnish Certain Payee Statements</b><br>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><br>201615012 201615012  | 6723.03-02        |
| <b>Section 6724</b> | <b>Waiver; Definitions and Special Rules</b><br>201603031  | <b>6724.00-00</b> |
| <b>Section 6901</b> | <b>Transferred Assets (See 9113.00-00)</b><br>201212020 201337015 201447038  | <b>6901.00-00</b> |
|                     | • Method of Collection<br>201211018  | 6901.01-00        |
|                     | • Liability<br>201212020   | 6901.02-00        |
|                     | • Period of Limitations<br>201319012   | 6901.03-00        |
| <b>Section 6903</b> | <b>Notice of Fiduciary Relationship (See Also 3467)</b><br>201302027   | <b>6903.00-00</b> |
| <b>Section 6904</b> | <b>Prohibition of Injunctions</b><br>201621010   | <b>6904.00-00</b> |
| <b>Section 7101</b> | <b>Form of Bonds</b><br>201231001  | <b>7101.00-00</b> |
| <b>Section 7121</b> | <b>Closing Agreements</b><br>201310036 201316017 201350038   | <b>7121.00-00</b> |
|                     | • Finality<br>201240021  | 7121.02-00        |

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| <b>Section 7122</b> | <b>Compromises</b><br>201302032 201421018  | <b>7122.00-00</b> |
| <b>Section 7402</b> | <b>Jurisdiction of District Courts</b><br>201313021 201313030 201621013  | <b>7402.00-00</b> |
| <b>Section 7425</b> | <b>Discharge of Liens</b><br>201545025   | <b>7425.00-00</b> |
|                     | • Special Rules  | 7425.04-00        |
|                     | • <i>Consent to Sale</i><br>201202018  | 7425.04-02        |
| <b>Section 7426</b> | <b>Civil Actions by Persons Other Than Taxpayers</b><br>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><br>201238032 | <b>7428.00-00</b> |
|                     | • Revocation (Gladstone Issue)<br>201518020 201533022  | 7428.02-00        |
| <b>Section 7452</b> | <b>Representation of Parties</b><br>201506010 201509031  | <b>7452.00-00</b> |
| <b>Section 7453</b> | <b>Rules of Practice, Procedure, and Evidence</b><br>201210035 201351021   | <b>7453.00-00</b> |
|                     | • Evidence and its Submission<br>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><br>201603026 201643022            | <b>7503.00-00</b> |
| <b>Section 7507</b> | <b>Exemption of Insolvent Banks From Tax</b><br>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><br>201535017                             | <b>7508.00-00</b> |
| <b>Section 7512</b> | <b>Separate Accounting for Certain Collected Taxes, etc.</b><br>201536018  | <b>7512.00-00</b> |
| <b>Section 7513</b> | <b>Reproduction of Returns and Other Documents</b><br>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<br>201302022   | 7519.02-00        |
| <b>Section 7520</b> | <b>Valuation Tables</b>  | <b>7520.00-00</b> |
|                     | • Election In the Case of Charitable Transfers<br>201518007  | 7520.01-00        |
| <b>Section 7521</b> | <b>Procedure For Taxpayer Interviews</b><br>201552029 201603030  | <b>7521.00-00</b> |
| <b>Section 7602</b> | <b>Examination of Books and Witnesses</b><br>201329017 201330036 201330036 201510045 201621012                                   | <b>7602.00-00</b> |
|                     | • Issuance   | 7602.07-00        |

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|                     | <ul style="list-style-type: none"> <li>• <i>Contents of Summons</i></li> </ul>              | 7602.07-02        |
|                     | 201310030   |                   |
| <b>Section 7603</b> | <b>Service of Summons</b>   | <b>7603.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• Method of Delivery</li> </ul>                      | 7603.01-00        |
|                     | 201310038   |                   |
| <b>Section 7605</b> | <b>Time and Place of Examination</b>  | <b>7605.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• Restrictions on Examination of Taxpayer</li> </ul> | 7605.01-00        |
|                     | 201212017 201504015 201645013   |                   |
| <b>Section 7609</b> | <b>Special Procedures for Third-Party Summonses</b>   | <b>7609.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• Notice to Person Identified</li> </ul>             | 7609.02-00        |
|                     | 201310030   |                   |
| <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**

