

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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	• 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
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	201321012 201437004 201551003 201608012 201641021	
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	• Percentage Limitations	170.07-00
	• <i>Educational Organizations</i> 201417018	170.07-02
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	201226021 201243014 201315002 201328028 201328031 201536011	

	<ul style="list-style-type: none"> • Carryback and Carryover 201228013 201233006 201249004 201309013 201310025 201335007 201532004 201616009 201628003 	172.01-00
	<ul style="list-style-type: none"> • <i>Allowance Only to Same Taxpayer (Libson Shops)</i> 201605018 	172.01-01
	<ul style="list-style-type: none"> • Specified Business 201612013 201447006 	172.03-00
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	<ul style="list-style-type: none"> • Certain Elections for Intangible Property 201214014 	197.01-00
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	<ul style="list-style-type: none"> • Development Costs 	263.02-00
	<ul style="list-style-type: none"> • <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i> 201240011 201248014 201248015 201403011 201403011 	263.02-01
	<ul style="list-style-type: none"> • Permanent Improvements 201213023 	263.03-00
	<ul style="list-style-type: none"> • Leases 	263.08-00
	<ul style="list-style-type: none"> • <i>Acquisition Costs</i> 201442021 201528012 201549020 201624021 	263.08-04
	<ul style="list-style-type: none"> • Acquisition of Property, Intangibles 201543014 201614037 	263.13-00

	• Allocation Between Capital Expenditure and Expense 201234026 201234027	263.14-00
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	201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016 201505035 201516047 201544015 201550017 201631005 201709011	
	• Stock Dividends 201304002 201404005 201446013 201447019 201516047 201537020	305.01-00
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	201352007 201405005 201421015 201511020 201511020	
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	201211020 201252008 201330004 201330004 201334006 201511020 201511020	
	• Year Liquidation Occurs 201228023	331.04-00
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	• Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035	338.02-00
	• Consistency Rules 201213013 201214012	338.04-00
	• Purchase from Related Corporation 201203004 201702035	338.09-00
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	• Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007 201506008 201601001	351.01-00
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	• "Property" Defined 201506008 201552026	351.05-00
	• Constructive Exchange 201350001	351.11-00
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	• Investment Company Exception 201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020	351.13-00
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<ul style="list-style-type: none"> • Spin-Off 	355.01-00
201202007 201203004 201211008 201213018 201215005 201216023 201216027 201228002 201228030 201232014 201232033 201233016 201236014 201240017 201244006 201244008 201246027 201249012 201251006 201305003 201306006 201308002 201312017 201312020 201312022 201314001 201315009 201315016 201325009 201328024 201329005 201330007 201330022 201612012 201634010 201634010 201634010 201308002 201330007 201330022 201334009 201334032 201335001 201336012 201337007 201338040 201340009 201341004 201341013 201341026 201347005 201348005 201349006 201350007 201352007 201404002 201407005 201409002 201409003 201411002 201412013 201415001 201416005 201418030 201418039 201418046 201419005 201419010 201419012 201422004 201422012 201423006 201423010 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426008 201430002 201433007 201436033 201437006 201437013 201438009 201440014 201441008 201441009 201441016 201443017 201445008 201503006 201504007 201505007 201505013 201511001 201511001 201512001 201516014 201528006 201535006 201535007 201537018 201538015 201542004 201603005 201603006 201603020 201605016 201607003 201613008 201614017 201626017 201634010 201637013 201651010 201706005	
<ul style="list-style-type: none"> • Split-Off 	355.01-01
201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201308017 201308018 201330002 201330007 201337003 201350007 201352007 201403002 201403002 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005 201512001 201625012 201625013	
<ul style="list-style-type: none"> • Split-Up 	355.01-02
201402002 201402002 201418018 201423012	
<ul style="list-style-type: none"> • Non Pro Rata Distributions, etc. 	355.02-00
201233016 201625012 201625013	
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201219003 201251006 201634010 201634010 201634010 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 201542004 201551009 201605016 201606014 201607003 201624004 201624004 201625012 201625013 201626002 201633009 201634010 201637013 201643008 201706005 201730010	
<ul style="list-style-type: none"> • Five-Year Requirement 	355.03-01
201251006 201528016 201624004 201633009 201643008 201706005	
<ul style="list-style-type: none"> • Business Purpose 	355.04-00
201308017 201308018 201308017 201308018 201730010	
<ul style="list-style-type: none"> • Control 	355.05-00
201437013 201527003	
<ul style="list-style-type: none"> • Distribution of Control 	355.05-01
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<ul style="list-style-type: none"> • Continuity of Interest 	355.07-00
201644018	
<ul style="list-style-type: none"> • Distributions Within a Consolidated Group 	355.09-00
201305003 201352007 201445008 201730010	
<ul style="list-style-type: none"> • Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 	355.10-00
201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001	

