

# 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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	• Installment Purchases 201405005	163.01-00
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Interest</i> 201217003	163.03-02
	• <i>Investment Income and Expenses</i> 201213008 201214004 201217004	163.03-03
	• Personal Interest in General 201306018	163.05-00
	• Qualified Residence Interest 201201017	163.06-00

	• <i>Acquisition Indebtedness</i> 201201017 201328023	163.06-01
	• <i>Home Equity Indebtedness</i> 201201017	163.06-02
	• Original Issue Discount	163.07-00
	• <i>S Corporations</i> 201405005	163.07-07
	• Registration-required Obligations 201504004 201610015 201614026	163.08-00
	• Limitation on Deduction for Certain Interest Paid By Corporation to Related Person 201202021	163.10-00
	• Disqualified Debt Instruments 201336018 201517003	163.13-00
	• Repurchase Premium 201707006	163.17-00
<b>Section 164</b>	<b>Taxes</b> 201202004 201309004 201442020 201452015 201516007 201537015	<b>164.00-00</b>
	• Real Property Taxes 201232018 201310029	164.01-00
	• Taxes Assessed Against Local Benefits 201310029	164.09-00
	• Other 201531016	164.12-00
<b>Section 165</b>	<b>Deductions For Losses</b> 201240007 201240015 201306018 201308025 201325007 201328031 201612003 201308025 201343021 201351020 201411030 201451004 201451014 201511018 201511018 201511022 201515001 201529008 201642035	<b>165.00-00</b>
	• Limitations on Losses of Individuals - Transaction Entered Into For Profit 201515001	165.03-00
	• Limitations on Losses of Individuals - Casualty and Theft 201213022 201346009 201445009	165.04-00
	• Worthless Securities 201252008 201333012 201524016 201552026 201610004 201650013	165.06-00
	• <i>Securities In Affiliated Corporations</i> 201314005 201325007 201347002	165.06-02
	• <i>Other</i> 201548003	165.06-03
	• Disaster Losses 201306017 201542002	165.07-00
	• Wagering Losses 201539028	165.08-00
	• Other 201552026	165.11-00
	• Abandonment Losses 201612003	165.13-00
<b>Section 166</b>	<b>Bad Debts</b> 201328031 201515018 201602005	<b>166.00-00</b>

	• Partially Worthless Debt 201642034	166.03-00
	• Worthless Securities 201450011	166.05-00
	• Other 201302024	166.06-00
<b>Section 167</b>	<b>Depreciation</b> 201221002 201317003	<b>167.00-00</b>
	• Property Used in the Trade or Business 201330034 201330034	167.01-00
	• Reasonable Allowance 201625011	167.03-00
	• Basis 201214007 201249013	167.07-00
	• Tangibles	167.13-00
	• <i>Buildings</i> 201515007	167.13-05
	• Date Property Placed in Service 201205005 201302007 201311003 201326008 201326009	167.19-00
	• Public Utility Property 201718017 201722006	167.22-00
	• <i>Normalization Rules</i> 201223013 201223014 201334036 201418024 201436037 201436038 201438003 201519021 201531010 201531011 201531012 201532018 201532024 201532025 201534001 201541010 201541010 201544018 201548017 201603017 201619005 201640005 201709008 201717008 201718015	167.22-01
	• Computer Software 201549024	167.28-00
<b>Section 168</b>	<b>Modified Accelerated Cost Recovery System</b> 201202017 201246034 201249003 201713004 201713005 201340006 201347013 201447018 201505029 201505030 201505031 201505032 201505033 201506007 201507014 201507015 201508004 201508005 201508006 201508007 201510031 201510032 201510033 201510034 201510035 201515007 201516021 201516041 201536003 201537005 201537006 201538003 201609002 201642010 201714004 201714005 201714006 201718017	<b>168.00-00</b>
	• Recovery Period 201216029	168.18-00
	• Classification of Property 201216029 201243003 201244015 201310028 201404001 201509029 201543001	168.20-00
	• <i>Assigned</i> 201539024	168.20-01
	• Property Used Predominantly Outside the United States 201216008 201510038	168.25-00
	• Alternative Depreciation System (ADS) 201316006 201316007	168.29-00
	• <i>Outside the United States</i> 201324005 201324006	168.29-01
	• <i>Tax-Exempt Use Property</i> 201436048 201606005 201722001	168.29-02

	• Redeterminations, Changes in Use 201228036 201450001	168.32-00
	• Retirements 201710006 201710006 201710006	168.35-00
<b>Section 169</b>	<b>Amortization of Pollution Control Facilities</b>	<b>169.00-00</b>
	• Election of Amortization 201217015	169.02-00
<b>Section 170</b>	<b>Charitable, Etc. Contributions and Gifts</b>	<b>170.00-00</b>
	201321012 201437004 201551003 201608012 201641021	
	• Value of Contribution 201319010 201443019 201443020	170.02-00
	• Percentage Limitations	170.07-00
	• <i>Educational Organizations</i> 201417018	170.07-02
	• <i>Publicly Supported Organizations</i> 201621015	170.07-06
	• Percentage Limitations - Corporations 201226021	170.08-00
	• Donees of Charitable Contributions in General 201228026 201239011 201240036 201342011 201711014	170.09-00
	• <i>United States, States, Political Subdivisions, Etc.</i> 201228026	170.09-01
	• <i>Religious, Charitable, Etc. Organizations</i> 201438032	170.09-02
	• Carryovers	170.10-00
	• <i>Corporations</i> 201226021	170.10-02
	• Ordinary Income and Capital Gain Property 201443019 201443020	170.11-00
	• <i>Inventory and Other Property</i> 201414014	170.11-03
	• Disallowance of Deduction	170.12-00
	• <i>Partial Interests in Property</i> 201249002	170.12-03
	• <i>Substantiation</i> 201608012	170.12-09
	• Qualified Conservation Contribution 201212009 201212010 201239008 201334039	170.14-00
	• Other 201307008 201322046 201403016 201403016	170.19-00
<b>Section 172</b>	<b>Net Operating Loss Deductions (Deductible v. Not Deductible)</b>	<b>172.00-00</b>
	201226021 201243014 201315002 201328028 201328031 201536011	
	• Carryback and Carryover 201228013 201233006 201249004 201309013 201310025 201335007 201532004 201616009 201628003	172.01-00

	• Allowance Only to Same Taxpayer (Libson Shops) 201605018	172.01-01
	• Specified Business 201612013 201447006	172.03-00
	• Deferred Statutory or Tort Liability Losses 201442054	172.07-00
<b>Section 174</b>	<b>Research and Experimental Expenditures (Deductible v. Not Deductible)</b> 201324008 201718011	<b>174.00-00</b>
	• Election to Amortize 201236013	174.01-00
<b>Section 179</b>	<b>Election to Expense Certain Depreciable Business Assets</b> 201415009	<b>179.00-00</b>
	• Section 179 Property 201234024	179.01-00
<b>Section 197</b>	<b>Amortization of Goodwill &amp; Certain Other Intangibles</b> 201203004 201228011 201317003 201501011 201543014 201642032 201702035 201709003	<b>197.00-00</b>
	• Certain Elections for Intangible Property 201214014	197.01-00
<b>Section 215</b>	<b>Alimony, etc., Payments</b> 201206005 201246005	<b>215.00-00</b>
	• Payment For Child Support	215.08-00
	• Specification In Instrument 201706006	215.08-04
<b>Section 216</b>	<b>Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder</b> 201537015	<b>216.00-00</b>
<b>Section 243</b>	<b>Dividends Received by Corporations</b> 201640018	<b>243.00-00</b>
<b>Section 245</b>	<b>Dividends Received From Certain Foreign Corporations</b> 201640018	<b>245.00-00</b>
<b>Section 263</b>	<b>Capital Expenditures (Deductible v. Not Deductible)</b> 201311021 201317003 201319009 201713010 201341029 201341031 201405014 201438005 201447004 201447015 201447016 201510039 201518012 201528034 201534005 201624021 201639007 201639009 201642013	<b>263.00-00</b>
	• Development Costs	263.02-00
	• Oil and Gas Wells (See Also 291.02-01 et seq.) 201240011 201248014 201248015 201403011 201403011	263.02-01
	• Permanent Improvements 201213023	263.03-00
	• Leases	263.08-00
	• Acquisition Costs 201442021 201528012 201549020 201624021	263.08-04
	• Acquisition of Property, Intangibles 201543014 201614037	263.13-00
	• Allocation Between Capital Expenditure and Expense 201234026 201234027	263.14-00

	• Election to Deduct or Capitalize Certain Expenditures 201221013 201405009 201535002	263.16-00
	• Interest and Carrying Costs - Straddles 201212014 201310027	263.21-00
<b>Section 263A</b>	<b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b> 201504011	<b>263A.00-00</b>
	• Exceptions	263A.02-00
	• <i>Substantially Constructed Self-Constructed Property</i> 201515007	263A.02-10
	• Capitalization of Costs	263A.03-00
	• <i>Direct Costs</i> 201439001	263A.03-01
	• <i>Indirect Costs</i> 201302018	263A.03-02
	• Allocation Methods 201439001	263A.04-00
	• <i>Simplified Production Method</i> 201439001	263A.04-05
	• Interest Capitalization 201302017 201638022	263A.08-00
	• <i>Designated Property</i> 201302017	263A.08-01
	• Oil and Gas Activities 201211011	263A.13-00
<b>Section 264</b>	<b>Amounts Paid in Connection With Insurance (Deductible v. Not Deductible)</b> 201443015 201443015	<b>264.00-00</b>
	• Exceptions 201322035 201617004	264.03-00
	• Key Persons 201617004	264.04-00
	• Allocation of Interest Expense to Policy Cash Values 201617004	264.05-00
<b>Section 267</b>	<b>Losses, Expenses, and Interest With Respect to Transactions Between Related Parties</b> 201252008 201330004 201330004 201702035	<b>267.00-00</b>
	• Losses: Deduction Disallowed 201343021	267.01-00
	• Expenses and Interest: In General	267.02-00
	• <i>Matching of Deduction and Payee Income</i> 201228035	267.02-01
	• <i>Payments to Foreign Persons</i> 201228035 201334037	267.02-03
	• Special Rules Applicable to Controlled Groups: In General 201702035	267.07-00
	• <i>Controlled Group Defined</i> 201405009	267.07-01