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| • Associations v. Corporations<br>201208020 201328003 201441014 201441015 201446019 201514003 201527039<br>201545006 201545007 201545008 201545009 201545011 201545020   | 7701.01-00 |
| • Partnerships v. Associations<br>201221015 201312033 201338041 201441015 201614011 201614012  | 7701.02-00 |
| • <i>Joint Ventures</i><br>201305006 201323015   | 7701.02-02 |
| • Association v. Trust<br>201230014 201240009 201241003 201516024 201523017 201527004 201532023<br>201620004 201620004 201638019 201638019 201702013   | 7701.03-00 |
| • <i>Investments</i><br>201613005  | 7701.03-05 |
| • <i>Liquidating Trusts</i><br>201208036 201230014 201230020 201240009 201241003 201244004 201341001<br>201417004 201420011 201516024 201620004 201620004 201643005 201702013  | 7701.03-06 |
| • <i>Ordinary Trusts</i><br>201245003 201538006 201538007 201538008  | 7701.03-08 |
| • <i>Business Trusts</i><br>201337012  | 7701.03-09 |
| • <i>Investment Trusts</i><br>201226019  | 7701.03-10 |
| • <i>Fixed Investment Trusts</i><br>201229003  | 7701.03-11 |
| • Domestic, Foreign Persons<br>201509035   | 7701.04-00 |
| • Fiduciary v. Agent<br>201302026  | 7701.05-00 |
| • Definition of Resident Alien   | 7701.21-00 |
| • <i>Coordination with Income Tax Treaties</i><br>201247013  | 7701.21-20 |
| • Treatment of Certain Contracts For Services, etc.  | 7701.22-00 |
| • <i>Factors: Lease vs. Service Contract</i><br>201525007 201525007 201525007 201525007  | 7701.22-01 |
| • Motor Vehicle Operating Leases   | 7701.25-00 |
| • <i>Terminal Rental Adjustment Clause</i><br>201304005 201337012 201404007  | 7701.25-04 |
| • Taxable Mortgage Pools<br>201330008 201330008 201425001 201425010  | 7701.26-00 |

