

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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	<ul style="list-style-type: none"> • <i>Tax-Exempt Use Property</i> 	168.29-02
	201436048 201606005 201722001 201737002	
	<ul style="list-style-type: none"> • Redeterminations, Changes in Use 	168.32-00
	201228036 201450001	
	<ul style="list-style-type: none"> • Retirements 	168.35-00
	201710006 201710006 201710006	
Section 169	Amortization of Pollution Control Facilities	169.00-00
	<ul style="list-style-type: none"> • Election of Amortization 	169.02-00
	201217015	
Section 170	Charitable, Etc. Contributions and Gifts	170.00-00
	201321012 201437004 201551003 201608012 201641021	
	<ul style="list-style-type: none"> • Time of Making Contribution 	170.01-00
	201730012 201730017 201730018 201730019	
	<ul style="list-style-type: none"> • Value of Contribution 	170.02-00
	201319010 201443019 201443020	
	<ul style="list-style-type: none"> • Percentage Limitations 	170.07-00
	<ul style="list-style-type: none"> • <i>Educational Organizations</i> 	170.07-02
	201417018	
	<ul style="list-style-type: none"> • <i>Publicly Supported Organizations</i> 	170.07-06
	201621015	
	<ul style="list-style-type: none"> • Percentage Limitations - Corporations 	170.08-00
	201226021	

	• 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 201736023	170.12-09
	• Qualified Conservation Contribution 201212009 201212010 201239008 201334039	170.14-00
	• Other 201307008 201322046 201403016 201403016	170.19-00
Section 172	Net Operating Loss Deductions (Deductible v. Not Deductible) 201226021 201243014 201315002 201328028 201328031 201536011	172.00-00
	• Carryback and Carryover 201228013 201233006 201249004 201309013 201310025 201335007 201532004 201616009 201628003	172.01-00
	• <i>Allowance Only to Same Taxpayer (Libson Shops)</i> 201605018	172.01-01
	• Specified Business 201612013 201447006	172.03-00
	• Deferred Statutory or Tort Liability Losses 201442054	172.07-00
Section 174	Research and Experimental Expenditures (Deductible v. Not Deductible) 201324008 201718011	174.00-00
	• Election to Amortize 201236013	174.01-00
Section 179	Election to Expense Certain Depreciable Business Assets 201415009	179.00-00
	• Section 179 Property 201234024	179.01-00
Section 197	Amortization of Goodwill & Certain Other Intangibles 201203004 201228011 201317003 201501011 201543014 201642032 201702035 201709003	197.00-00
	• Certain Elections for Intangible Property 201214014	197.01-00

Section 215	Alimony, etc., Payments 201206005 201246005	215.00-00
	• Payment For Child Support	215.08-00
	• <i>Specification In Instrument</i> 201706006	215.08-04
Section 216	Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder 201537015	216.00-00
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Section 245	Dividends Received From Certain Foreign Corporations 201640018	245.00-00
Section 263	Capital Expenditures (Deductible v. Not Deductible) 201311021 201317003 201319009 201713010 201341029 201341031 201405014 201438005 201447004 201447015 201447016 201510039 201518012 201528034 201534005 201624021 201639007 201639009 201642013 201736002 201746020	263.00-00
	• Development Costs	263.02-00
	• <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i> 201240011 201248014 201248015 201403011 201403011	263.02-01
	• Permanent Improvements 201213023	263.03-00
	• Leases	263.08-00
	• <i>Acquisition Costs</i> 201442021 201528012 201549020 201624021	263.08-04
	• Acquisition of Property, Intangibles 201543014 201614037	263.13-00
	• Allocation Between Capital Expenditure and Expense 201234026 201234027	263.14-00
	• Election to Deduct or Capitalize Certain Expenditures 201221013 201405009 201535002	263.16-00
	• Interest and Carrying Costs - Straddles 201212014 201310027	263.21-00
Section 263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses 201504011	263A.00-00
	• 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
Section 264	Amounts Paid in Connection With Insurance (Deductible v. Not Deductible) 201443015 201443015	264.00-00
	• Exceptions 201322035 201617004	264.03-00
	• Key Persons 201617004 201736019	264.04-00
	• Allocation of Interest Expense to Policy Cash Values 201617004	264.05-00
Section 267	Losses, Expenses, and Interest With Respect to Transactions Between Related Parties 201252008 201330004 201330004 201702035	267.00-00
	• 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
	• Limitation on Gain Where Loss Previously Disallowed 201737011	267.05-00
	• Special Rules Applicable to Controlled Groups: In General 201702035	267.07-00
	• <i>Controlled Group Defined</i> 201405009	267.07-01
	• <i>Deferral of Loss from Sale or Exchange Between Members</i> 201203004 201323005 201334006 201419011 201603002 201702035 201705004	267.07-02
Section 274	Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable) 201501010	274.00-00
	• Substantiation 201246031	274.08-00
	• Percentage Disallowance for Meals and Entertainment Deductions 201219021	274.14-00
Section 275	Certain Taxes (Allowed v. Disallowed)	275.00-00
	• Federal Income 201306018	275.01-00
Section 280E	Expenditures In Connection With the Illegal Sale of Drugs 201504011 201531016	280E.00-00
Section 280G	Golden Parachute Payments	280G.00-00
	• Definitions	280G.01-00