	<ul style="list-style-type: none"> <li>• <i>Deferral of Loss from Sale or Exchange Between Members</i></li> </ul>	267.07-02
	201203004 201323005 201334006 201419011 201603002 201702035 201705004	
<b>Section 274</b>	<b>Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)</b>	<b>274.00-00</b>
	201501010	
	<ul style="list-style-type: none"> <li>• Substantiation</li> </ul>	274.08-00
	201246031	
	<ul style="list-style-type: none"> <li>• Percentage Disallowance for Meals and Entertainment Deductions</li> </ul>	274.14-00
	201219021	
<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</li> </ul>	275.01-00
	201306018	
<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></li> </ul>	280G.01-01
	201519017	
<b>Section 301</b>	<b>Distributions of Property</b>	<b>301.00-00</b>
	201207002 201247004 201252008 201304002 201306012 201306013 201306014 201312028 201328025 201352007 201426019 201440006 201446013 201447019 201448016 201505035 201516047 201516050 201522001 201523017 201527004 201536016 201537020 201544015 201550017 201552011 201604008 201604008 201614033 201629003 201631005 201709011 201717005 201721014	
	<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></li> </ul>	301.01-07
	201552027 201640018	
	<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></li> </ul>	301.02-01
	201637010	
	<ul style="list-style-type: none"> <li>• Liquidation v. Reorganization</li> </ul>	301.04-00
	201350001	
	<ul style="list-style-type: none"> <li>• Constructive Dividend</li> </ul>	301.07-00
	201350001	
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b>	<b>302.00-00</b>
	201202010 201202020 201207002 201328025 201330017 201330018 201330017 201330018 201352007 201405005 201444007 201637010	
	<ul style="list-style-type: none"> <li>• Disproportionate Redemption of stock</li> </ul>	302.02-00
	201202010 201202020 201236025	
	<ul style="list-style-type: none"> <li>• Complete Termination of Interest</li> </ul>	302.03-00
	201228012 201405005	
<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></li> </ul>	304.01-03
	201252008 201330004 201330004	
	<ul style="list-style-type: none"> <li>• Acquisition by Related Corporation (Other Than Subsidiary)</li> </ul>	304.02-00







	• Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035	338.02-00
	• Consistency Rules 201213013 201214012	338.04-00
	• Purchase from Related Corporation 201203004 201702035	338.09-00
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 201203004 201702035	338.80-00
<b>Section 341</b>	<b>Collapsible Corporations</b> 201209025	<b>341.00-00</b>
<b>Section 351</b>	<b>Transfer to Corporation Controlled by Transferor</b> 201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019 201505012 201506008 201511015 201511015 201641011	<b>351.00-00</b>
	• Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007 201506008 201601001	351.01-00
	• Series of Transactions 201212001 201506008 201531014	351.02-00
	• "Property" Defined 201506008 201552026	351.05-00
	• Constructive Exchange 201350001	351.11-00
	• Section 351 v. Section 304 (See Also 0304.01-01) 201228034	351.12-00
	• Investment Company Exception 201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020	351.13-00
	• Non-Qualified Preferred Stock 201716045	351.14-00
	• Exceptions 201552026	351.15-00
<b>Section 354</b>	<b>Exchanges of Stock and Securities in Certain Reorganizations</b>	<b>354.00-00</b>
	• Exchange v. Liquidation 201423010	354.01-00
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b> 201202007 201208017 201213001 201213005 201216027 201228030 201228033 201229002 201232033 201236014 201238018 201240013 201244006 201245020 201252017 201305003 201306010 201310023 201312017 201323017 201325009 201328024 201330002 201330022 201612012 201634010 201634010 201634010 201330002 201330022 201333007 201334009 201334032 201337003 201338040 201339001 201340009 201341026 201347005 201349006 201352007 201402002 201402002 201407005 201411012 201416002 201416005 201418018 201418030 201419005 201419010 201419012 201422018 201423012 201424006 201424009 201424013 201426004 201437006 201441009 201441010 201441016 201503006 201505013 201512001 201524005 201535007 201537018 201601001 201603005 201603006 201603020 201624011 201626017 201633014 201634010 201641011 201643008 201644018 201651010 201706005 201716002 201721002	<b>355.00-00</b>

<ul style="list-style-type: none"> <li>• Spin-Off</li> </ul>	355.01-00
201202007 201203004 201211008 201213018 201215005 201216023 201216027 201228002 201228030 201232014 201232033 201233016 201236014 201240017 201244006 201244008 201246027 201249012 201251006 201305003 201306006 201308002 201312017 201312020 201312022 201314001 201315009 201315016 201325009 201328024 201329005 201330007 201330022 201612012 201634010 201634010 201634010 201308002 201330007 201330022 201334009 201334032 201335001 201336012 201337007 201338040 201340009 201341004 201341013 201341026 201347005 201348005 201349006 201350007 201352007 201404002 201407005 201409002 201409003 201411002 201412013 201415001 201416005 201418030 201418039 201418046 201419005 201419010 201419012 201422004 201422012 201423006 201423010 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426008 201430002 201433007 201436033 201437006 201437013 201438009 201440014 201441008 201441009 201441016 201443017 201445008 201503006 201504007 201505007 201505013 201511001 201511001 201512001 201516014 201528006 201535006 201535007 201537018 201538015 201542004 201603005 201603006 201603020 201605016 201607003 201613008 201614017 201626017 201634010 201637013 201651010 201706005	
<ul style="list-style-type: none"> <li>• Split-Off</li> </ul>	355.01-01
201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201308017 201308018 201330002 201330007 201337003 201350007 201352007 201403002 201403002 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005 201512001 201625012 201625013	
<ul style="list-style-type: none"> <li>• Split-Up</li> </ul>	355.01-02
201402002 201402002 201418018 201423012	
<ul style="list-style-type: none"> <li>• Non Pro Rata Distributions, etc.</li> </ul>	355.02-00
201233016 201625012 201625013	
<ul style="list-style-type: none"> <li>• Active Business</li> </ul>	355.03-00
201219003 201251006 201634010 201634010 201634010 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 201542004 201551009 201605016 201606014 201607003 201624004 201624004 201625012 201625013 201626002 201633009 201634010 201637013 201643008 201706005	
<ul style="list-style-type: none"> <li>• Five-Year Requirement</li> </ul>	355.03-01
201251006 201528016 201624004 201633009 201643008 201706005	
<ul style="list-style-type: none"> <li>• Business Purpose</li> </ul>	355.04-00
201308017 201308018 201308017 201308018	
<ul style="list-style-type: none"> <li>• Control</li> </ul>	355.05-00
201437013 201527003	
<ul style="list-style-type: none"> <li>• Distribution of Control</li> </ul>	355.05-01
201437013 201605016 201703012	
<ul style="list-style-type: none"> <li>• Continuity of Interest</li> </ul>	355.07-00
201644018	
<ul style="list-style-type: none"> <li>• Distributions Within a Consolidated Group</li> </ul>	355.09-00
201305003 201352007 201445008	
<ul style="list-style-type: none"> <li>• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled</li> </ul>	355.10-00
201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001	

<b>Section 356</b>	<b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized)</b> 201424017 201721014	<b>356.00-00</b>
	• Reorganization Exchange	356.01-00
	• <i>Series of Transactions</i> 201614017	356.01-02
	• Securities as "Other Property" 201527003	356.02-00
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b>	<b>357.00-00</b>
	• Liabilities in Excess of Basis	357.02-00
	• <i>In General</i> 201721002	357.02-01
	• <i>Exceptions</i> 201230008 201348006 201431002 201542004 201627001 201703012	357.02-02
<b>Section 358</b>	<b>Basis to Distributees</b>	<b>358.00-00</b>
	• Allocation of Basis 201411006 201437007	358.02-00
	• Assumption of Liabilities 201721002	358.03-00
<b>Section 361</b>	<b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)</b> 201228033 201634010 201634010 201634010 201409003 201504007 201511001 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010	<b>361.00-00</b>
	• Exchanges Not Solely in Kind 201423010 201440014	361.01-00
	• Distributions 201607003 201627001	361.02-00
	• <i>Distributions of Appreciated Property</i> 201721014	361.02-01
	• <i>Certain Transfers to Creditors</i> 201228033 201409003 201511001 201511001 201537004 201601001 201627001 201703012 201721002	361.02-02
<b>Section 362</b>	<b>Basis to Corporations</b> 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028	<b>362.00-00</b>
	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201701005 201418013 201418041 201418042 201505028 201521011 201521011 201521011 201521011 201521011 201545013	362.01-00
<b>Section 367</b>	<b>Foreign Corporations</b> 201348011 201432002 201639014	<b>367.00-00</b>
	• Transfer to Foreign Corporations Subject to Section 367(a) 201321018 201651015	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018 201651015	367.03-00
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009	367.03-01

	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018	367.03-13
	• Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a)	367.06-00
	• <i>Anti-Abuse Rule</i> 201530020	367.06-07
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018	367.30-00
	• Treatment of Distribution Described in Section 367(e) 201348011 201423006 201639014	367.40-00
	• <i>Liquidations Under Section 332</i> 201348011 201606006 201639014	367.40-02
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b>	<b>368.00-00</b>
	201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201308001 201308017 201308018 201330022 201341026 201349006 201402002 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004 201512001	
	• Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002 201423010 201436034 201438009 201505012 201535007 201625012 201625013	368.01-00
	• Stock for Stock (Type "B") 201249011 201250021 201324009 201603020	368.02-00
	• <i>Liquidation Distribution</i> 201418039 201418046	368.02-02
	• Stock for Property (Type "C") 201224006 201228030 201247009 201252014 201324003 201340016 201411002 201413003 201418039 201418046 201422004 201424007	368.03-00
	• <i>Substantially All the Property</i> 201247009	368.03-01
	• Assets for Control of Transferee (Type "D") 201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014 201238018 201240013 201240016 201244006 201244008 201250004 201251006 201252002 201252017 201306006 201306010 201308002 201310023 201312022 201313016 201314001 201315016 201325009 201329005 201330002 201330007 201330022 201612012 201308002 201330002 201330007 201330022 201333007 201335001 201336012 201337003 201337007 201338040 201339001 201340009 201341004 201341013 201341026 201347005 201349006 201350007 201402002 201402002 201405003 201407005 201409002 201409003 201411002 201411012 201412013 201415001 201416005 201418018 201418019 201418030 201418039 201418046 201419005 201419010 201419013 201422012 201422017 201423012 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426007 201426008 201430002 201433007 201435005 201437006 201438009 201441008 201441016 201443017 201445008 201512001 201524005 201528006 201531014 201537018 201603020 201607003 201613008 201637013	368.04-00
	• Recapitalization (Type "E") 201308001 201315009 201315020 201315021 201308001 201424010	368.05-00

	• Change in Identity, etc. (Type "F") 201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008 201511020 201511020 201611015 201635001 201638004	368.06-00
	• Continuity of Interest Rule 201214013 201224006 201247009	368.08-00
	• <i>Related party Acquisitions</i> 201214013	368.08-03
	• <i>Business Enterprise Continuity</i> 201247009 201314028 201413003 201644018	368.08-06
	• <i>Historic Business Assets</i> 201224006	368.08-07
	• <i>Transfers to Controlled Corporations</i> 201214013 201224006 201234009 201240016 201424007 201625012 201625013	368.08-08
	• Plan of Reorganization 201411002 201626002 201627001	368.09-00
	• <i>Several Steps</i> 201252014 201411002	368.09-01
	• Liquidation v. Reorganization 201505012	368.12-00
	• Transactions Involving Two or More Investment Companies 201247009	368.13-00
	• Transfer by Corporation in Title 11 Case (Type "G") 201208036 201230020 201523001 201644018 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 201237012 201343012	381.04-00
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b> 201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 201308026 201308029 201335012 201345023 201350006 201403007 201403007 201412009 201432015 201443009 201443009 201549010	<b>382.00-00</b>
	• General Rule 201648004	382.01-00
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i> 201418038 201545014	382.02-05
	• Value of Old Loss Corporation 201435003	382.05-00
	• Ownership Change 201350006	382.07-00
	• <i>Segregation Rules</i> 201350006 201451015	382.07-05
	• Built-in Gains and Losses and Section 338 Gains 201629007	382.08-00