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	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018	367.03-13
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	201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201308001 201308017 201308018 201330022 201341026 201349006 201402002 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004 201512001	
	• Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002 201423010 201436034 201438009 201505012 201535007 201625012 201625013	368.01-00
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	• 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
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	• Liquidation v. Reorganization 201505012	368.12-00
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	• Transfer by Corporation in Title 11 Case (Type "G") 201208036 201230020 201523001 201644018 201716002	368.14-00
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	• Method of Accounting 201237012 201343012	381.04-00
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 201240028 201240029 201240036 201241009 201241011 201242014 201244021
 201245021 201245022 201245023 201245024 201245025 201245026 201245027
 201247016 201249016 201250027 201251018 201252020 201252021 201252022
 201252023 201252028 201304011 201309015 201309016 201309018 201313033
 201314049 201314058 201315027 201317020 201318009 201318012 201318017
 201318027 201321024 201321025 201322042 201322045 201323024 201323025
 201323030 201323034 201324020 201325015 201325017 201327011 201327012
 201327013 201327014 201327018 201327019 201328035 201329018 201329019
 201329020 201329021 201330037 201330040 201330042 201618013 201618013
 201634025 201634025 201634025 201646006 201330037 201330040 201330042
 201332013 201333015 201333016 201335015 201335016 201335025 201335026
 201335027 201338049 201338052 201338054 201338059 201342011 201345030
 201345031 201349016 201349017 201349022 201349024 201350041 201350042
 201350044 201350045 201350046 201351028 201402015 201402015 201402016
 201402016 201402017 201402017 201405017 201405018 201405019 201405020
 201405021 201405022 201405024 201406011 201406012 201406013 201406014
 201406015 201406017 201407015 201407018 201407019 201407025 201409010
 201409014 201410035 201411037 201412018 201413012 201414021 201414022
 201414023 201414025 201414026 201414032 201415004 201415005 201415006
 201415009 201416010 201417017 201417018 201417023 201418054 201418055
 201418057 201418058 201418059 201419015 201420020 201421022 201423027
 201423029 201424024 201424025 201428022 201433016 201433018 201433020
 201434023 201436050 201438029 201438030 201440020 201440021 201441018
 201442057 201442066 201445011 201445012 201445013 201448026 201449001
 201450022 201451031 201451034 201451046 201452017 201452019 201452020
 201502016 201503018 201503019 201503021 201505039 201505040 201505041
 201505042 201506011 201507023 201507026 201510058 201511023 201511023
 201511024 201511034 201511034 201514009 201514010 201514011 201514012
 201514014 201514015 201515034 201516066 201517009 201517010 201517012
 201517013 201517014 201518021 201519032 201519033 201522006 201524026
 201526018 201526019 201526022 201534014 201534015 201534016 201534020
 201538026 201538027 201539032 201539033 201548024 201550044 201552031
 201552034 201601014 201603032 201603035 201603036 201603037 201603038
 201603039 201603040 201603041 201603042 201608016 201609006 201609007
 201611019 201615015 201615015 201615022 201615022 201620012 201620012
 201620013 201620013 201620015 201620015 201623011 201626025 201627002
 201631012 201631013 201635006 201637016 201637017 201640022 201640023
 201640025 201641023 201641024 201645014 201645015 201645016 201647008
 201647008 201647009 201647009 201647010 201647010 201648018 201648019
 201649014 201649015 201702039 201702040 201706018 201706021 201706022
 201710029 201710030 201710031 201710031 201710032 201710032 201710034
 201710035 201710035 201711014 201714030 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"> • <i>Trusts</i> 	501.03-03
201219029 201237019 201306023 201317011 201335014 201447049 201451032 201451035 201617011 201710031	
<ul style="list-style-type: none"> • <i>Unincorporated Associations</i> 	501.03-04
201241010	
<ul style="list-style-type: none"> • <i>Corporations</i> 	501.03-05
201202038 201204019 201204020 201204021 201205011 201210041 201211026 201215011 201218041 201219025 201219028 201224033 201224036 201227006 201228042 201229001 201229010 201230025 201233018 201236033 201241011 201242014 201244021 201245021 201325014 201701020 201333014 201338052 201346012 201405023 201410035 201419016 201423026 201426028 201428021 201446025 201451036 201521016 201521016 201521016 201521016 201521016 201550043 201615018 201615018 201622035 201643025 201702042 201712014 201717048 201718038 201721022	
<ul style="list-style-type: none"> • <i>Civil Rights Groups</i> 	501.03-07
201217021 201701023 201640019	
<ul style="list-style-type: none"> • <i>Educational Organizations</i> 	501.03-08
201252025 201303018 201304011 201305013 201323025 201327015 201345032 201405024 201415009 201417017 201417018 201424024 201426035 201433020 201435015 201440023 201445014 201503017 201509040 201510059 201516069 201527044 201550043 201608016 201619010 201621016 201644019 201717048	
<ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 	501.03-11
201210041 201317012 201328035 201445015 201451037 201702002 201703005	
<ul style="list-style-type: none"> • <i>Libraries, Museums, etc.</i> 	501.03-13
201221024 201517011	
<ul style="list-style-type: none"> • <i>Literary Organizations</i> 	501.03-14
201433020	
<ul style="list-style-type: none"> • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 	501.03-15
201215011 201322041 201335024 201438032	
<ul style="list-style-type: none"> • <i>Political Action Organizations</i> 	501.03-17
201712015	
<ul style="list-style-type: none"> • <i>Prevention of Cruelty Groups</i> 	501.03-18
201337017	
<ul style="list-style-type: none"> • <i>Public Recreation Facilities and Athletic Organizations</i> 	501.03-19
201204020 201340021 201343028 201619010	
<ul style="list-style-type: none"> • <i>Religious Organizations</i> 	501.03-20
201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022	
<ul style="list-style-type: none"> • <i>Research Organizations</i> 	501.03-21
201701022	
<ul style="list-style-type: none"> • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 	501.03-22
201237020 201251022 201634025 201634025 201634025 201415003 201423030 201432037 201652029	
<ul style="list-style-type: none"> • <i>Scientific Organizations</i> 	501.03-24
201311030 201313032 201701022 201717048	
<ul style="list-style-type: none"> • <i>Social Welfare Groups (See Also 0501.04-00)</i> 	501.03-25
201304011 201632022 201340021 201415007 201451036 201505042 201716048	
<ul style="list-style-type: none"> • <i>State Instrumentalities</i> 	501.03-26
201411018	