	• Deemed Distributions 201604008 201604008	305.13-00
Section 306	Dispositions of Certain Stock 201308001 201308001	306.00-00
	• Section 306 Stock v. Not 306 Stock 201308001 201308001	306.01-00
Section 311	Taxability of Corporation on Distribution 201352007 201405005 201421015 201511020 201511020	311.00-00
	• With Respect to its Stock 201405005	311.01-00
Section 312	Effect on Earnings and Profits (Decrease v. No Decrease) 201330002 201330002 201637010	312.00-00
	• Computations of Earnings and Profits 201601001	312.01-00
	• Allocation in Separations 201240017 201249012 201330002 201330002 201527003 201644018	312.09-00
Section 316	Dividend v. Not a Dividend	316.00-00
	• Source of Distribution	316.09-00
	• <i>Earnings and Profits</i> 201637010	316.09-03
Section 317	Other Definitions	317.00-00
	• Redemption of Stock v. Not a Redemption 201247010	317.02-00
Section 331	Gain or Loss to Shareholders in Corporate Liquidations 201211020 201252008 201330004 201330004 201334006 201511020 201511020	331.00-00
	• Year Liquidation Occurs 201228023	331.04-00
	• Form v. Substance 201252008	331.07-00
Section 332	Complete Liquidation of Subsidiaries 201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201731008 201308002 201333007 201350001 201352007 201404002 201406005 201411002 201418039 201418046 201433007 201441010 201443017 201445008 201452016 201504007 201511001 201511001 201512001 201528006 201535007 201537018 201607003 201622012 201626002 201633014 201721002	332.00-00
	• Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002 201730010	332.01-00
	• Debts of Parent to Subsidiary 201213018	332.07-00
Section 336	Gain or Loss Recognized on Property Distributed in Complete Liquidation 201237017 201418025 201511020 201511020	336.00-00
	• Liquidation in a Reorganization	336.03-00
	• <i>Distribution of Property to a Related Person</i> 201418025	336.03-01
	• <i>Disqualified Property</i> 201418025	336.03-02