	• <i>Net Unrealized Built-in Gain</i> 201629007	382.08-01
	• Definitions and Special Rules 201215007 201403007 201403007	382.11-00
	• <i>5-Percent Shareholder</i> 201215007 201403007 201403007	382.11-09
	• Operating Rules 201322032 201335012 201443009 201443009	382.12-00
	• <i>Contributions to Capital</i> 201350006	382.12-01
	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003 201648004	382.12-08
	• <i>Election Out</i> 201519004	382.12-13
	• <i>Controlled Groups</i> 201232016 201232017 201335012 201421011 201421012 201421013 201443009 201443009	382.12-16
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b>	<b>385.00-00</b>
	• Debt v. Equity 201230008 201323021	385.01-00
	• New Financial Products 201209006 201226026	385.03-00
<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b> 201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003	<b>401.00-00</b>
	• Impossibility of Diversion	401.01-00
	• <i>Exclusive Benefit of Employees or Their Beneficiaries</i> 201538022	401.01-01
	• <i>Definitely Determinable Benefits Under a Pension Plan</i> 201501025	401.01-03
	• Impossibility of Diversion 201228055	401.03-00
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 201440027 201605006	401.04-00
	• <i>Discrimination in Availability of Form of Benefit</i> 201605006	401.04-03
	• Required Distributions 201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024 201628004 201628005 201628006	401.06-00
	• <i>In General</i> 201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028	401.06-01
	• <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025	401.06-02
	• Commencement of Benefits Under Qualified Trusts 201221033	401.11-00



	• Medical, Etc. Benefits	401.27-00
	201611003 201625005 201639001	
	• Cash or Deferred Arrangements	401.29-00
	201417025 201527042 201532036 201601012 201722014	
	• <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	

	<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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	<ul style="list-style-type: none"> <li>• Distributions</li> </ul>	408.06-00
	201318033 201426034 201446030 201623001	
	<ul style="list-style-type: none"> <li>• Prohibited Transactions</li> </ul>	408.07-00
	201437023	
	<ul style="list-style-type: none"> <li>• Tax Treatment of Accounts and Annuities</li> </ul>	408.08-00
	201430021 201547009	
<b>Section 408A</b>	<b>Roth IRA</b>	<b>408A.00-00</b>
	201219035 201219036 201219037 201230029 201242018 201320022 201612001 201404016 201404018 201442071 201446036 201448034 201449012 201449013 201506015 201511022 201511045 201645012	
<b>Section 409</b>	<b>Qualifications for Tax Credit Employee Stock Ownership Plans</b>	<b>409.00-00</b>
	<ul style="list-style-type: none"> <li>• Tax Credit Employee Stock Ownership Plan Defined</li> </ul>	409.01-00
	<ul style="list-style-type: none"> <li>• <i>Definition of Employer Securities</i></li> </ul>	409.01-09
	201511039 201511039 201538021	
<b>Section 410</b>	<b>Minimum Participation Standards</b>	<b>410.00-00</b>
	<ul style="list-style-type: none"> <li>• Eligibility</li> </ul>	410.02-00
	<ul style="list-style-type: none"> <li>• <i>Discrimination as to Coverage</i></li> </ul>	410.02-01
	201615013 201615013	
<b>Section 411</b>	<b>Minimum Vesting Standards</b>	<b>411.00-00</b>
	201643024	
	<ul style="list-style-type: none"> <li>• Vesting of Employer Contributions</li> </ul>	411.02-00
	<ul style="list-style-type: none"> <li>• <i>Suspensions</i></li> </ul>	411.02-05
	201531021	
	<ul style="list-style-type: none"> <li>• Accrued Benefit Requirements</li> </ul>	411.03-00
	201617006	
<b>Section 412</b>	<b>Minimum Funding Standards</b>	<b>412.00-00</b>
	201205020 201208042 201221038 201221039 201238030 201330030 201330030 201427030 201428017 201437021 201511040 201511040 201511041 201511041 201525019 201525019 201525019 201525019 201619016 201719029 201727011	



<b>Section 420</b>	<b>Transfers to Retiree Health</b> 201511044 201511044	<b>420.00-00</b>
<b>Section 424</b>	<b>Definitions and Special Rules</b>  • Disposition 201519031	<b>424.00-00</b>  424.02-00
<b>Section 442</b>	<b>Change of Annual Accounting Period (Permitted v. Not Permitted) (See Also 444.00-00)</b> 201505014	<b>442.00-00</b>
<b>Section 444</b>	<b>Election of Taxable Year Other Than Required Year</b>  • Termination of Election 201302022	<b>444.00-00</b>  444.04-00
<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b> 201228035 201350033 201403015 201403015 201503011 201504011 201614037  • Clearly v. Not Clearly Reflecting Income 201504011 201547004  • Change of Methods (Permissible v. Not Permissible) 201202021 201345025 201426025 201442050 201442051 201521012 201521012 201521012 201521012 201521012  • <i>Correction of Method or Error</i> 201442049 201442050 201442051  • <i>Consent Needed</i> 201442050 201442051  • <i>Computing Depreciation</i> 201410029  • <i>Change in Method of Accounting for Depreciation</i> 201436048  • Method of Accounting; Banks and Financial Institutions; Specific Cash Item Changes  • <i>Loan Fees and Finance Charges (But Not Rev. Rul. 72-100)</i> 201651014  • Change of Methods; Inventory  • <i>Uniform Capitalization Rules (See Also 1.263A)</i> 201430013  • Notional Principal Contracts 201411032	<b>446.00-00</b>  446.01-00  446.04-00        446.04-01  446.04-03  446.04-13  446.04-17  446.11-00  446.11-04  446.19-00 446.19-06  446.21-00
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b> 201203013 201321023 201607026  • Indeterminate Income 201607026  • Tax Refunds 201231011  • Prepaid and Advance Income 201619009  • <i>Goods (1.451-5)</i> 201610017	<b>451.00-00</b>  451.05-00  451.08-00  451.13-00  451.13-04

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

<b>Section 460</b>	<b>Special Rules for Long-Term Contracts</b> 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> 201537022	460.03-09
<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b> 201237012 201322023 201323006 201343012 201442048 201603024 201610006 201718029	<b>461.00-00</b>
	• Accrual Method 201246029	461.01-00
	• <i>Expenditure For Asset Having Long Useful Life</i> 201311021	461.01-06
	• Incurred Liabilities	461.06-00
	• <i>Accrual Basis</i> 201223015 201311021	461.06-01
<b>Section 465</b>	<b>Deductions Limited to Amount at Risk</b>	<b>465.00-00</b>
	• Amounts Considered at Risk	465.01-00
	• <i>Borrowed Amounts</i> 201606027	465.01-01
	• <i>Amounts Protected Against Loss</i> 201308028 201308028	465.01-02
	• Activities to Which Section Applies 201501012	465.02-00
	• Exclusions	465.04-00
	• <i>Real Property</i> 201606027	465.04-01
<b>Section 467</b>	<b>Certain Payments for the Use of Property or Services</b>	<b>467.00-00</b>
	• In General 201549027	467.01-00
<b>Section 468</b>	<b>Special Rules for Mining and Solid Waste Reclamation and Closing Costs</b>	<b>468.00-00</b>
	• Mining (See Also 613.03-06 et seq) 201311011	468.01-00
<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b> 201612003 201644013 201644014	<b>468A.00-00</b>
	• In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014 201432012 201450009 201450010 201451011 201451013 201510030	468A.01-00
	• Ruling Amount 201221011	468A.04-00
	• <i>Initial Schedules</i> 201721009 201721010 201723014 201723015 201723016 201725014 201726005	468A.04-01



	• <i>Revised Schedules</i>	468A.04-02
	201244007 201245011 201246009 201246010 201246011 201250006 201250007 201331003 201331004 201334002 201334003 201334004 201334035 201336015 201347009 201347010 201515014 201521005 201521005 201521005 201521005 201521005 201540007 201541005 201541005 201542006 201545019 201546007 201546008 201547001 201547002 201550019 201550020 201550021 201616003 201616005 201641006 201644011 201644012 201647006 201647006 201716022 201721009 201721010 201723013 201723014 201723015 201723016	
	• Nuclear Power Plant	468A.06-00
	• <i>Disposition of Interest</i> <b>201729011 201729012</b>	468A.06-03
	• Time When Payments Deemed Made 201450011	468A.07-00
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b> 201208036 201347019 201411027	<b>468B.00-00</b>
	• In General 201447005 201450019	468B.01-00
	• Taxation of Designated Settlement Funds 201347019 201411027 201718018	468B.02-00
	• Other Funds 201322026 201718029	468B.06-00
	• Clarification Of Taxation of Certain Funds 201208036 201347019 201411027	468B.07-00
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b> 201244017 201312041 201324018 201411025 201427016 201515032	<b>469.00-00</b>
	• Disallowed Loss and Credit	469.01-00
	• <i>Closely Held C Corporation</i> 201411025	469.01-02
	• Passive Activity Defined 201341030	469.03-00
	• <i>Definition of Activity</i> 201221012 201634022 201634022 201634022 201341030 201411025 201634022 201651003 201725003	469.03-03
	• Rules Determining Income or Loss 201348013	469.05-00
	• Disposition of Entire Interest in Passive Activity 201415002 201428008	469.07-00
	• Material Participation Defined 201317010	469.08-00
	• Other Definitions and Rules 201348013	469.10-00
	• Real Property Business 201321021 201427016 201504010 201638014 201638015 201638016	469.14-00
<b>Section 471</b>	<b>General Rule for Inventories</b> 201504011	<b>471.00-00</b>
<b>Section 472</b>	<b>Last-In, First-Out Inventories</b>	<b>472.00-00</b>
	• Election 201208033 201342009	472.01-00

	• LIFO Conformity Requirement 201550031	472.05-00
<b>Section 475</b>	<b>Mark to Market Accounting Method for Dealers in Securities</b> 201238025 201423019 201507019	<b>475.00-00</b>
	• Treatment of Securities Marked to Market 201314042	475.01-00
	• Exceptions to Mark to Market Treatment	475.02-00
	• <i>Securities Held for Investment</i> 201423019	475.02-01
	• <i>Identification Requirements</i> 201432016	475.02-04
	• Character of Gain or Loss 201432016	475.04-00
	• Definitions 201238025 201529006	475.05-00
	• Commodities Dealers 201623005	475.06-00
	• Commodities Traders 201623005	475.07-00
	• Securities Traders 201239004 201423019 201432016	475.08-00
<b>Section 481</b>	<b>Adjustments Required by Changes in Method of Accounting</b> 201350033 201403015 201403015 201426025 201436048 201503011 201521012 201521012 201521012 201521012 201521012 201547004 201716002	<b>481.00-00</b>
	• Pre-1954 Adjustments	481.02-00
	• <i>Involuntary</i> 201231004 201442049	481.02-02
<b>Section 483</b>	<b>Interest on Certain Deferred Payments</b>	<b>483.00-00</b>
	• Payments to Which Section Applies	483.02-00
	• <i>Indefinite as to Time, Liability, or Amount (Contingent)</i> 201451003	483.02-01
<b>Section 501</b>	<b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b> 201204019 201210044 201216040 201217018 201217019 201218041 201219024 201219025 201221023 201224033 201224036 201229001 201229010 201230025 201232036 201233017 201234030 201236032 201242014 201242015 201242017 201244021 201245021 201303017 201305013 201311028 201311029 201313034 201317011 201319031 201322041 201323024 201325017 201701021 201333014 201335014 201338052 201340020 201347022 201350044 201407014 201410035 201411037 201411037 201415008 201415010 201417017 201419015 201424024 201429027 201431032 201433016 201433017 201433020 201434022 201434023 201451030 201451033 201505040 201505041 201505042 201507026 201517008 201614040 201620011 201620011 201641025 201652029 201710035 201710036 201710036 201718036 201720010	<b>501.00-00</b>
	• Instrumentalities of U.S. 201503016 201503019 201509039	501.01-00
	• Title-Holding Company 201309014 201552033 201617011	501.02-00