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|                      | • Substituted Basis Property   | 7701.29-00         |
|                      | • <i>Clarification of FMV in the Case of Nonrecourse Indebtedness</i><br>201507019   | 7701.29-01         |
|                      | • Foreign Estate or Trust<br>201245003   | 7701.31-00         |
| <b>Section 7702</b>  | <b>Life Insurance Contract Defined</b><br>201230009 201443015 201443015  | <b>7702.00-00</b>  |
|                      | • Definition<br>201230009  | 7702.01-00         |
|                      | • Cash Value Accumulation Test<br>201230009  | 7702.02-00         |
| <b>Section 7702A</b> | <b>Modified Endowment Contracts</b><br>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<br>201213016  | 7702B.02-00        |
| <b>Section 7703</b>  | <b>Determination of Marital Status</b>   | <b>7703.00-00</b>  |
|                      | • Married Individuals Living Apart<br>201334041  | 7703.02-00         |
| <b>Section 7704</b>  | <b>Certain Publicly Traded Partnerships Treated as Corporations</b><br>201213004 201232020 201233009 201236023 201250014 201313014 201316005<br>201322024 201330026 201330027 201330026 201330027 201336016 201338035<br>201340011 201411004 201414004 201417005 201418021 201514003 201523017<br>201523018 201527039 201541009 201549013 201614004 201636039 201651008<br>201710019 201710019 201710019   | <b>7704.00-00</b>  |
|                      | • Meaning of<br>201224011 201224012  | 7704.01-00         |
|                      | • Qualifying Income<br>201201002 201206004 201208021 201216022 201217005 201224023 201226018<br>201227001 201227002 201232008 201232020 201233010 201234005 201236005<br>201241004 201250003 201301010 201308004 201313014 201313015 201314029<br>201314038 201315008 201315015 201322024 201324002 201328005 201330023<br>201330024 201308004 201330023 201330024 201331002 201336006 201336016<br>201337014 201338001 201338035 201340011 201341011 201346007 201347001<br>201347015 201349004 201351009 201403004 201403004 201403008 201403008<br>201405011 201410017 201411004 201412007 201414002 201414004 201416003<br>201417005 201418021 201420012 201448019 201451002 201523018 201537007<br>201537014 201538012 201541008 201541009 201545002 201548013 201549004<br>201549013 201602004 201608011 201611017 201614004 201619002 201633020<br>201636025 201636039 201637007 <b>201721007</b> | 7704.03-00         |
|                      | • Transitional Rule for Existing Partnerships<br>201314025   | 7704.05-00         |
| <b>Section 7805</b>  | <b>Rules and Regulations</b><br>201517026 201517027 201716001 201716025 201716026 201716029 201716030<br>201716033 201716036 201716038 201716041 201716042 201717020 201717022<br>201717024 201717025 201717031 201717032 201717034 201717035 201718030<br>201718032 201719021   | <b>7805.00-00</b>  |
|                      | • Prospective Application of Changes in Regulations  | 7805.01-00         |
|                      | • <i>Prospective Application of Rulings</i><br>201537023   | 7805.01-01         |

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|                     | • Reversals of Regulations or Rulings With Retroactive Effect<br>201413013           | 7805.03-00        |
|                     | • Retroactive Effect of Regulation   | 7805.04-00        |
|                     | • <i>Retroactive Application of Rulings</i><br>201216051 201233011 201245017         | 7805.04-01        |
| <b>Section 7871</b> | <b>Indian Tribal Governments Treated As States For Certain Purposes</b><br>201445002 | <b>7871.00-00</b> |
|                     | • Charitable Purposes<br>201525014 201525014 201525014 201525014 201551003           | 7871.01-00        |
|                     | • Tax Exempt Bonds<br>201630002 201630002  | 7871.03-00        |
| <b>Section 7872</b> | <b>Treatment of Loans with Below Market Interest Rates</b><br>201426002              | <b>7872.00-00</b> |

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

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

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• Section 59(e) 9100.02-00

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• R and D Expenditures 9100.02-03

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• ITC Expenditures 9100.02-04

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• Development Expenditures 9100.02-05

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• Section 146; Volume Cap 9100.03-00

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• Section 168; MACRS 9100.04-00