	• <i>Liquidation to which section 332 Applies</i> 201328003	336.03-05
	• Stock Sales and Distributions Treated as Asset Transfers 201749004 201546011 201611006 201622019 201625006 201633013 201636011 201640009 201652014 201702024 201711007 201714019 201721011 201730004 201730005 201733003 201739005 201740003 201740014 201751009	336.05-00
Section 337	Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates) 201404004 201536004 201625009 201725017	337.00-00
	• Adoption of Plan and 12-Month Period	337.01-00
	• <i>Date Plan Adopted</i> 201731008	337.01-01
	• Sale or Exchange 201801006 201801009	337.03-00
	• Section 332 Liquidations 201404004	337.10-00
	• Loss on Stock of Subsidiary 201606017 201606025	337.13-00
	• Conversion to Tax Exempt 201725017	337.14-00
	• <i>Transfer of Substantially All Assets to Tax Exempt</i> 201404004	337.14-01
	• Loss Disallowance 201310015 201606017 201606025	337.16-00
	• <i>Basis Reductions on Deconsolidation</i> 201521008 201521008 201521008 201521008 201521008	337.16-01
	• <i>Allowable Worthless Stock Loss</i> 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	337.16-02
Section 338	Certain Stock Purchases Treated as Asset Acquisitions 201211009 201213013 201214012 201351004 201412012 201429016 201435002 201702035	338.00-00
	• Express Election 201214018 201412012	338.01-00
	• <i>Time in which Election must be made</i> 201206010 201246021 201632019 201338011 201437005 201438018 201503007 201510037 201530017 201534007 201611016 201738002	338.01-02
	• Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035	338.02-00
	• Consistency Rules 201213013 201214012	338.04-00
	• Purchase from Related Corporation 201203004 201702035	338.09-00
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 201203004 201702035	338.80-00
Section 341	Collapsible Corporations 201209025	341.00-00

Section 351	Transfer to Corporation Controlled by Transferor	351.00-00
	201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201731008 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019 201505012 201506008 201511015 201511015 201641011 201746022	
	• Control v. No Control by Transferor	351.01-00
	201224006 201242007 201306006 201326014 201333007 201506008 201601001	
	• Series of Transactions	351.02-00
	201212001 201506008 201531014	
	• "Property" Defined	351.05-00
	201506008 201552026	
	• Constructive Exchange	351.11-00
	201350001	
	• Section 351 v. Section 304 (See Also 0304.01-01)	351.12-00
	201228034	
	• Investment Company Exception	351.13-00
	201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020	
	• Non-Qualified Preferred Stock	351.14-00
	201716045	
	• Exceptions	351.15-00
	201552026	
Section 354	Exchanges of Stock and Securities in Certain Reorganizations	354.00-00
	• Exchange v. Liquidation	354.01-00
	201423010	
	• Substantially All of the Assets	354.05-00
	201731008	
Section 355	Distribution of Stock and Securities of a Controlled Corporation	355.00-00
	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 201731004 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 201734004 201740015 201801012	

<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 201731003 201731004 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 201734004 201740015 201801012	
<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 201731003 201308017 201308018 201330002 201330007 201337003 201350007 201352007 201403002 201403002 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005 201512001 201625012 201625013	
<ul style="list-style-type: none"> • Split-Up 	355.01-02
201402002 201402002 201418018 201423012	
<ul style="list-style-type: none"> • Non Pro Rata Distributions, etc. 	355.02-00
201233016 201625012 201625013	
<ul style="list-style-type: none"> • Active Business 	355.03-00
201219003 201251006 201634010 201634010 201634010 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 201542004 201551009 201605016 201606014 201607003 201624004 201624004 201625012 201625013 201626002 201633009 201634010 201637013 201643008 201706005 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
201731004 201437013 201605016 201703012	
<ul style="list-style-type: none"> • Device 	355.06-00
201734004 201743017	
<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 201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001 201740015 201748007 201801005 201801012 	355.10-00
Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized) 201424017 201721014 <ul style="list-style-type: none"> • Reorganization Exchange • <i>Series of Transactions</i> • Securities as "Other Property" 	356.00-00 356.01-00 356.01-02 356.02-00
Section 357	Assumption of Liability (Gain Recognized v. Not Recognized) <ul style="list-style-type: none"> • Liabilities in Excess of Basis • <i>In General</i> • <i>Exceptions</i> 	357.00-00 357.02-00 357.02-01 357.02-02
Section 358	Basis to Distributees <ul style="list-style-type: none"> • Allocation of Basis • Assumption of Liabilities 	358.00-00 358.02-00 358.03-00
Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized) 201228033 201634010 201634010 201634010 201409003 201504007 201511001 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010 <ul style="list-style-type: none"> • Exchanges Not Solely in Kind • Distributions • <i>Distributions of Appreciated Property</i> • <i>Certain Transfers to Creditors</i> 	361.00-00 361.01-00 361.02-00 361.02-01 361.02-02
Section 362	Basis to Corporations 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028 <ul style="list-style-type: none"> • Property Acquired in Reorganizations and Transfers by Controlling Stockholders 	362.00-00 362.01-00
Section 367	Foreign Corporations 201348011 201432002 201639014 201746022 <ul style="list-style-type: none"> • Transfer to Foreign Corporations Subject to Section 367(a) 	367.00-00 367.01-00