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

501.03-00

201202039 201202040 201203019 201203020 201203021 201203022 201203023  
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 201332013 201333015 201333016 201335015 201335016 201335025 201335026  
 201335027 201338049 201338052 201338054 201338059 201342011 201345030  
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 201710035 201710035 201711014 201714030 201715002 201715004 201716047  
 201716052 201717041 201717042 201717043 201717044 201718037 201719018  
 201722029 201726013 **201729022**

• 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 201451035 201617011 201710031	
<ul style="list-style-type: none"> <li>• <i>Unincorporated Associations</i></li> </ul>	501.03-04
201241010	
<ul style="list-style-type: none"> <li>• <i>Corporations</i></li> </ul>	501.03-05
201202038 201204019 201204020 201204021 201205011 201210041 201211026 201215011 201218041 201219025 201219028 201224033 201224036 201227006 201228042 201229001 201229010 201230025 201233018 201236033 201241011 201242014 201244021 201245021 201325014 201701020 201333014 201338052 201346012 201405023 201410035 201419016 201423026 201426028 201428021 201446025 201451036 201521016 201521016 201521016 201521016 201521016 201550043 201615018 201615018 201622035 201643025 201702042 201712014 201717048 201718038 201721022	
<ul style="list-style-type: none"> <li>• <i>Civil Rights Groups</i></li> </ul>	501.03-07
201217021 201701023 201640019	
<ul style="list-style-type: none"> <li>• <i>Educational Organizations</i></li> </ul>	501.03-08
201252025 201303018 201304011 201305013 201323025 201327015 201345032 201405024 201415009 201417017 201417018 201424024 201426035 201433020 201435015 201440023 201445014 201503017 201509040 201510059 201516069 201527044 201550043 201608016 201619010 201621016 201644019 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	
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201433020	
<ul style="list-style-type: none"> <li>• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i></li> </ul>	501.03-15
201215011 201322041 201335024 201438032	
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201712015	
<ul style="list-style-type: none"> <li>• <i>Prevention of Cruelty Groups</i></li> </ul>	501.03-18
201337017	
<ul style="list-style-type: none"> <li>• <i>Public Recreation Facilities and Athletic Organizations</i></li> </ul>	501.03-19
201204020 201340021 201343028 201619010	
<ul style="list-style-type: none"> <li>• <i>Religious Organizations</i></li> </ul>	501.03-20
201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022	
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201701022	
<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i></li> </ul>	501.03-22
201237020 201251022 201634025 201634025 201634025 201415003 201423030 201432037 201652029	
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201311030 201313032 201701022 201717048	
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201304011 201632022 201340021 201415007 201451036 201505042 201716048	
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201411018	

<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i></li> </ul>	501.03-30
201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 201632020 201632021 201632023 201330037 201331007 201334043 201340021 201341037 201349023 201351029 201407016 201407017 201410043 201410044 201411038 201411042 201412022 201414024 201414033 201417024 201423030 201424027 201428031 201430014 201433016 201441017 201446029 201510059 201511024 201517015 201525011 201525011 201525011 201525011 201525012 201525012 201525012 201525012 201526020 201526021 201526023 201541012 201543019 201604018 201604018 201610026 201615016 201615016 201615017 201615017 201617012 201619010 201619010 201648020 201649016 201710033 201710033 201712017 201718039 <b>201729023</b>	
<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
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<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	
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201406019 201451033	
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201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403019 201403020 201424028 201449002 201552032 201615014 201615014	
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<ul style="list-style-type: none"> <li>• <i>Homeowners Association</i></li> </ul>	501.04-07
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<ul style="list-style-type: none"> <li>• <i>Agriculture and Horticulture Organizations</i></li> </ul>	501.05-01
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<ul style="list-style-type: none"> <li>• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</li> </ul>	501.06-00
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<ul style="list-style-type: none"> <li>• <i>Performance of Particular Services for Members</i></li> </ul>	501.06-01
201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201701019 201347022 201411040 201424023 201425014 201432026 201529010 201529010 201540017 201605020 201622033 201633037 201639016 201649017 201715003 201726014	
<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>• Social Clubs</li> </ul>	501.07-00
201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 201322044 201323033 201329025 201330041 201612014 201634026 201330041 201333019 201338044 201338050 201405026 201405027 201406016 201407024 201414029 201418056 201428009 201429028 201434022 201442058 201445027 201448021 201448022 201450023 201451030 201451039 201501015 201511024 201511024 201515035 201529011 201551010 201605021 201615019 201615019 201615021 201615021 201623012 201635007 201635008 201636045 201638028 201640020 201642036 201644021 201702043 201706020	
<ul style="list-style-type: none"> <li>• <i>Profit v. Not for Profit</i></li> </ul>	501.07-01
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<ul style="list-style-type: none"> <li>• <i>Leases or Sales of Club Property</i></li> </ul>	501.07-03
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201430019	
<ul style="list-style-type: none"> <li>• <i>Business with Nonmembers</i></li> </ul>	501.07-05
201204018 201219032 201634026 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 201615019 201615019 201635008 201706020	
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201219032 201306027 201642036	
<ul style="list-style-type: none"> <li>• Fraternal Beneficiary Societies (See Also 0501.03-09)</li> </ul>	501.08-00
201425015 201717046 201720011	
<ul style="list-style-type: none"> <li>• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</li> </ul>	501.09-00
201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036 201532037 201605015 201625004 201625018 201703014	
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<ul style="list-style-type: none"> <li>• <i>Inurement</i></li> </ul>	501.09-03
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201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014	
<ul style="list-style-type: none"> <li>• Domestic Fraternal Societies, Orders, and Associations</li> </ul>	501.10-00
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<ul style="list-style-type: none"> <li>• Local Benevolent Life Insurance Associations, etc.</li> </ul>	501.12-00
201247019 201431031	
<ul style="list-style-type: none"> <li>• <i>Mutual Ditch or Irrigation Companies</i></li> </ul>	501.12-01
201246038	
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Telephone Companies</i></li> </ul>	501.12-02
201309017 201431031	
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Electric Companies</i></li> </ul>	501.12-03
201241012 201340017 201423028	
<ul style="list-style-type: none"> <li>• Cemetery Companies</li> </ul>	501.13-00
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<ul style="list-style-type: none"> <li>• Credit Unions</li> </ul>	501.14-00
201416009 201447039	
<ul style="list-style-type: none"> <li>• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less</li> </ul>	501.15-00
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	
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<ul style="list-style-type: none"> <li>• Supplemental Unemployment Benefit Trusts</li> </ul>	501.17-00
201406018 201411041	
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<ul style="list-style-type: none"> <li>• Cooperative Hospital Service Organizations</li> </ul>	501.27-00
201218016	
<ul style="list-style-type: none"> <li>• Dedication of Assets to an Exempt Organization</li> </ul>	501.29-00
201706019	
<ul style="list-style-type: none"> <li>• Control of Corporation</li> </ul>	501.30-00
201224031 201224034 201247017 201428029 201433017	
<ul style="list-style-type: none"> <li>• <i>Closely Controlled Organizations</i></li> </ul>	501.30-01
201306026	
<ul style="list-style-type: none"> <li>• <i>Dealings With Controlling Interests</i></li> </ul>	501.30-02
201237019 201307009 201345032 201350047	
<ul style="list-style-type: none"> <li>• Proof of Exemption</li> </ul>	501.31-00
201235023 201701020 201649016 201710035 201710036 201710036	

• *Domestic Fraternal Societies*  
201404012

501.31-01

• *Income Inures v. does Not Inure to Private Individual*

501.32-00

201202038 201202039 201203024 201203025 201204019 201204021 201205010  
201205012 201209011 201209012 201209013 201210042 201211025 201211026  
201213030 201213031 201215012 201215013 201217019 201218021 201219028  
201219032 201226029 201227006 201228040 201228041 201228042 201229001  
201229010 201230024 201232035 201233018 201234030 201241011 201242015  
201244021 201247018 201250025 201250027 201250029 201252024 201252026  
201302040 201302041 201303017 201303019 201303020 201305011 201305012  
201305013 201307014 201308032 201310046 201310049 201311029 201311030  
201311033 201313032 201314045 201314048 201314049 201315029 201323028  
201323035 201326019 201330037 201330043 201701021 201308032 201330037  
201330043 201337017 201350047 201403018 201403018 201410035 201411038  
201411039 201417017 201419019 201424024 201428022 201428026 201428027  
201433019 201433020 201443021 201443022 201451043 201451045 201502017  
201504017 201511026 201511026 201514011 201515037 201519033 201519034  
201519035 201529012 201533014 201545028 201545029 201548021 201548025  
201604018 201604018 201614038 201617011 201620011 201620011 201631014  
201636046 201637017 201714031 **201729023**

• *Distribution of Assets to Private Individuals*

501.32-01

201203025 201209011 201209012 201209013 201213031 201215012 201215013  
201216040 201218021 201228040 201230024 201232035 201234029 201252024  
201252026 201302040 201303019 201303020 201305011 201305012 201308032  
201310046 201310049 201311033 201314048 201315029 201323028 201330043  
201308032 201330043 201403018 201403018 201411039 201428026 201440021  
201502017 201504017 201511026 201511026 201519035 201525012 201525012  
201525012 201525012 201545029 201548025 201614038 201636046 201640019  
201640022

• *Private v. Public Interest Served*

501.33-00

201202038 201202039 201203024 201203025 201204019 201204020 201205010  
201205011 201205012 201209011 201209012 201209013 201210042 201210043  
201211025 201211026 201213031 201215012 201215013 201216040 201217019  
201218021 201219028 201219029 201221023 201223020 201224031 201224034  
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201232035 201233018 201234029 201234030 201241011 201242015 201244021  
201247017 201247018 201250025 201250027 201250028 201250029 201252024  
201252025 201252026 201302040 201302041 201303017 201303019 201303020  
201304011 201305011 201305012 201305013 201307014 201308032 201309019  
201310046 201310048 201310049 201311028 201311029 201311030 201311033  
201313032 201313033 201313034 201314045 201314046 201314047 201314048  
201314049 201315029 201322053 201323028 201323035 201326019 201330043  
201632020 201701020 201701022 201308032 201330043 201331007 201331008  
201334043 201334044 201334045 201345032 201349023 201403017 201403017  
201404013 201405024 201407019 201407020 201409012 201410035 201411039  
201416010 201417017 201419015 201423031 201424024 201424027 201427018  
201428023 201428028 201430014 201431032 201433019 201433020 201438030  
201440021 201451043 201451045 201452018 201502017 201504017 201510058  
201510059 201511026 201511026 201514011 201514013 201516066 201517019  
201519033 201519035 201523021 201523022 201526021 201535019 201538025  
201545029 201545030 201548021 201548025 201601014 201610025 201614038  
201617011 201631014 201636046 201640019 201640022 201641026 201641027  
201643026 201648020 201651016 201714030 201714031 201718036 **201729023**