<ul style="list-style-type: none"> • <i>Organizational and Operational Tests</i> 	501.03-30
201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 201632020 201632021 201632023 201330037 201331007 201334043 201340021 201341037 201349023 201351029 201407016 201407017 201410043 201410044 201411038 201411042 201412022 201414024 201414033 201417024 201423030 201424027 201428031 201430014 201433016 201441017 201446029 201510059 201511024 201517015 201525011 201525011 201525011 201525011 201525012 201525012 201525012 201525012 201526020 201526021 201526023 201541012 201543019 201604018 201604018 201610026 201615016 201615016 201615017 201615017 201617012 201619010 201619010 201648020 201649016 201710033 201710033 201712017 201718039 201729023	
<ul style="list-style-type: none"> • <i>Cooperative Hospital Service Organizations</i> 	501.03-32
201218016 201433018	
<ul style="list-style-type: none"> • <i>Lessening the Burdens of Government</i> 	501.03-33
201213029 201214034 201413012 201531022	
<ul style="list-style-type: none"> • <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 	501.04-00
201204018 201205014 201213032 201214035 201215014 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201224031 201224034 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016 201329022 201331006 201333017 201333018 201334045 201335017 201338053 201338055 201349018 201351024 201403019 201403019 201403020 201406019 201409013 201411039 201414028 201424028 201425013 201429031 201443021 201449002 201451033 201503020 201505043 201507025 201511025 201511025 201518018 201552032 201615014 201615014 201640021 201641026 201642037 201710032 201710034 201710034	
<ul style="list-style-type: none"> • <i>Local Associations of Employees</i> 	501.04-01
201321033 201321035 201321036 201321038 201323027 201323032 201443020	
<ul style="list-style-type: none"> • <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 	501.04-02
201406019 201451033	
<ul style="list-style-type: none"> • <i>Political Activities Organizations</i> 	501.04-03
201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403019 201403020 201424028 201449002 201552032 201615014 201615014	
<ul style="list-style-type: none"> • <i>Community</i> 	501.04-06
201338053	
<ul style="list-style-type: none"> • <i>Homeowners Association</i> 	501.04-07
201204017 201224032 201224035 201234028 201325016 201548020 201604019 201604019 201623013 201636044	
<ul style="list-style-type: none"> • <i>Labor Organizations</i> 	501.05-00
201217022 201311031 201646007	
<ul style="list-style-type: none"> • <i>Agriculture and Horticulture Organizations</i> 	501.05-01
201205011 201205015 201233018 201327015 201508011 201640024 201716049 201729021	