	• 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
Section 368	Definitions Relating to Corporate Reorganizations	368.00-00
	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 201746022	
	• 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 201731008 201340016 201411002 201413003 201418039 201418046 201422004 201424007	368.03-00
	• <i>Substantially All the Property</i> 201247009 201731008	368.03-01

<ul style="list-style-type: none"> • Assets for Control of Transferee (Type "D") 	368.04-00
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 201731003 201731008 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	
<ul style="list-style-type: none"> • Recapitalization (Type "E") 	368.05-00
201308001 201315009 201315020 201315021 201308001 201424010	
<ul style="list-style-type: none"> • Change in Identity, etc. (Type "F") 	368.06-00
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 201737010 201746022	
<ul style="list-style-type: none"> • Continuity of Interest Rule 	368.08-00
201214013 201224006 201247009	
<ul style="list-style-type: none"> • <i>Related party Acquisitions</i> 	368.08-03
201214013	
<ul style="list-style-type: none"> • <i>Business Enterprise Continuity</i> 	368.08-06
201247009 201314028 201413003 201644018	
<ul style="list-style-type: none"> • <i>Historic Business Assets</i> 	368.08-07
201224006	
<ul style="list-style-type: none"> • <i>Transfers to Controlled Corporations</i> 	368.08-08
201214013 201224006 201234009 201240016 201424007 201625012 201625013	
<ul style="list-style-type: none"> • Plan of Reorganization 	368.09-00
201411002 201626002 201627001	
<ul style="list-style-type: none"> • <i>Several Steps</i> 	368.09-01
201252014 201411002	
<ul style="list-style-type: none"> • Liquidation v. Reorganization 	368.12-00
201505012	
<ul style="list-style-type: none"> • Transactions Involving Two or More Investment Companies 	368.13-00
201247009	
<ul style="list-style-type: none"> • Transfer by Corporation in Title 11 Case (Type "G") 	368.14-00
201208036 201230020 201523001 201644018 201716002	
Section 381	Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)
<ul style="list-style-type: none"> • Method of Accounting 	381.04-00
201237012 201343012	

Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes	382.00-00
	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 201750006	
	• General Rule 201648004	382.01-00
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i> 201418038 201545014 201734003	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
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	• <i>Net Unrealized Built-in Gain</i> 201629007	382.08-01
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	<ul style="list-style-type: none"> • <i>Exempt Trust</i> 201417025 	402.01-00
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	• Time When Payments Deemed Made	468A.07-00
	201450011	
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	201208036 201347019 201411027	
	• In General	468B.01-00
	201447005 201450019	
	• Taxation of Designated Settlement Funds	468B.02-00
	201347019 201411027 201718018	
	• Other Funds	468B.06-00
	201322026 201718029	
	• Clarification Of Taxation of Certain Funds	468B.07-00
	201208036 201347019 201411027	
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	201244017 201312041 201324018 201411025 201427016 201515032	
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	• <i>Closely Held C Corporation</i>	469.01-02
	201411025	
	• Passive Activity Defined	469.03-00
	201341030	
	• <i>Definition of Activity</i>	469.03-03
	201221012 201634022 201634022 201634022 201341030 201411025 201634022	
	201651003 201725003	
	• Rules Determining Income or Loss	469.05-00
	201348013	
	• Disposition of Entire Interest in Passive Activity	469.07-00
	201415002 201428008	
	• Material Participation Defined	469.08-00
	201317010	
	• Other Definitions and Rules	469.10-00
	201348013	
	• Real Property Business	469.14-00
	201321021 201427016 201504010 201638014 201638015 201638016	
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	• Election 201208033 201342009	472.01-00
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	201238025 201423019 201507019	
	• Treatment of Securities Marked to Market 201314042	475.01-00
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	• <i>Securities Held for Investment</i> 201423019	475.02-01
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	• Definitions 201238025 201529006	475.05-00
	• Commodities Dealers 201623005	475.06-00
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	• Securities Traders 201239004 201423019 201432016	475.08-00
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	201350033 201403015 201403015 201426025 201436048 201503011 201521012 201521012 201521012 201521012 201521012 201547004 201716002	
	• Pre-1954 Adjustments	481.02-00
	• <i>Involuntary</i> 201231004 201442049	481.02-02
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	• <i>Indefinite as to Time, Liability, or Amount (Contingent)</i> 201451003	483.02-01