• *Trustees Serve Private Interest*

501.33-01

201226029 201228041 201236033 201315028 201350043 201414024 201451043  
201451045 201652029



	<ul style="list-style-type: none"> <li>• "Exclusively" Test 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 201721022 <b>201729022</b></li> </ul>	501.35-00
	<ul style="list-style-type: none"> <li>• Business Activities 201234029 201250029 201310046 201314047 201329024 201330038 201701020 201330038 201334045 201404013 201405022 201405023 201407019 201428028 201431032 201433020 201510058 201514013 201525012 201525012 201525012 201525012 201545030 201601014 201617011 201645017 201702041 201702042 201714031 201720010</li> </ul>	501.36-00
	<ul style="list-style-type: none"> <li>• <i>Section 501(c)(3) Organizations</i> 201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201632021 201330037 201330038 201403017 201403017 201405023 201414024 201428022 201428023 201510058 201517008 201525011 201525011 201525011 201525011 201535019 201538025 201540016 201545031 201601014 201617012 201641025 201641027 201702041 201710031 201710033 201710033 201712017 201717048</li> </ul>	501.36-01
	<ul style="list-style-type: none"> <li>• <i>Publishing Activities, Radio, Television, etc.</i> 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> 201323037 201407020 201416010</li> </ul>	501.36-04
	<ul style="list-style-type: none"> <li>• Legislative and Political Propaganda Activities 201415007 201505042</li> </ul>	501.38-00
	<ul style="list-style-type: none"> <li>• <i>"Action" Organizations</i> 201415007 201430014 201505042</li> </ul>	501.38-01
	<ul style="list-style-type: none"> <li>• <i>Electing Expenditure Test</i> 201239012 201415007</li> </ul>	501.38-02
<b>Section 502</b>	<b>Feeder Organizations (Exempt v. Not Exempt)</b> 201317011 201444043	<b>502.00-00</b>
<b>Section 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt)</b> 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 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 201205011 201205013 201217019 201446028 201510059</li> </ul>	504.50-00
<b>Section 507</b>	<b>Termination of Private Foundation Status</b> 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) 201230026 201417020 201417021 201427019</li> </ul>	507.01-00
	<ul style="list-style-type: none"> <li>• <i>Special Rules</i> 201345033 201345034</li> </ul>	507.01-01
	<ul style="list-style-type: none"> <li>• Termination Under Section 507(b)(1)(B) 201441018</li> </ul>	507.04-00

	• Liability of Transferee Organizations 201243015 201244020 201321024 201321025	507.05-00
	• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030	507.06-00
	• Aggregate Tax Benefit 201244020 201321025 201603033 201603034	507.07-00
	• Substantial Contributor 201609001	507.08-00
	• Value of Assets 201321024 201321025	507.09-00
<b>Section 508</b>	<b>Special Rules With Respect to Section 501 (c)(3) Organizations</b>	<b>508.00-00</b>
	• New Organizations 201446025	508.01-00
<b>Section 509</b>	<b>Private Foundation Defined</b>	<b>509.00-00</b>
	• Definitions 201418067	509.01-00
	• <i>Private Foundation</i> 201306023	509.01-01
	• <i>Support</i> 201239011 201240036 201342011 201711014	509.01-02
	• Exceptions to Private Foundation Status 201335018 201417018	509.02-00
	• <i>Publicly Supported Organizations</i> 201445015 201507024 201620016 201620016 <b>201729025</b>	509.02-01
	• <i>Supporting Organizations</i> 201314044	509.02-02
	• <i>Churches</i> 201310045	509.02-04
	• Continuation of Private Foundation Status 201424025	509.03-00
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b> 201206018 201219024 201251019 201701002 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 201626004	<b>511.00-00</b>
	• Organizations Subject to Tax 201406019	511.01-00
	• Section 501(c)(2) Corporations 201241018	511.02-00
<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b> 201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036 201321024 201321025 201323029 201328035 201701002 201406020 201407022 201409009 201413012 201422027 201423027 201423030 201425016 201426029 201430017 201434025 201440022 201441019 201451044 201501014 201503018 201613014 201613015 201630009 201630009 201636042 201636043 201710005 201710005 201710005 <b>201729013 201729014</b>	<b>512.00-00</b>
	• Exception, Additions, and Limitations on Unrelated Income 201206018 201425016 201430017 201503018 201644019	512.01-00

	• <i>Rents and Royalties</i> 201444043 201644019	512.01-01
	• <i>Rent v. Ordinary Business Profits</i> 201422027	512.01-02
	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06) 201329028 201333020 201413012 201613014 201613015 201636042 201636043 <b>201729013 201729014</b>	512.04-00
	• Advertising (See Also 0501.26-02) 201405029	512.05-00
	• Fund-Raising Activities (See Also 0501.26-06) 201330043 201330043	512.06-00
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027	512.09-03
	• Modifications 201409009 201435017 201441018 201503018 201603032	512.10-00
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b> 201219024 201219031 201250025 201251019 201320023 201322054 201701002 201406020 201413012 201417018 201422027 201423027 201423030 201430018 201440023 201445015 201543017 201603032 201613014 201613015 201633032 201636042 201636043 201644019 201710005 201710005 201710005 <b>201729013</b> <b>201729014</b>	<b>513.00-00</b>
	• Trusts 201613014 201613015 201613015 201636042 201636043 <b>201729013 201729014</b>	513.01-00
	• Sales and Service to Public 201205013 201221024 201428030	513.04-00
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b> 201418061 201422027 201430017 201434024 201434026	<b>514.00-00</b>
	• Definitions--Debt-Financed Property 201221024 201418061 201434024 201434026 201603032 201702002 201703005	514.06-00
	• Acquisition Indebtedness 201206018 201246040	514.07-00
<b>Section 521</b>	<b>Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt)</b> 201333014 201511020 201511020	<b>521.00-00</b>
<b>Section 528</b>	<b>Certain Homeowners Associations</b> 201210007 201214016 201223011	<b>528.00-00</b>
	• Revocation of Election 201244005 201327008	528.04-00
	• Definition of Homeowners Association 201204017	528.05-00
<b>Section 529</b>	<b>Qualified State Tuition Programs</b> 201310043 201317017	<b>529.00-00</b>
<b>Section 531</b>	<b>Imposition of Accumulated Earnings Tax (Imposed v. Not Imposed)</b> 201653017	<b>531.00-00</b>
<b>Section 533</b>	<b>Evidence of Purpose to Avoid Income Tax (Proscribed Purpose v. Not Proscribed Purpose)</b>	<b>533.00-00</b>

	• Holding and Investment Companies 201653017	533.02-00
<b>Section 534</b>	<b>Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer)</b> 201428023	<b>534.00-00</b>
<b>Section 542</b>	<b>Definition of Personal Holding Company</b>  • Stock Ownership Requirements 201208025	<b>542.00-00</b>  542.02-00
<b>Section 544</b>	<b>Rules for Determining Stock Ownership</b> 201208025	<b>544.00-00</b>
<b>Section 562</b>	<b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b> 201205004 201244012 201304004 201516047  • Preferential Dividends 201216031 201304002 201316013 201327006 201444022 201516047	<b>562.00-00</b>  562.03-00
<b>Section 565</b>	<b>Consent Dividends</b> 201202014 201336017 201628015  • General Rule 201316014  • <i>Making and Filing Consents</i> 201201011	<b>565.00-00</b>  565.01-00  565.01-02
<b>Section 581</b>	<b>Bank v. Not a Bank</b> 201341017	<b>581.00-00</b>
<b>Section 597</b>	<b>Federal Financial Assistance Provided</b> 201201010  • Taxable Transfers 201441014  • Limitation on Collection 201614035	<b>597.00-00</b>  597.06-00  597.07-00
<b>Section 611</b>	<b>Allowance of Deduction for Depletion (Deductible v. Not Deductible)</b> 201448020  • By Whom Deductible  • <i>Economic Interest in Mineral in Place</i> 201520004 201520004 201448020 201520004	<b>611.00-00</b>  611.02-00  611.02-04
<b>Section 613</b>	<b>Percentage Depletion</b>  • Gross Income From Property 201710023 201722028	<b>613.00-00</b>  613.02-00
<b>Section 613A</b>	<b>Limitations on Percentage Depletion in the Case of Oil and Gas Wells</b>  • Exemption for Independent Producers and Royalty Owners  • <i>General Rule</i> 201210003  • Limitations on Subsection (c)  • <i>Retailers Excluded</i> 201210003	<b>613A.00-00</b>  613A.03-00  613A.03-01  613A.04-00  613A.04-02
<b>Section 614</b>	<b>Definition of Property</b>  • Election to Aggregate Separate Operating Mineral Interests in Case of Mines 201343005	<b>614.00-00</b>  614.02-00

	• Aggregating Non-Operating Mineral Interests 201405002	614.04-00
<b>Section 617</b>	<b>Deduction and Recapture of Certain Mining Exploration Expenditures</b> 201718011	<b>617.00-00</b>
	• Recapture on Reaching Producing Stage 201350033	617.03-00
<b>Section 638</b>	<b>Continental Shelf Areas</b> 201311024	<b>638.00-00</b>
<b>Section 641</b>	<b>Imposition of Tax</b> 201727008	<b>641.00-00</b>
<b>Section 642</b>	<b>Special Rules for Credits and Deductions</b> 201216045 201343002 201345033 201345034	<b>642.00-00</b>
	• Charitable Deduction 201202019 201225004 201343002 201611002 201714002 201714003 201721003	642.03-00
	• <i>Pursuant to Governing Instrument</i> 201438014	642.03-02
	• <i>Pooled Income Funds</i> 201450016	642.03-06
<b>Section 643</b>	<b>Definitions Applicable to Subparts A, B, C, and D</b> 201238004 201245007 201436043 201516008 201516020 201516028 201519012 201527032 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201702005 201702006 201722007	<b>643.00-00</b>
	• Income Defined 201320009	643.02-00
<b>Section 661</b>	<b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b> 201223012 201238004 201436043	<b>661.00-00</b>
	• Amounts Paid, Credited, or Required to Be Distributed 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> 201223012 201436043 201519012	<b>662.00-00</b>
<b>Section 663</b>	<b>Special Rules Applicable to Sections 661 and 662</b> 201710003 201710003 201710003	<b>663.00-00</b>
	• 65-Day Rule 201245008 201709010	663.04-00
<b>Section 664</b>	<b>Charitable Remainder Trusts</b> 201249002 201332011 201332012 201340012 201420010 201426006 201442067 201648007 201648008 201648009	<b>664.00-00</b>
	• Definitions 201340012 201648007 201648008 201648009	664.03-00
	• <i>Charitable Remainder Annuity Trust</i> 201333006	664.03-01
	• <i>Charitable Remainder Unitrust</i> 201340012 201613014 201613015 201636042 201636043 201648007 201648008 201648009 <b>201729014</b>	664.03-02
	• Valuation 201325018 201325019 201325020 201325021	664.04-00