<ul style="list-style-type: none"> • Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 	501.06-00
201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201646005 201701019 201338047 201347023 201349019 201349021 201405025 201406020 201420021 201425014 201430018 201446026 201451038 201502015 201509041 201514019 201521017 201521017 201521017 201521017 201527045 201540017 201617010 201631015 201633035 201633036 201633037 201639016 201649017 201702044 201715003 201717045 201718040 201721020	
<ul style="list-style-type: none"> • <i>Performance of Particular Services for Members</i> 	501.06-01
201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201701019 201347022 201411040 201424023 201425014 201432026 201529010 201529010 201540017 201605020 201622033 201633037 201639016 201649017 201715003 201726014	
<ul style="list-style-type: none"> • <i>Conduct of Business for Profit</i> 	501.06-02
201327015	
<ul style="list-style-type: none"> • <i>Professional Associations (See Also 0501.03-11)</i> 	501.06-03
201217022 201347022 201621017	
<ul style="list-style-type: none"> • Social Clubs 	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"> • <i>Profit v. Not for Profit</i> 	501.07-01
201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201615019	
<ul style="list-style-type: none"> • <i>Distribution of Assets</i> 	501.07-02
201204018 201213034 201213035 201515035	
<ul style="list-style-type: none"> • <i>Leases or Sales of Club Property</i> 	501.07-03
201204018 201302043 201306027 201315030 201629009	
<ul style="list-style-type: none"> • <i>Automobile Clubs</i> 	501.07-04
201430019	
<ul style="list-style-type: none"> • <i>Business with Nonmembers</i> 	501.07-05
201204018 201219032 201634026 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 201615019 201615019 201635008 201706020	
<ul style="list-style-type: none"> • <i>Payment of Benefits to Members</i> 	501.07-06
201219032 201306027 201642036	
<ul style="list-style-type: none"> • Fraternal Beneficiary Societies (See Also 0501.03-09) 	501.08-00
201425015 201717046 201720011	
<ul style="list-style-type: none"> • Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 	501.09-00
201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036 201532037 201605015 201625004 201625018 201703014	
<ul style="list-style-type: none"> • <i>Permissible Benefits</i> 	501.09-01
201451040 201605015 201703014	

<ul style="list-style-type: none"> • <i>Geographic Locale</i> 	501.09-02
201221030 201330039 201330039 201415008	
<ul style="list-style-type: none"> • <i>Inurement</i> 	501.09-03
201321040 201634029 201634029 201634029 201351026 201605015 201625004 201625018	
<ul style="list-style-type: none"> • <i>Membership</i> 	501.09-04
201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014	
<ul style="list-style-type: none"> • Domestic Fraternal Societies, Orders, and Associations 	501.10-00
201240026 201340022 201620014 201620014 201721021	
<ul style="list-style-type: none"> • Local Benevolent Life Insurance Associations, etc. 	501.12-00
201247019 201431031	
<ul style="list-style-type: none"> • <i>Mutual Ditch or Irrigation Companies</i> 	501.12-01
201246038	
<ul style="list-style-type: none"> • <i>Mutual or Cooperative Telephone Companies</i> 	501.12-02
201309017 201431031	
<ul style="list-style-type: none"> • <i>Mutual or Cooperative Electric Companies</i> 	501.12-03
201241012 201340017 201423028	
<ul style="list-style-type: none"> • Cemetery Companies 	501.13-00
201409009 201428011 201428029 201605019	
<ul style="list-style-type: none"> • Credit Unions 	501.14-00
201416009 201447039	
<ul style="list-style-type: none"> • Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 	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	
<ul style="list-style-type: none"> • Organized to Finance Crop Operations 	501.16-00
201333014	
<ul style="list-style-type: none"> • Supplemental Unemployment Benefit Trusts 	501.17-00
201406018 201411041	
<ul style="list-style-type: none"> • Organization of Past or Present Armed Forces Members 	501.19-00
201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028	
<ul style="list-style-type: none"> • Religious and Apostolic Organizations 	501.26-00
201310047	
<ul style="list-style-type: none"> • Cooperative Hospital Service Organizations 	501.27-00
201218016	
<ul style="list-style-type: none"> • Dedication of Assets to an Exempt Organization 	501.29-00
201706019	
<ul style="list-style-type: none"> • Control of Corporation 	501.30-00
201224031 201224034 201247017 201428029 201433017	
<ul style="list-style-type: none"> • <i>Closely Controlled Organizations</i> 	501.30-01
201306026	
<ul style="list-style-type: none"> • <i>Dealings With Controlling Interests</i> 	501.30-02
201237019 201307009 201345032 201350047	
<ul style="list-style-type: none"> • Proof of Exemption 	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
201227006 201228040 201228041 201228042 201229001 201229010 201230024
201232035 201233018 201234029 201234030 201241011 201242015 201244021
201247017 201247018 201250025 201250027 201250028 201250029 201252024
201252025 201252026 201302040 201302041 201303017 201303019 201303020
201304011 201305011 201305012 201305013 201307014 201308032 201309019
201310046 201310048 201310049 201311028 201311029 201311030 201311033
201313032 201313033 201313034 201314045 201314046 201314047 201314048
201314049 201315029 201322053 201323028 201323035 201326019 201330043
201632020 201701020 201701022 201308032 201330043 201331007 201331008
201334043 201334044 201334045 201345032 201349023 201403017 201403017
201404013 201405024 201407019 201407020 201409012 201410035 201411039
201416010 201417017 201419015 201423031 201424024 201424027 201427018
201428023 201428028 201430014 201431032 201433019 201433020 201438030
201440021 201451043 201451045 201452018 201502017 201504017 201510058
201510059 201511026 201511026 201514011 201514013 201516066 201517019
201519033 201519035 201523021 201523022 201526021 201535019 201538025
201545029 201545030 201548021 201548025 201601014 201610025 201614038
201617011 201631014 201636046 201640019 201640022 201641026 201641027
201643026 201648020 201651016 201714030 201714031 201718036 201729023