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	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 201731016 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 201733015 201744020	
	• Instrumentalities of U.S. 201749019 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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 201219026 201219027 201219029 201221022 201221023 201224033 201224036
 201225014 201225015 201225016 201225017 201226029 201229001 201229010
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 201406013 201406014 201406015 201406017 201407015 201407018 201407019
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201203032 201313033 201351025 201428019 201428024	
<ul style="list-style-type: none"> • <i>Foundations</i> 	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 201731016	
<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 201740022 201742028 201743018	
<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 201741001	
<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 201744019	
<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	

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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 201731016 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 201734010 201736024 201736025 201737013 201738012 201739016 201740023 201742028 201743018 201743019 201747008	
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201218016 201433018	
<ul style="list-style-type: none"> • <i>Lessening the Burdens of Government</i> 	501.03-33
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<ul style="list-style-type: none"> • <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 	501.04-00
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<ul style="list-style-type: none"> • <i>Local Associations of Employees</i> 	501.04-01
201321033 201321035 201321036 201321038 201323027 201323032 201443020 201736026	
<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
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<ul style="list-style-type: none"> • <i>Labor Organizations</i> 	501.05-00
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<ul style="list-style-type: none"> • <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201646005 201701019 201731015 201749016 201338047 201347023 201349019 201349021 201405025 201406020 201420021 201425014 201430018 201446026 201451038 201502015 201509041 201514019 201521017 201521017 201521017 201521017 201521017 201527045 201540017 201617010 201631015 201633035 201633036 201633037 201639016 201649017 201702044 201715003 201717045 201718040 201721020 201733016 201736028 201750020 201751023 	501.06-00
<ul style="list-style-type: none"> • <i>Performance of Particular Services for Members</i> 201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201701019 201731015 201749016 201347022 201411040 201424023 201425014 201432026 201529010 201529010 201540017 201605020 201622033 201633037 201639016 201649017 201715003 201726014 201733016 201736028 201746028 201750020 201751023 	501.06-01
<ul style="list-style-type: none"> • <i>Conduct of Business for Profit</i> 201327015 	501.06-02
<ul style="list-style-type: none"> • <i>Professional Associations (See Also 0501.03-11)</i> 201217022 201347022 201621017 201746028 	501.06-03
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<ul style="list-style-type: none"> • <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028 	501.12-03
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<ul style="list-style-type: none"> • Organized to Finance Crop Operations 201333014 	501.16-00
<ul style="list-style-type: none"> • Supplemental Unemployment Benefit Trusts 201406018 201411041 	501.17-00
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<ul style="list-style-type: none"> • Cooperative Hospital Service Organizations 201218016 	501.27-00
<ul style="list-style-type: none"> • Dedication of Assets to an Exempt Organization 201706019 	501.29-00
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<ul style="list-style-type: none"> • <i>Closely Controlled Organizations</i> 201306026 	501.30-01
<ul style="list-style-type: none"> • <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047 	501.30-02
<ul style="list-style-type: none"> • <i>Proof of Exemption</i> 201235023 201701020 201649016 201710035 201710036 201710036 	501.31-00
<ul style="list-style-type: none"> • <i>Domestic Fraternal Societies</i> 201404012 	501.31-01
<ul style="list-style-type: none"> • <i>Income Inures v. does Not Inure to Private Individual</i> 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 201740023 201746027 	501.32-00
<ul style="list-style-type: none"> • <i>Distribution of Assets to Private Individuals</i> 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 201740023 201751016 	501.32-01