<b>Section 671</b>	<b>Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners</b>	<b>671.00-00</b>
	201244004 201245006 201310002 201310003 201310004 201310005 201310006 201343021 201349001 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201440008 201440009 201440010 201440011 201440012 201507008 201532023 201613007 201614006 201614007 201614008 201636027 201636028 201636029 201636030 201636031 201636032 201642019 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201709020 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012	
	• Persons Treated as Grantors	671.02-00
	201226019 201326011 201430003 201430004 201430005 201430006 201430007 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201523017 201527004 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201628010 201653007 201653008 201653009	
	• Allocation of Income and Deductions <b>201729009</b>	671.03-00
<b>Section 672</b>	<b>Definitions and Rules</b>	<b>672.00-00</b>
	• Subpart E not to Result in Foreign Ownership 201532023	672.05-00
	• <i>Exceptions to General Rule</i> 201532023 201544002	672.05-01
<b>Section 673</b>	<b>Reversionary Interests</b> 201642019	<b>673.00-00</b>
<b>Section 674</b>	<b>Power to Control Beneficial Enjoyment</b> 201507008	<b>674.00-00</b>
	• Power Exercisable Only by Will 201326011	674.01-00
<b>Section 675</b>	<b>Administrative Powers</b> 201235006 201507008	<b>675.00-00</b>
	• General Powers of Administration 201216034	675.04-00
<b>Section 677</b>	<b>Income for Benefit of Grantor</b> 201326011 201507008	<b>677.00-00</b>
<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 201633021	678.01-00
<b>Section 691</b>	<b>Recipients of Income in Respect of Decedents</b> 201330011 201330011 201338028 201430022 201444024	<b>691.00-00</b>
	• Includibility of Item as Income in Respect of Decedent Generally 201438014 201611002	691.01-00
<b>Section 701</b>	<b>Partners, Not Partnerships, Subject to Tax</b> 201507018	<b>701.00-00</b>
<b>Section 702</b>	<b>Income and Credits of Partner</b>	<b>702.00-00</b>

	• Partner's Income v. Partnership Income 201421016	702.05-00
<b>Section 704</b>	<b>Partner's Distributive Share</b> 201241005 201721013 <b>201729020</b>	<b>704.00-00</b>
	• Partnership Agreement 201517006 201537002 201537003	704.01-00
	• <i>Section 704(c) Considerations</i> 201216019 201421001 201505001 201537002 201537003 201710007 201710007 201710007 201710008 201710008 201710008	704.01-04
	• Limitation on Allowance of Losses 201606027	704.06-00
<b>Section 705</b>	<b>Determination of Basis of Partner's Interest</b> 201421016	<b>705.00-00</b>
<b>Section 706</b>	<b>Taxable Years of Partner and Partnership</b> 201319021	<b>706.00-00</b>
<b>Section 707</b>	<b>Transactions Between Partner and Partnership</b> 201613001 201613002 201613003 201714028	<b>707.00-00</b>
	• Not in Capacity as Partner 201324013	707.01-00
	• Sales or Exchanges With Respect to Controlled Partnership	707.02-00
	• <i>Losses Disallowed</i> 201343021	707.02-01
<b>Section 708</b>	<b>Continuation of Partnership</b> 201315026 201605004 201619001 201643016 201643017 201643018 201643019	<b>708.00-00</b>
	• Termination 201244004 201326007 201528007 201619001 201643016 201643017 201643018 201643019 201723008 201723009	708.01-00
	• Merger, Conversion or Consolidation 201619001 201643016 201643017 201643018 201643019	708.02-00
	• Division 201619001 201643016 201643017 201643018 201643019	708.03-00
<b>Section 721</b>	<b>Nonrecognition of Gain or Loss on Contributions</b> 201308019 201326014 201308019 201422004 201511020 201511020 201547003 201633028 201710007 201710007 201710007 201710008 201710008 201710008	<b>721.00-00</b>
<b>Section 731</b>	<b>Extent of Recognition of Gain or Loss on Distribution</b> 201314004 201421001 201421016 201511020 201511020 201537002 201537003	<b>731.00-00</b>
<b>Section 732</b>	<b>Basis of Distributed Property Other Than Money</b> 201505001	<b>732.00-00</b>
<b>Section 734</b>	<b>Optional Adjustment to Basis of Undistributed Partnership Property</b> 201521012 201521012 201521012 201521012 201521012	<b>734.00-00</b>
<b>Section 737</b>	<b>Recognition of Precontribution Gain in Case of Certain Distributions to Contributing Partner</b> 201537002 201537003	<b>737.00-00</b>
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<b>Section 1248</b>	<b>Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations</b> 201423006 201426008	<b>1248.00-00</b>
<b>Section 1250</b>	<b>Gain From Dispositions of Certain Depreciable Realty</b> <ul style="list-style-type: none"> <li>• Section 1250 Property 201243003</li> <li>• Exceptions and Limitations</li> <li>• <i>Gifts</i> 201318003</li> </ul>	<b>1250.00-00</b> 1250.01-00 1250.04-00 1250.04-01
<b>Section 1253</b>	<b>Transfers of Franchises, Trademarks, and Trade Names</b> 201322020	<b>1253.00-00</b>
<b>Section 1256</b>	<b>Section 1256 Contracts Marked to Market</b> <ul style="list-style-type: none"> <li>• Definitions</li> <li>• <i>Qualified Board or Exchange</i> 201322033</li> </ul>	<b>1256.00-00</b> 1256.07-00 1256.07-05
<b>Section 1258</b>	<b>Recharacterization of Gain from Certain Transactions</b> 201501012	<b>1258.00-00</b>
<b>Section 1272</b>	<b>Current Inclusion in Income of Original Issue Discount</b> <ul style="list-style-type: none"> <li>• OID Election 201435004 201720004</li> </ul>	<b>1272.00-00</b> 1272.05-00
<b>Section 1275</b>	<b>Other Definitions &amp; Special Rules</b> <ul style="list-style-type: none"> <li>• Integration 201614010</li> </ul>	<b>1275.00-00</b> 1275.08-00
<b>Section 1276</b>	<b>Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income</b> <ul style="list-style-type: none"> <li>• Accrued Market Discount</li> <li>• <i>Constant Interest Rate Election</i> 201619004</li> </ul>	<b>1276.00-00</b> 1276.02-00 1276.02-02
<b>Section 1286</b>	<b>Tax Treatment of Stripped Bonds</b> 201229003 201701017 201502006 201502007	<b>1286.00-00</b>
<b>Section 1295</b>	<b>Qualified Electing Fund</b> <ul style="list-style-type: none"> <li>• Time For Making Election 201228021 201249014</li> </ul>	<b>1295.00-00</b> 1295.02-00



<ul style="list-style-type: none"> <li>• <i>Shareholder Not an Individual or Permitted Trust or Estate</i></li> </ul>	1361.01-02
201205002 201208013 201218005 201237014 201250013 201250018 201338039 201424021 201426001 201523012 201523013 201525009 201525009 201525009 201525009 201528037 201544006 201546003 201546004 201604011 201604011	
<ul style="list-style-type: none"> <li>• <i>Non-Resident Alien as Shareholder</i></li> </ul>	1361.01-03
201312023 201545015	
<ul style="list-style-type: none"> <li>• <i>More than One Class of Stock</i></li> </ul>	1361.01-04
201207002 201214001 201218004 201234001 201236003 201309003 201314014 201314031 201322036 201326012 201328025 201612002 201634006 201634006 201634006 201341014 201444020 201444021 201506003 201518008 201528025 201538009 201607001 201608006 201608007 201633017 201634006	
<ul style="list-style-type: none"> <li>• <i>Certain Trusts Permitted as Shareholders</i></li> </ul>	1361.03-00
201216034 201224013 201226019 201232003 201238017 201419009 201604009 201604009 201604010 201604010 201650007	
<ul style="list-style-type: none"> <li>• <i>Grantor Trusts</i></li> </ul>	1361.03-01
201216025 201216034 201252007	
<ul style="list-style-type: none"> <li>• <i>Qualified Subchapter S Trusts</i></li> </ul>	1361.03-02
201203011 201225005 201232003 201232027 201233014 201235008 201238017 201301004 201302004 201302005 201302006 201313002 201322016 201327009 201330012 201618003 201618003 201634019 201634019 201634019 201330012 201341003 201341009 201347014 201414006 201419009 201436039 201447007 201528020 201545015 201549001 201610012 201614002 201614003 201614019 201634019 201639010 201639011 201639012 201644006 201644007 201650007	
<ul style="list-style-type: none"> <li>• <i>Electing Small Business Trusts</i></li> </ul>	1361.03-03
201201006 201224013 201238017 201341003 201422006 201436006 201436007 201511014 201511014 201545003 201545015 201545015 201546001 201549001 201549002 201549003 201639010 201639011 201639012	
<ul style="list-style-type: none"> <li>• <i>Qualified Subchapter S Subsidiary</i></li> </ul>	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 201728016	

**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 201722019 201724013 201727001 **201729016**

• Eligible v. Ineligible

1362.01-00

201205002 201206009 201217009 201226017 201227003 201233001 201233004  
 201234011 201238006 201238007 201252001 201301008 201301011 201310019  
 201311017 201314030 201322036 201328004 201634003 201634003 201634003  
 201634004 201634004 201634004 201634006 201634006 201634006 201634008  
 201634008 201634008 201338012 201346004 201348001 201418044 201418045  
 201425008 201443006 201443006 201443014 201443014 201451016 201451019  
 201515013 201516003 201516009 201519016 201528017 201537001 201608007  
 201611010 201634003 201634004 201634006 201636015 201638003 201702014  
 201709015 201710017 201710017 201710017 201710021 201710021 201710021  
 201710022 201710022 201710022 201714018 **201729016**

• Shareholder Consent

1362.01-01

201634003 201634003 201634003 201634004 201634004 201634004 201516009  
 201528017 201539019 201610005 201634003 201634004 201638003 201714018  
 201724021

• Election After Termination

1362.01-02

201206009 201217009 201312023 201320012 201550022 201645007 201702014  
 201709015 201710017 201710017 201710017 201710021 201710022 201710022  
 201710022 **201729016**

• *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  
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 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  
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 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  
 201724006 201728016 **201729002**

• *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  
 201722019 **201729016**

• *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  
**201729016**

• *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 201722019

• *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  
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 201232027 201232029 201234002 201234007 201234008 201235008 201236003  
 201238007 201238008 201238014 201238015 201238017 201239001 201240012  
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 201322006 201322016 201323012 201323013 201323014 201324011 201325003  
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 201418004 201418008 201418015 201418036 201418044 201418045 201420001  
 201420002 201420005 201420013 201421003 201421004 201421005 201422006  
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 201505008 201505016 201505034 201506009 201508002 201511014 201511014  
 201511016 201511016 201515010 201515011 201515013 201516001 201516002  
 201516003 201516009 201516015 201516016 201516017 201516029 201519002  
 201519005 201519008 201519010 201519016 201519018 201523004 201523005  
 201523016 201524006 201524009 201525004 201525004 201525004 201525004  
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 201527007 201527008 201527009 201527019 201528017 201528020 201528025  
 201528028 201528037 201530002 201530003 201530016 201531008 201532015  
 201533010 201536014 201537001 201538009 201538010 201539019 201541003  
 201541003 201542001 201544006 201544016 201545003 201545012 201545015  
 201546001 201546003 201546004 201548015 201549001 201549002 201549003  
 201549017 201549019 201550001 201550014 201601002 201603001 201603016  
 201604004 201604004 201604005 201604005 201605003 201607017 201610003  
 201610005 201610007 201613004 201614029 201615002 201615002 201615003  
 201615003 201616001 201617001 201620007 201620007 201622015 201623002  
 201624003 201628014 201629001 201631007 201633005 201633029 201634001  
 201634003 201634004 201634007 201634013 201635002 201636013 201636014  
 201636015 201636017 201636035 201638003 201639010 201639011 201639012  
 201640001 201642021 201643002 201644003 201644004 201644006 201644007  
 201645005 201648006 201650007 201650008 201651001 201651005 201652003  
 201652015 201653018 201702003 201702007 201702014 201706001 201706014  
 201707002 201709015 201709016 201710001 201710001 201710001 201710009  
 201710009 201710009 201710013 201710013 201710013 201710017 201710017  
 201710017 201710018 201710018 201710018 201710021 201710022 201710022