• *Trustees Serve Private Interest*

501.33-01

201226029 201228041 201236033 201315028 201350043 201414024 201451043
201451045 201652029

	<ul style="list-style-type: none"> • "Exclusively" Test 	501.35-00
	201221023 201228040 201237019 201303019 201303020 201306026 201322053 201632021 201701020 201334045 201340021 201345031 201345032 201405023 201407020 201414024 201415007 201431032 201433019 201452018 201505042 201511024 201511024 201523021 201529013 201538025 201540019 201545030 201617011 201702042 201712015 201718038 201721022 201729022	
	<ul style="list-style-type: none"> • Business Activities 	501.36-00
	201234029 201250029 201310046 201314047 201329024 201330038 201701020 201330038 201334045 201404013 201405022 201405023 201407019 201428028 201431032 201433020 201510058 201514013 201525012 201525012 201525012 201525012 201545030 201601014 201617011 201645017 201702041 201702042 201714031 201720010	
	<ul style="list-style-type: none"> • <i>Section 501(c)(3) Organizations</i> 	501.36-01
	201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201632021 201330037 201330038 201403017 201403017 201405023 201414024 201428022 201428023 201510058 201517008 201525011 201525011 201525011 201525011 201535019 201538025 201540016 201545031 201601014 201617012 201641025 201641027 201702041 201710031 201710033 201710033 201712017 201717048	
	<ul style="list-style-type: none"> • <i>Publishing Activities, Radio, Television, etc.</i> 	501.36-03
	201204021 201252025 201433020 201526020 201710031 201710033 201710033	
	<ul style="list-style-type: none"> • <i>Fund Raising (See also 0512.06-00)</i> 	501.36-04
	201323037 201407020 201416010	
	<ul style="list-style-type: none"> • Legislative and Political Propaganda Activities 	501.38-00
	201415007 201505042	
	<ul style="list-style-type: none"> • <i>"Action" Organizations</i> 	501.38-01
	201415007 201430014 201505042	
	<ul style="list-style-type: none"> • <i>Electing Expenditure Test</i> 	501.38-02
	201239012 201415007	
Section 502	Feeder Organizations (Exempt v. Not Exempt)	502.00-00
	201317011 201444043	
Section 503	Requirements for Exemption (Exempt v. Not Exempt)	503.00-00
	201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008	
	<ul style="list-style-type: none"> • Future Status of Organizations Denied Exemption 	503.03-00
	201209007 201209008 201520013 201520013	
Section 504	Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities	504.00-00
	<ul style="list-style-type: none"> • Denial of Exemption 	504.50-00
	201205011 201205013 201217019 201446028 201510059	
Section 507	Termination of Private Foundation Status	507.00-00
	201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003	
	<ul style="list-style-type: none"> • Termination Under Section 507(a)(1) 	507.01-00
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	• <i>Reelection</i> 201231006 201308023 201308023 201344007 201347016 201429015 201433002 201444023 201504002 201509027 201511017 201511017 201517004 201538016 201620006 201620006	911.11-03
Section 932	Coordination of United States and Virgin Islands Income Taxes	932.00-00
	• Bona Fide Residents of the Virgin Islands 201503012	932.02-00
Section 951	Amounts Included in Gross Income of U.S. Shareholders (Included v. Not Included) 201436047	951.00-00
Section 952	Subpart F Income Defined 201240019	952.00-00
Section 953	Insurance Income 201407010 201503009 201504006 201504008 201637005	953.00-00
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 201303005 201612007 201351010 201451012 201537009 201539006 201611001 201722003 201730007	953.06-00
Section 954	Foreign Base Company Income 201235007	954.00-00