<ul style="list-style-type: none"> • 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 201749017 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 201733015 201733017 201736025 201740023 201744020 201747009 201748010 201750018 201751016 201801013	
<ul style="list-style-type: none"> • 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 201733017 201737013 201747009 201801013	
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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 201734009 201747009 201801014	
<ul style="list-style-type: none"> • Section 501(c)(3) Organizations 	501.36-01
201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201632021 201749017 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 201733015 201743018	
<ul style="list-style-type: none"> • Publishing Activities, Radio, Television, etc. 	501.36-03
201204021 201252025 201433020 201526020 201710031 201710033 201710033	
<ul style="list-style-type: none"> • Fund Raising (See also 0512.06-00) 	501.36-04
201323037 201407020 201416010	
<ul style="list-style-type: none"> • Legislative and Political Propaganda Activities 	501.38-00
201415007 201505042	

	• "Action" Organizations 201415007 201430014 201505042	501.38-01
	• Electing Expenditure Test 201239012 201415007	501.38-02
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	• Future Status of Organizations Denied Exemption 201209007 201209008 201520013 201520013	503.03-00
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	• Denial of Exemption 201205011 201205013 201217019 201446028 201510059	504.50-00
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	• Termination Under Section 507(a)(1) 201230026 201417020 201417021 201427019	507.01-00
	• Special Rules 201345033 201345034	507.01-01
	• Termination Under Section 507(b)(1)(B) 201441018	507.04-00
	• Liability of Transferee Organizations 201243015 201244020 201321024 201321025	507.05-00
	• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030	507.06-00
	• Aggregate Tax Benefit 201244020 201321025 201603033 201603034	507.07-00
	• Substantial Contributor 201609001	507.08-00
	• Value of Assets 201321024 201321025	507.09-00
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	• Definitions 201418067	509.01-00
	• Private Foundation 201306023	509.01-01
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	• Exceptions to Private Foundation Status 201335018 201417018	509.02-00

	<ul style="list-style-type: none"> • <i>Publicly Supported Organizations</i> 	509.02-01
	201445015 201507024 201620016 201620016 201729025 201733019	
	<ul style="list-style-type: none"> • <i>Supporting Organizations</i> 	509.02-02
	201314044	
	<ul style="list-style-type: none"> • <i>Churches</i> 	509.02-04
	201310045	
	<ul style="list-style-type: none"> • Continuation of Private Foundation Status 	509.03-00
	201424025	
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	201206018 201219024 201251019 201701002 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 201626004	
	<ul style="list-style-type: none"> • Organizations Subject to Tax 	511.01-00
	201406019	
	<ul style="list-style-type: none"> • Section 501(c)(2) Corporations 	511.02-00
	201241018	
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	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 201729013 201729014 201730022	
	<ul style="list-style-type: none"> • Exception, Additions, and Limitations on Unrelated Income 	512.01-00
	201206018 201425016 201430017 201503018 201644019	
	<ul style="list-style-type: none"> • <i>Rents and Royalties</i> 	512.01-01
	201444043 201644019 201740002	
	<ul style="list-style-type: none"> • <i>Rent v. Ordinary Business Profits</i> 	512.01-02
	201422027	
	<ul style="list-style-type: none"> • Investments and Other Speculative Activities--Foundation (See Also 0501.26-06) 	512.04-00
	201329028 201333020 201413012 201613014 201613015 201636042 201636043 201729013 201729014 201730022	
	<ul style="list-style-type: none"> • Advertising (See Also 0501.26-02) 	512.05-00
	201405029	
	<ul style="list-style-type: none"> • Fund-Raising Activities (See Also 0501.26-06) 	512.06-00
	201330043 201330043	
	<ul style="list-style-type: none"> • Definitions 	512.09-00
	<ul style="list-style-type: none"> • <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 	512.09-03
	201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027	
	<ul style="list-style-type: none"> • Modifications 	512.10-00
	201409009 201435017 201441018 201503018 201603032	