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| • Section 266; Carrying Charges<br>201319008 201607005   | 9100.05-00 |
| • Section 338(g); Election Under Section 1.338-1T(c)(1)<br>201206005 201206010 201214018 201246021 201317008 201632019 201338011<br>201412012 201438018 201503007 201510037 201534007 201611016  | 9100.06-00 |
| • Section 338(h)(1); Election Under Section 1.338(h)(10)-1T<br>201429016 201435002 201437005 201530017   | 9100.07-00 |
| • Section 442; Accounting Periods<br>201224024 201305009 201311019 201311020 201312026 201347017 201436044<br>201438007 201447021 201452004 201524001 201535005 201537013 201552021<br>201604012 201604012 201606007 201606008 201709021 201712012   | 9100.09-00 |
| • Section 446<br>201224016 201224017 201303002 201311012 201318007 201343006 201343007<br>201343008 201343009 201344003 201451010 201507007 201516026 201528031<br>201532007 201534006 201550018 201645009   | 9100.10-00 |
| • <i>Accounting Methods</i><br>201221001 201224005 201224016 201224017 201226005 201226007 201226009<br>201239004 201303002 201311012 201318007 201343006 201343007 201343008<br>201343009 201344003 201351011 201409004 201423018 201426023 201451010<br>201507007 201516026 201528031 201532007 201550018 201636038 201645009  | 9100.10-01 |
| • Section 472; LIFO Election<br>201208033 201232012 201232013 201233005 201317006 201333001 201342009<br>201405006 201448017 201610014   | 9100.11-00 |
| • Section 663; Special Rules Applicable to Sections 661 and 662<br>201245008 201348008   | 9100.12-00 |
| • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property<br>201201007 201201014 201213006 201213024 201214006 201240008 201250012<br>201251004 201311016 201314013 201632006 201632007 201632008 201632009<br>201337010 201341002 201352008 201410014 201410019 201410020 201410021<br>201410022 201410023 201410024 201410025 201410026 201426012 201433010<br>201436045 201438008 201440003 201442003 201443011 201448002 201505003<br>201506001 201506002 201508003 201510024 201514002 201519023 201523007<br>201525008 201525008 201525008 201525008 201528027 201530004 201532001<br>201532014 201532019 201532020 201543002 201544007 201544008 201544009<br>201548012 201603018 201605007 201610002 201620002 201620002 201620003<br>201620003 201622010 201624005 201624016 201624020 201626007 201629002<br>201630013 201630013 201630014 201630014 201631006 201631008 201631009<br>201638009 201645001 201645008 201648005 201649003 201649005 201705008<br>201709005 201709006 201709009 201717014 201717038 201718013 201719006<br>201719007 | 9100.15-00 |
| • Section 911; Citizens or Residents of the United States Living Abroad<br>201420015 201433009 201507016 201539018 201650006   | 9100.17-00 |
| • Extension of Time For Filing Return<br>201442018   | 9100.19-00 |
| • Section 1502; Election to File Consolidated Return<br>201249007 201251008 201319005 201323010 201332002 201336007 201338017<br>201338025 201341008 201347011 201407012 201411016 201507003 201514007<br>201524008 201527036 201533004 201541006 201541006 201542005 201548016<br>201550033 201601007 201606019 201628019 201631004 201648012 201648014<br>201702019 201711008 201716007 201717018 201717023  | 9100.20-00 |
| • Section 6(c)(3) of PL 97-354; Qualified Oil Corporation<br>201431011   | 9100.21-00 |



• Other

9100.22-00

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

9100.26-00

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• Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00  
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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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

|                     |  |                   |
|---------------------|--|-------------------|
|                     | <ul style="list-style-type: none"> <li>• <i>Property of Estate (Section 1207)</i><br/>201411026</li> </ul>   | 9115.11-07        |
| <b>Section 9200</b> | <b>Tax Shelter (Use This Category Only When No Other Category Is Appropriate)</b><br>201347013   | <b>9200.00-00</b> |
| <b>Section 9832</b> | <b>Definitions for Chapter 100</b><br>201618010 201618010 201610021 201616008  | <b>9832.00-00</b> |
| <b>Section 9999</b> | <b>Miscellaneous Issues</b><br>201213025 201310032 201319019 201333009 201421021 201432018 201504016<br>201637014 201637015                          | <b>9999.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• Issues Related to Statutes Other Than Contained in Internal Revenue Code<br/>201320020 201614032</li> </ul> | 9999.92-00        |
|                     | <ul style="list-style-type: none"> <li>• <i>Freedom of Information Act</i><br/>201515028 201621011 201631011</li> </ul>                              | 9999.92-01        |
|                     | <ul style="list-style-type: none"> <li>• Substance v. Form Issues Not Contained in Present List<br/>201311023 201501012</li> </ul>                   | 9999.97-00        |

• Not Able to Identify Under Present List

9999.98-00

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