	<ul style="list-style-type: none"> • Foreign Personal Holding Company Income 201201016 201228020 201407010 201503009 201504006 201504008 201637005 201644008 201644009 201644010 201648015 201648016 201718020 	954.02-00
	<ul style="list-style-type: none"> • <i>Sale or Exchange of Property</i> 201201016 	954.02-05
	<ul style="list-style-type: none"> • <i>Commodities Transactions</i> 201330006 201330006 	954.02-06
	<ul style="list-style-type: none"> • <i>Nonfunctional Currency Transactions</i> 201226011 201241002 	954.02-07
	<ul style="list-style-type: none"> • Foreign Base Company Sales Income 201206003 201325005 201332007 201340010 201532033 	954.03-00
Section 956	Investment of Earnings in U.S. Property 201420017 201436047 201446020 201521006 201521006 201521006	956.00-00
	<ul style="list-style-type: none"> • U.S. Property Defined 201516064 	956.03-00
	<ul style="list-style-type: none"> • Pledges and Guarantees 201203010 201436047 	956.05-00
Section 982	Admissibility of Documentation Maintained in Foreign Countries 201333013	982.00-00
Section 987	Branch Transactions	987.00-00
	<ul style="list-style-type: none"> • Remittances (Definition) 201321007 	987.03-00
Section 988	Treatment of Certain Foreign Currency Transactions 201619004	988.00-00
	<ul style="list-style-type: none"> • Hedging Transactions 201728003 	988.05-00
Section 992	Requirements of a Domestic International Sales Corporation 201433003	992.00-00
	<ul style="list-style-type: none"> • Definition of DISC 	992.01-00
	<ul style="list-style-type: none"> • <i>Capitalization</i> 201444018 	992.01-03
	<ul style="list-style-type: none"> • Election 201216006 201221003 201224025 201237006 201242001 201304001 201305002 201310018 201327001 201327004 201327005 201618007 201618007 201634002 201634002 201634002 201634020 201634020 201634020 201701003 201701010 201335002 201336013 201341023 201343011 201343015 201346003 201347006 201347018 201349003 201351012 201351015 201404008 201411008 201418040 201421010 201429020 201433004 201434002 201436002 201436041 201440019 201441012 201444018 201451026 201502005 201506006 201516013 201516052 201519020 201521010 201521010 201521010 201521010 201521010 201527037 201528002 201532005 201533003 201535001 201535014 201536001 201536008 201540002 201543009 201544010 201544011 201548014 201552003 201552005 201601003 201604007 201604007 201622022 201628017 201629006 201631010 201633007 201634002 201634020 201635003 201638008 201640003 201641007 201642012 201645003 201649004 201652018 201708001 201712011 201714013 201717015 201717017 201722010 201722024 201726009 	992.02-00

Section 1001	Determination of Amount of and Recognition of Gain or Loss	1001.00-00
	201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012 201238004 201243004 201243006 201245007 201308016 201319018 201320009 201326014 201308016 201334006 201342001 201418007 201418017 201418031 201418032 201419001 201419011 201436043 201443004 201443004 201516008 201516020 201516022 201516023 201525001 201525001 201525001 201525001 201527032 201528024 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201536010 201628008 201638004 201647001 201647001 201702005 201702006 201709020 201722007	
	• Amount Realized	1001.02-00
	201221004 201525010 201525010 201525010 201525010 201730012 201730017 201730018 201730019	
	• Property Differing Materially	1001.02-07
	201443004 201443004 201516022 201516023	
Section 1011	Adjusted Basis for Determining Gain or Loss	1011.00-00
	201418007	
	• Allocation of Basis	1011.01-00
	201709001	
Section 1012	Basis of Property--Costs	1012.00-00
	201617002	
Section 1014	Basis of Property Acquired From a Decedent	1014.00-00
	201245006 201544002 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009	
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust	1015.00-00
	201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003 201418007 201419001 201426016 201436043 201525001 201525001 201525001 201525001 201604001 201604001 201702005 201702006 201709020 201722007	
Section 1031	Exchange of Property Held for Productive Use or Investment	1031.00-00
	201234018 201242003 201302009 201313024 201411036 201416006 201648013 201706009	
	• Property Held For Productive Use or Investment	1031.01-00
	201601011 201605017	
	• Like Kind Property	1031.02-00
	201216007 201238027 201531009 201532021 201706009	
	• Deferred Exchanges	1031.05-00
	201238027 201242003 201252018 201308020 201308020 201332010 201416006 201437012 201648013	
	• Multi-Party Exchanges	1031.06-00
	201252018 201332010	
	• Exchanges Not Solely In Kind	1031.07-00
	201325011 201648013	
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition)	1032.00-00
	201249011 201250021 201324009	
Section 1033	Involuntary Conversion	1033.00-00
	201333010 201333011	
	• General Rule	1033.01-00
	201609003 201636034 201702034	

	• Definition of Involuntary Conversion Events 201252010 201609003 201702034	1033.02-00
	• Property Similar or Related in Service or Use 201609003 201636034 201702034	1033.03-00
	• Special Rule for Outdoor Advertising Displays 201450004	1033.07-00
	• Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters 201240006	1033.10-00
Section 1035	Exchanges of Insurance Policies 201304003 201330016 201330016	1035.00-00
Section 1041	Transfers of Property Between Spouses or Incident to Divorce 201206005 201707007 201707008	1041.00-00
Section 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooper- atives	1042.00-00
	• Nonrecognition of Gain 201435014	1042.01-00
Section 1045	Rollover of Gain from One Qualified Business Stock to Another 201650010	1045.00-00
Section 1060	Special Allocation Rules for Certain Asset Acquisitions 201501011 201642032	1060.00-00
Section 1092	Straddles 201515001 201543008	1092.00-00
	• Special Rule for Identified Straddles 201241005 201515001	1092.02-00
	• <i>Defined</i> 201515001	1092.02-01
	• Mixed Straddles 201543008 201615001 201615001 201637011 201639004	1092.05-00
	• <i>Mixed Straddle Account</i> 201327007 201516010 201637011	1092.05-02
	• Straddle Defined 201310027	1092.06-00
	• Qualified Covered Call Options 201317009	1092.07-00
	• Definitions and Special Rules 201241005	1092.08-00
Section 1202	50-Percent Exclusion for Gain from Certain Small Business Stocks 201436001 201603010 201603011 201603012 201603013 201603014 201636003 201717010	1202.00-00
Section 1221	Capital Asset v. Not a Capital Asset 201203003 201208038 201209014	1221.00-00
Section 1222	Other Terms Relating to Capital Gains and Losses 201642035	1222.00-00
Section 1223	Holding Period of Capital Assets 201204001 201204002 201204003 201204004 201204005 201216010 201418007 201436043 201443004 201516022 201516023 201525001 201525001 201525001 201525001	1223.00-00