	201712006 201712007 201712008 201714007 201714011 201714014 201714015 201714018 201716003 201716004 201716006 201716009 201717016 201717019 201721004 201721008 201722022 201723011 201724013 201724021 201725022 201727001 201728020 <b>201729016</b>	
<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b> 201327009 201333008 201429025	<b>1366.00-00</b>
<b>Section 1367</b>	<b>Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders</b> 201237017 201421015 201440013	<b>1367.00-00</b>
<b>Section 1368</b>	<b>Distributions</b> 201207002 201216027 201328025  • Accumulated Adjustments Account 201421015 201440013 201446021	<b>1368.00-00</b>  1368.01-00
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b> 201202014 201219003 201314008 201348007 201722008	<b>1374.00-00</b>
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b> 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001  • Certain Other Cooperatives 201228014	<b>1381.00-00</b>  1381.02-00
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b> 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003  • Patronage Dividends 201228035  • Exceptions 201407003	<b>1382.00-00</b>  1382.02-00  1382.04-00
<b>Section 1385</b>	<b>Amounts Includible in Patron's Gross Income</b> 201604008 201604008	<b>1385.00-00</b>
<b>Section 1388</b>	<b>Definitions; Special Rules</b> 201234018	<b>1388.00-00</b>
<b>Section 1402</b>	<b>Definitions</b> 201402004 201402004  • Net Earnings From Self-Employment  • <i>Limited Partners</i> 201436049 201640014  • Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	<b>1402.00-00</b>  1402.01-00  1402.01-03  1402.05-00
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 201202001 201311006 201727005 201727006  • Who must Withhold  • <i>Liability of Withholding Agent</i> 201428007  • Income Subject to Withholding v. Not Subject to Withholding  • <i>Sale or Exchange of Capital Assets</i> 201343020  • Exemptions from Withholding	<b>1441.00-00</b>  1441.01-00  1441.01-02  1441.02-00  1441.02-03  1441.03-00



	• <i>Effectively Connected Income</i> 201428007	1441.03-01	
<b>Section 1461</b>	<b>Liability for Withheld Tax</b> 201503013	<b>1461.00-00</b>	
<b>Section 1501</b>	<b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b> 201213012 201306007 201726015	<b>1501.00-00</b>	
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201341018 201342004 201402001 201402001 201414009 201418033 201418043	<b>1502.00-00</b>	
	• <i>Liability for Tax</i> 201644018	1502.06-00	
	• <i>Overall Foreign Loss Recapture Rules</i> 201452002	1502.08-00	
	• <i>Intercompany Transactions</i> 201208034 201243013 201312027 201612006 201336018 201339001 201402001 201402001 201411007 201507006 201524016 201528007 201540001 201603002 201605014 201610004 201722012 201723008 201723009 201726012	1502.13-00	
	• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 201605013 201722012	1502.13-01	
	• <i>Obligations of Members</i> 201707006	1502.13-02	
	• <i>Anti-Avoidance</i> 201640018	1502.13-03	
	• <i>Stock, Bonds, and Other Obligations of Members</i> 201208034	1502.14-00	R
	• <i>Limitation on Built-in Losses</i> 201232011	1502.15-00	
	• <i>Excess Losses</i> 201350007 201441010	1502.19-00	
	• <i>Consolidated Net Operating Loss Deduction</i> 201206006 201208001 201208032 201214019 201223003 201223004 201224003 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010 201242008 201242010 201245009 201247005 201248012 201249004 201249010 201250002 201301009 201305005 201305010 201306001 201310024 201310025 201312025 201315002 201322034 201323011 201328028 201330001 201632002 201330001 201332003 201335007 201336002 201336004 201336008 201338019 201340003 201342005 201342008 201344005 201349008 201349009 201351016 201352005 201411011 201412004 201418016 201418020 201418033 201418043 201423003 201424001 201424015 201426024 201431005 201431008 201431009 201431010 201431012 201431013 201431014 201431015 201431016 201434001 201438004 201438019 201442013 201444015 201448001 201503008 201521007 201521007 201521007 201521007 201521007 201523011 201527038 201530015 201532004 201532030 201544021 201601010 201605018 201610010 201610011 201611005 201613013 201616006 201620009 201620009 201628003 201630003 201630003 201630004 201630004 201636016 201637002 201637003 201644005 201651011 201703010 201717039 201717040	1502.21-00	
	• <i>Investment Adjustment</i> 201213013 201214012 201339001 201411007 201430002 201550028 201641019	1502.32-00	

• Earnings and Profits 201411007	1502.33-00
• Accumulated Earnings Tax on Separate Basis 201316008	1502.47-00
• Life and Non-Life 201210015 201213012	1502.50-00
• Filing Requirements 201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201442018 201507003 201514007 201524008 201527036 201529001 201533004 201541006 201541006 201542005 201548016 201550033 201601007 201606019 201631004 201648012 201648014 201702019 201711008 201716007 201717018 201717023 201728002	1502.75-00
• <i>When Group Remains in Existence</i> 201228002 201314028 201350007 201424010 201505006	1502.75-10
• <i>Common Parent No Longer in Existence</i> 201250017 201326006	1502.75-11
• Taxable Year of Members of Group 201520001 201520001 201414015 201520001	1502.76-00
• <i>Income Allocation</i> 201235003 201542007	1502.76-01
• Common Parent Agent for Subsidiaries 201522005 201552025	1502.77-00
• Separate Return Years 201251003 201324004	1502.79-00
• Applicability of Other Provisions of Law 201650013	1502.80-00
• Consolidated Returns for Subsequent Years 201324004	1502.89-00
• Election to File Separate Returns	1502.90-00
• <i>Changes in Affiliated Groups</i> 201251003	1502.90-01
• Carryover and Carryback 201228005 201312019	1502.92-00
• Intercompany Transactions 201208034 201402001 201402001	1502.93-00
• Stock Transactions 201208034	1502.94-00
• Application of Section 382 with Respect to a Consolidated Group 201414009 201511012 201511012	1502.98-00
• <i>Apportionment</i> 201207003 201414009	1502.98-05
• <i>Limitation on Use of Credits and Net Capital Losses</i> 201435012	1502.98-08
• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	1502.99-00

<b>Section 1504</b>	<b>Definitions</b>	<b>1504.00-00</b>
	201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012	
	• Affiliated Group v. Not an Affiliated Group	1504.01-00
	201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004	
	• Includible Corporation v. Not an Includible Corporation	1504.02-00
	201213012 201214020 201251003 201429007 201433013	
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i>	1504.02-01
	201248002	
	• <i>Maquiladora ISP - IRC Section 1504(d) Election</i>	1504.02-02
	201248002	
<b>Section 1563</b>	<b>Definitions and Special Rules</b>	<b>1563.00-00</b>
	201405009	
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b>	<b>2001.00-00</b>
	201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013	
<b>Section 2010</b>	<b>Unified Credit Against Estate Tax</b>	<b>2010.00-00</b>
	201612005 201612009 201612010 201618006 201618006 201632001 201632003 201632005 201632014 201632017 201632018 201701008 201410013 201418009 201421002 201532002 201537010 201550032 201603007 201603021 201604014 201604014 201604016 201604016 201605009 201605010 201605011 201606013 201608010 201613010 201613011 201614020 201614021 201614023 201614027 201614028 201614030 201615009 201615009 201615010 201615010 201617003 201620008 201620008 201621007 201622027 201624002 201624014 201624017 201624018 201624019 201626015 201626018 201626019 201630001 201630001 201630007 201630007 201630012 201630012 201631001 201631002 201631003 201633002 201633008 201638013 201638018 201640004 201641005 201641008 201641009 201641010 201642014 201642015 201642016 201642017 201642018 201652008 201652009 201702020 201702025 201702028 201702030 201702031 201702032 201702033 201703006 201703007 201703008 201706011 201709012 201709013 201709014 201709019 201709022 201710004 201710004 201710004 201710010 201710010 201710010 201710011 201710014 201710014 201710014 201712009 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	

	• Coordination with Other Code Sections 201327010	2035.06-00
<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b> 201210008 201218003 201233008 201235006 201238004 201245007 201322025 201342001 201345026 201345027 201345028 201417001 201417002 201418007 201429009 201432005 201433006 201434004 201434005 201436003 201436043 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201525001 201525001 201525001 201544005 201604001 201604001 201647001 201647001 201702005 201702006 201709020 201722007 201723002 201723003	<b>2036.00-00</b>
	• Retention of Right to Designate Who Shall Enjoy Property or Income 201323007	2036.02-00
<b>Section 2037</b>	<b>Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)</b> 201323007 201342001 201345004 201345026 201345027 201345028 201418007 201432005 201433006 201434004 201434005 201436003 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201525001 201525001 201525001 201525001 201647001 201647001 201702005 201702006 201709020 201722007	<b>2037.00-00</b>
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b> 201218003 201223012 201233008 201235006 201322025 201330033 201330033 201345004 201345026 201345027 201345028 201417001 201417002 201429009 201432005 201433006 201434004 201434005 201436003 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201525001 201525001 201525001 201544005 201604001 201604001 201647001 201647001 201702005 201709020 201722007 201723002 201723003	<b>2038.00-00</b>
	• Power to Alter or Amend 201342001	2038.01-00
	• <i>Power to Change Beneficiaries or Their Shares</i> 201323007	2038.01-01
<b>Section 2040</b>	<b>Joint Interests (Included v. Not Included in Gross Estate)</b> 201216005	<b>2040.00-00</b>

<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b>	<b>2041.00-00</b>
	201209003 201210008 201214022 201218003 201229005 201231007 201243001 201634015 201634015 201634015 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201429009 201436036 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201613007 201614006 201614007 201614008 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201718003 201718004 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 201615004 201615004	
	• General Power v. Not a General Power	2041.03-00
	201207001 201208003 201208004 201634016 201634016 201634016 201634017 201634017 201634017 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201634016 201634017 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201707007 201707008 <b>201729009</b>	
	• 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 201721006	
<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 201447008 201528014 201603004 201634018 201641018	
	• Terminable Interests	2056.01-00
	201450002 201624015 201717001	