Section 1234	Option to Buy or Sell 201547004	1234.00-00
	• Gain or Loss of Purchaser 201214021	1234.01-00
	• Sale v. Option 201547004	1234.03-00
Section 1234A	Gains or Losses From Certain Terminations 201642035	1234A.00-00
Section 1235	Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction) 201701009	1235.00-00
Section 1248	Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations 201423006 201426008	1248.00-00
Section 1250	Gain From Dispositions of Certain Depreciable Realty	1250.00-00
	• Section 1250 Property 201243003	1250.01-00
	• Exceptions and Limitations	1250.04-00
	• <i>Gifts</i> 201318003	1250.04-01
Section 1253	Transfers of Franchises, Trademarks, and Trade Names 201322020	1253.00-00
Section 1256	Section 1256 Contracts Marked to Market	1256.00-00
	• Definitions	1256.07-00
	• <i>Qualified Board or Exchange</i> 201322033	1256.07-05
Section 1258	Recharacterization of Gain from Certain Transactions 201501012	1258.00-00
Section 1272	Current Inclusion in Income of Original Issue Discount	1272.00-00
	• OID Election 201435004 201720004	1272.05-00
Section 1275	Other Definitions & Special Rules	1275.00-00
	• Integration 201614010	1275.08-00
Section 1276	Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income	1276.00-00
	• Accrued Market Discount	1276.02-00
	• <i>Constant Interest Rate Election</i> 201619004	1276.02-02
Section 1286	Tax Treatment of Stripped Bonds 201229003 201701017 201502006 201502007	1286.00-00
Section 1295	Qualified Electing Fund	1295.00-00
	• Time For Making Election 201228021 201249014	1295.02-00

	<ul style="list-style-type: none"> • <i>Retroactive Elections</i> 	1295.02-02
	201201013 201210017 201248009 201248010 201302010 201302011 201302019 201302020 201314026 201319006 201319007 201321010 201322017 201322018 201330019 201330020 201330021 201330019 201330020 201330021 201333004 201334007 201334034 201340008 201344008 201349002 201349010 201349011 201349012 201350011 201350012 201350013 201350014 201350015 201350016 201350017 201350018 201350019 201350020 201350021 201350022 201350023 201350024 201350025 201411001 201412006 201412010 201417009 201417010 201417011 201417012 201417013 201417014 201417015 201417016 201422002 201422003 201422019 201422021 201423002 201423004 201423008 201423015 201427002 201427003 201427004 201427005 201427006 201429002 201429002 201429003 201429004 201429011 201429021 201431021 201431022 201431023 201431024 201431025 201431026 201431027 201431028 201431029 201442004 201442005 201442006 201445006 201447022 201447024 201448004 201451020 201451021 201451022 201508008 201508009 201508010 201509028 201510040 201510041 201510042 201516062 201516063 201519022 201528008 201528009 201528036 201546010 201548018 201604002 201604002 201622028 201622029 201622030 201629005 201630006 201630006 201642025 201651004 201702001 201729003	
Section 1296	Passive Foreign Investment Company 201244003 201311014 201447003	1296.00-00
	<ul style="list-style-type: none"> • Characterization of Income 	1296.02-00
	<ul style="list-style-type: none"> • <i>Application of Income Look-Through Rules</i> 	1296.02-02
	201445005	
Section 1297	Special Rules 201322009 201515006	1297.00-00
Section 1301	Averaging of Farm Income	1301.00-00
	<ul style="list-style-type: none"> • Engaged in Farm Business 	1301.01-00
	201435006	
Section 1311	Correction of Error 201208027 201313027	1311.00-00
	<ul style="list-style-type: none"> • Inconsistent Position v. No Inconsistent Position 	1311.01-00
	201710029 201710029	
Section 1313	Definitions	1313.00-00
	<ul style="list-style-type: none"> • Determination v. No Determination 	1313.01-00
	201247001 201247011 201622032	
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 201224029 201328031	1341.00-00
Section 1361	Definitions 201203006 201216027 201232003 201233014 201237015 201238018 201238019 201238020 201238021 201238022 201238023 201238024 201243007 201243008 201301004 201302004 201302005 201302006 201310022 201314003 201322016 201322036 201325008 201618003 201618003 201634019 201634019 201634019 201341009 201414006 201419009 201426004 201436039 201442016 201447007 201450012 201604009 201604009 201604010 201604010 201608007 201610012 201614002 201614003 201614019 201634019 201650007	1361.00-00
	<ul style="list-style-type: none"> • Small Business Corporation v. Not a Small Business Corporation 	1361.01-00
	201201006 201218005 201237014 201250018 201314003 201314008 201322036 201338039 201433014 201523012 201523013 201604011 201604011 201608007	

<ul style="list-style-type: none"> • <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 	1361.01-02
201205002 201208013 201218005 201237014 201250013 201250018 201338039 201424021 201426001 201523012 201523013 201525009 201525009 201525009 201525009 201528037 201544006 201546003 201546004 201604011 201604011	
<ul style="list-style-type: none"> • <i>Non-Resident Alien as Shareholder</i> 	1361.01-03
201312023 201545015	
<ul style="list-style-type: none"> • <i>More than One Class of Stock</i> 	1361.01-04
201207002 201214001 201218004 201234001 201236003 201309003 201314014 201314031 201322036 201326012 201328025 201612002 201634006 201634006 201634006 201341014 201444020 201444021 201506003 201518008 201528025 201538009 201607001 201608006 201608007 201633017 201634006	
<ul style="list-style-type: none"> • <i>Certain Trusts Permitted as Shareholders</i> 	1361.03-00
201216034 201224013 201226019 201232003 201238017 201419009 201604009 201604009 201604010 201604010 201650007	
<ul style="list-style-type: none"> • <i>Grantor Trusts</i> 	1361.03-01
201216025 201216034 201252007	
<ul style="list-style-type: none"> • <i>Qualified Subchapter S Trusts</i> 	1361.03-02
201203011 201225005 201232003 201232027 201233014 201235008 201238017 201301004 201302004 201302005 201302006 201313002 201322016 201327009 201330012 201618003 201618003 201634019 201634019 201634019 201330012 201341003 201341009 201347014 201414006 201419009 201436039 201447007 201528020 201545015 201549001 201610012 201614002 201614003 201614019 201634019 201639010 201639011 201639012 201644006 201644007 201650007	
<ul style="list-style-type: none"> • <i>Electing Small Business Trusts</i> 	1361.03-03
201201006 201224013 201238017 201341003 201422006 201436006 201436007 201511014 201511014 201545003 201545015 201545015 201546001 201549001 201549002 201549003 201639010 201639011 201639012 201730021	
<ul style="list-style-type: none"> • <i>Qualified Subchapter S Subsidiary</i> 	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
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 201634007 201634007 201634007 201634008 201634008 201634008 201308008
 201330017 201330018 201334030 201334031 201338012 201340002 201343016
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 201418045 201420002 201425003 201425008 201426011 201429001 201431006
 201437009 201442038 201442047 201443006 201443006 201443014 201443014
 201444007 201447009 201503004 201507011 201516029 201516054 201519016
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 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 **201730002**

• **Eligible v. Ineligible**

1362.01-00

201205002 201206009 201217009 201226017 201227003 201233001 201233004
 201234011 201238006 201238007 201252001 201301008 201301011 201310019
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 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 **201730002**

• **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
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 201216016 201216028 201216030 201217007 201217016 201219008 201219014
 201221007 201223008 201224004 201224026 201225001 201226001 201226016
 201226017 201227003 201227004 201228001 201228003 201228006 201228022
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 201311015 201311017 201314030 201314031 201314034 201314036 201314040
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 201519013 201519025 201523006 201523010 201524019 201524023 201528019
 201541007 201541007 201550002 201550022 201603001 201604006 201604006
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 201706014 201714014 201714024 201717009 201717013 201717036 201719001
 201724006 201728016 201729002 **201730016**

• *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 **201730021**

• *Passive Investment Income*

1362.02-03

201223007 201226013 201229007 201232023 201244002 201248001 201306004
 201306005 201310008 201320008 201328006 201328007 201328008 201328009
 201328010 201328011 201328012 201328013 201328014 201328015 201328016
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 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
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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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Section 9102	Administrative Procedure Act	9102.00-00
	• Revenue Procedures 201351023	9102.01-00
Section 9103	Attorneys	9103.00-00
	• Practice 201329015 201330035 201330035	9103.02-00
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	• <i>Royalties</i> 201519003	9114.01-12
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	9114.03-06
	• <i>China</i> 201438020	9114.03-07
	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)	9115.00-00
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	• Chapter XII (Family Farmer)	9115.11-00

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Section 9200	Tax Shelter (Use This Category Only When No Other Category Is Appropriate) 201347013	9200.00-00
Section 9832	Definitions for Chapter 100 201618010 201618010 201610021 201616008	9832.00-00
Section 9999	Miscellaneous Issues 201213025 201310032 201319019 201333009 201421021 201432018 201504016 201637014 201637015	9999.00-00
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	<ul style="list-style-type: none"> • <i>Freedom of Information Act</i> 201515028 201621011 201631011 	9999.92-01
	<ul style="list-style-type: none"> • Substance v. Form Issues Not Contained in Present List 201311023 201501012 	9999.97-00

• Not Able to Identify Under Present List

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