	<ul style="list-style-type: none"> <li>• <b>Qualified Terminable Interest Property</b> 201303003 201410011 201426016 201447008 201528014 201536002 201536010 201603004 201608001 201615004 201615004 201636019 201721006</li> </ul>	2056.07-00
	<ul style="list-style-type: none"> <li>• <i>Effective Election</i> 201345006 201636026 201714020</li> </ul>	2056.07-01
	<ul style="list-style-type: none"> <li>• <i>Partial Election</i> 201447008</li> </ul>	2056.07-02
	<ul style="list-style-type: none"> <li>• <i>Qualifying Interest</i> 201410011</li> </ul>	2056.07-03
	<ul style="list-style-type: none"> <li>• <b>Passed From Decedent v. Not Passed From Decedent</b> 201410011 201416007</li> </ul>	2056.13-00
	<ul style="list-style-type: none"> <li>• <b>Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen</b> 201634018 201634018 201634018 201634018</li> </ul>	2056.19-00
	<ul style="list-style-type: none"> <li>• <i>Exception For Property Transferred to Qualified Domestic Trust</i> 201634018 201634018 201634018 201634018</li> </ul>	2056.19-02
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b> 201243012 201634018 201634018 201634018 201406003 201429012 201516055 201622021 201622025 201628011 201634018 201640006 201647002 201647002	<b>2056A.00-00</b>
<b>Section 2203</b>	<b>Definition of Executor</b> 201405016	<b>2203.00-00</b>
<b>Section 2207A</b>	<b>Right of Recovery in the Case of Certain Marital Deduction Property</b> 201243004 201303003 201426016 201536010	<b>2207A.00-00</b>

<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b>	<b>2501.00-00</b>
	201216010 201218003 201223012 201233008 201243001 201245007 201310002 201310003 201310004 201310005 201310006 201320009 201322025 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201412015 201417001 201417002 201418007 201419001 201422005 201426014 201430003 201430004 201430005 201430006 201430007 201432029 201435007 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201438010 201438011 201438012 201438013 201438016 201440008 201440009 201440010 201440011 201440012 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201451005 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201515002 201515003 201515004 201515005 201516008 201516020 201516022 201516023 201519012 201525001 201525001 201525001 201525001 201528024 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201543006 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201604001 201604001 201613007 201614006 201614007 201614008 201628008 201628010 201636027 201636028 201636029 201636030 201636031 201636032 201647001 201647001 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201702006 201709020 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201722007 201723002 201723003 <b>201729009</b>	
	• Gift v. Not a Gift	2501.01-00
	201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201342001 201345004 201345026 201345027 201345028 201407008 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201521002 201521002 201521002 201521002 201521002 201521003 201521003 201521003 201521003 201521003 201521004 201521004 201521004 201521004 201521004 201527032 201544005 201642027 201642028 201642029 201642030 201707003 201707004 201707005	
	• Transfers of Intangible Property By Non-Resident Not Citizens	2501.03-00
	201250001	
<b>Section 2503</b>	<b>Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)</b>	<b>2503.00-00</b>
	• Present v. Future Interests	2503.03-00
	201208026	
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b>	<b>2511.00-00</b>
	201206005 201243004 201244014 201334001 201422005 201440007 201507008 201525002 201525002 201525002 201525002 201525003 201525003 201525003 201525003 201528014 201536010 201721006	
	• Gifts Indirectly Made	2511.04-00
	201208026 201442053	
	• Gift of Remainder	2511.11-00
	201407009 201440007	





	• Disclaimer by Surviving Spouse 201516056	2518.04-00
<b>Section 2519</b>	<b>Disposition of Certain Life Estates</b> 201243004 201303003 201419001 201426016 201528014 201536010 201615004 201615004 201721006	<b>2519.00-00</b>
<b>Section 2522</b>	<b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b> 201321012 201323007	<b>2522.00-00</b>
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i> 201249002	2522.02-03
<b>Section 2523</b>	<b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b>	<b>2523.00-00</b>
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 201233011	2523.06-01
<b>Section 2524</b>	<b>Extent of Deductions</b> 201718007	<b>2524.00-00</b>
<b>Section 2601</b>	<b>Tax On Generation Skipping Transfers</b>	<b>2601.00-00</b>
	201204001 201204002 201204003 201204004 201204005 201208005 201209003 201216010 201218001 201218002 201218003 201223012 201233008 201234016 201243001 201245007 201246004 201314017 201320009 201634016 201634016 201634016 201634017 201634017 201634017 201341005 201345005 201406008 201418001 201434019 201434020 201438016 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201448018 201451005 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516008 201516019 201516020 201516022 201516023 201516036 201521002 201521002 201521002 201521002 201521002 201521003 201521003 201521003 201521003 201521003 201521004 201521004 201521004 201521004 201521004 201525001 201525001 201525001 201525001 201527011 201528029 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201532008 201532009 201532010 201532011 201532012 201532013 201543006 201604001 201604001 201606002 201628008 201633022 201633023 201634016 201634017 201647001 201647001 201706002 201711002 201712003 201712004 201712005 201718014 201719008 201723002 201723003	
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i> 201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201320009 201345004 201345026 201345027 201345028 201407008 201417001 201417002 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201528024 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201706002 201707007 201707008	2601.03-01
	• <i>Additions to Irrevocable Trusts</i> 201342001	2601.03-05
	• <i>Terminations of Interest in and Distributions From Trusts</i> 201518002 201518003 201518004 201518005 201519012 201626016	2601.03-06

	• <i>Constructive Additions</i>	2601.03-08
	201250001 201418005 201425007	
	• <i>Transitional Rules</i>	2601.04-00
	201216010 201314017 201320009 201345005 201406008 201422011 201550013 201614015 201706002 201711002	
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	2601.04-01
	201322010 201322011 201322012 201322013 201322014 201322015 201345005 201416001 201516028 201516036 201527032 201707003 201707004 201707005	
	• <i>Amendments to Wills or Revocable Trusts</i>	2601.04-03
	201316004	
	• <i>Cases of Mental Incompetency</i>	2601.04-05
	201314017 201316004 201406008 201550013 201614015	
<b>Section 2602</b>	<b>Amount of Tax</b>	<b>2602.00-00</b>
	201516036	
<b>Section 2612</b>	<b>Taxable Termination; Taxable Distribution; Direct Skip</b>	<b>2612.00-00</b>
	201422005	
<b>Section 2613</b>	<b>Skip Person and Non-Skip Person</b>	<b>2613.00-00</b>
	201352001 201352002 201352003	
<b>Section 2623</b>	<b>Taxable Amount in Case of Direct Skip</b>	<b>2623.00-00</b>
	201352001 201352002 201352003	
<b>Section 2624</b>	<b>Valuation</b>	<b>2624.00-00</b>
	201352001 201352002 201352003	
<b>Section 2631</b>	<b>GST Exemption</b>	<b>2631.00-00</b>
	201250005	
<b>Section 2632</b>	<b>Special Rules for Allocation of GST Exemption</b>	<b>2632.00-00</b>
	201210008 201231002 201232028 201242002 201302001 201306002 201307004 201310011 201310012 201312018 201314032 201315014 201316011 201338013 201338042 201351007 201417003 201418003 201422014 201423014 201426015 201428003 201432008 201442017 201443002 201443013 201443013 201510029 201519014 201523003 201529002 201529003 201532017 201536007 201536012 201536013 201539001 201549025 201552006 201602001 201613009 201614016 201622005 201622006 201622013 201626020 201628007 201628018 201635005 201636020 201636022 201638017 201638020 201639002 201639003 201640013 201644001 201644002 201653013 201718026 201718031 201724007 201724008 201724015 <b>201729007 201729018</b>	
	• <i>Time and Manner of Allocation</i>	2632.01-00
	201252003 201252004 201314018 201316001 201316002 201320004 201633006 201633015	
	• <i>Deemed Allocation to Certain Lifetime Direct Skips</i>	2632.02-00
	201242005 201321005 201321006 201330015 201330015 201407001 201418026 201419004 201433008 201438001 201444019 201517001 201532031 201548001 201548002 201714008	
	• <i>Allocation of Unused GST Exemption</i>	2632.03-00
	201340014 201447013 201624015	

<b>Section 2642</b>	<b>Inclusion Ratio</b> 201217011 201217012 201232002 201233013 201240003 201240004 201240010 201242005 201243001 201251001 201302002 201302003 201303006 201306002 201307004 201312018 201313003 201314018 201315005 201321002 201322025 201330015 201634016 201634016 201634016 201634017 201634017 201634017 201330015 201338002 201340013 201341021 201345017 201345029 201407001 201414005 201417003 201418001 201418003 201418026 201419004 201432004 201437001 201437003 201438001 201444019 201447026 201450018 201517001 201519014 201526004 201526005 201527001 201527002 201529002 201529003 201532031 201536007 201536012 201536013 201537011 201548001 201548002 201549025 201606001 201607022 201607023 201608009 201611009 201611014 201615005 201615005 201615006 201615006 201622005 201622006 201628013 201634016 201634017 201636020 201638017 201640013 201644001 201644002 201648010 201653013 201705002 201711001 201724008 201724018 201724022 201724023 201725004 201725005 201725006 201725007 201725010 <b>201729007</b> <b>201729018</b>	<b>2642.00-00</b>
	<ul style="list-style-type: none"> <li>• Inclusion Ratio Defined 201210008</li> </ul>	2642.01-00
	<ul style="list-style-type: none"> <li>• Treatment of Certain Direct Skips Which Are Nontaxable Gifts 201422007</li> </ul>	2642.03-00
	<ul style="list-style-type: none"> <li>• Special Rules for Certain Inter Vivos Transfers 201315006</li> </ul>	2642.06-00
<b>Section 2652</b>	<b>Other Definitions</b> 201243001 201523003 201526004 201526005 201636022 201642004 201724007	<b>2652.00-00</b>
	<ul style="list-style-type: none"> <li>• Transferor Defined 201210008 201320005 201352001 201352002 201352003 201447008 201636022</li> </ul>	2652.01-00
	<ul style="list-style-type: none"> <li>• <i>Special Election for QTIP</i> 201217011 201232019 201242002 201246020 201316011 201320005 201322031 201447008 201447014 201532017 201608001 201615004 201615004 201622013 201624015 201642004 201717001</li> </ul>	2652.01-02
<b>Section 2653</b>	<b>Taxation of Multiple Skips</b> 201352001 201352002 201352003	<b>2653.00-00</b>
<b>Section 2654</b>	<b>Special Rules</b> 201243004 201246020 201322031 201447008 201447014 201624015	<b>2654.00-00</b>
	<ul style="list-style-type: none"> <li>• Separate Shares 201516036</li> </ul>	2654.03-00
<b>Section 2663</b>	<b>Regulations</b> 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> 201442053</li> </ul>	2701.01-01
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<ul style="list-style-type: none"> <li>• Section 42; Low-Income Housing Credit</li> </ul>	9100.01-00
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<ul style="list-style-type: none"> <li>• Section 367; Foreign Corporations</li> </ul>	9100.08-00
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<ul style="list-style-type: none"> <li>• Section 442; Accounting Periods</li> </ul>	9100.09-00
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<ul style="list-style-type: none"> <li>• Section 446</li> </ul>	9100.10-00
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<ul style="list-style-type: none"> <li>• Section 663; Special Rules Applicable to Sections 661 and 662</li> </ul>	9100.12-00
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<ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property</li> </ul>	9100.15-00
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<ul style="list-style-type: none"> <li>• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation</li> </ul>	9100.21-00
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• Other

9100.22-00

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

9100.26-00

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• Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00  
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	• Revenue Procedures 201351023	9102.01-00
<b>Section 9103</b>	<b>Attorneys</b>	<b>9103.00-00</b>
	• Practice 201329015 201330035 201330035	9103.02-00
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
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	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	9114.03-06
	• <i>China</i> 201438020	9114.03-07
	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>	<b>9115.00-00</b>
	201315022	
	• Chapter XII (Family Farmer)	9115.11-00

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



• Not Able to Identify Under Present List

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