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	• Trusts 201613014 201613015 201613015 201636042 201636043 201729013 201729014 201730022	513.01-00
	• Sales and Service to Public 201205013 201221024 201428030	513.04-00
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	• Rent and Deductions 201740002	514.01-00
	• Definitions--Debt-Financed Property 201221024 201418061 201434024 201434026 201603032 201702002 201703005 201740002	514.06-00
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	• Revocation of Election 201244005 201327008	528.04-00
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	• Preferential Dividends 201216031 201304002 201316013 201327006 201444022 201516047	562.03-00

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	• Charitable Deduction 201202019 201225004 201343002 201611002 201714002 201714003 201721003	642.03-00
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	• Income Defined 201320009	643.02-00
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	• <i>Charitable Remainder Annuity Trust</i> 201333006	664.03-01
	• <i>Charitable Remainder Unitrust</i> 201340012 201613014 201613015 201636042 201636043 201648007 201648008 201648009 201729014 201730022	664.03-02
	• Valuation 201325018 201325019 201325020 201325021	664.04-00

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	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 201742006 201744006 201744007 201744008 201751001 201751002 201751003	
	• 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 201739004	
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	201729009	
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	201532023	
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	201532023 201544002	
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	201216034	
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	201326011 201507008	
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	201633021	
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	201330011 201330011 201338028 201430022 201444024	
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	201438014 201611002	
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	201507018	
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	• Not in Capacity as Partner 201324013	707.01-00
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	• <i>Losses Disallowed</i> 201343021	707.02-01
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	• Merger, Conversion or Consolidation 201619001 201643016 201643017 201643018 201643019	708.02-00
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	201710029 201710029	

Section 1313	Definitions	1313.00-00
	• Determination v. No Determination 201247001 201247011 201622032	1313.01-00
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 201224029 201328031	1341.00-00
Section 1361	Definitions	1361.00-00
	201203006 201216027 201232003 201233014 201237015 201238018 201238019 201238020 201238021 201238022 201238023 201238024 201243007 201243008 201301004 201302004 201302005 201302006 201310022 201314003 201322016 201322036 201325008 201618003 201618003 201634019 201634019 201634019 201341009 201414006 201419009 201426004 201436039 201442016 201447007 201450012 201604009 201604009 201604010 201604010 201608007 201610012 201614002 201614003 201614019 201634019 201650007 201735019 201740006	
	• Small Business Corporation v. Not a Small Business Corporation 201201006 201218005 201237014 201250018 201314003 201314008 201322036 201338039 201433014 201523012 201523013 201604011 201604011 201608007 201735019 201747006 201750002	1361.01-00
	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 201205002 201208013 201218005 201237014 201250013 201250018 201338039 201424021 201426001 201523012 201523013 201525009 201525009 201525009 201525009 201528037 201544006 201546003 201546004 201604011 201604011 201735019 201743006	1361.01-02
	• <i>Non-Resident Alien as Shareholder</i> 201312023 201545015	1361.01-03
	• <i>More than One Class of Stock</i> 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 201751007	1361.01-04
	• Certain Trusts Permitted as Shareholders 201216034 201224013 201226019 201232003 201238017 201419009 201604009 201604009 201604010 201604010 201650007	1361.03-00
	• <i>Grantor Trusts</i> 201216025 201216034 201252007	1361.03-01
	• <i>Qualified Subchapter S Trusts</i> 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 201733001	1361.03-02
	• <i>Electing Small Business Trusts</i> 201201006 201224013 201238017 201341003 201422006 201436006 201436007 201511014 201511014 201545003 201545015 201545015 201546001 201549001 201549002 201549003 201639010 201639011 201639012 201730021 201737005 201744013	1361.03-03

- Qualified Subchapter S Subsidiary 1361.05-00

201208011 201208022 201211009 201216015 201216027 201225006 201233003
 201237015 201238019 201238020 201238021 201238022 201238023 201238024
 201242006 201243007 201243008 201247007 201301003 201306009 201306020
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 201549001 201550003 201550004 201604011 201604011 201608002 201633003
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 201644003 201647003 201647003 201649002 201650007 201711006 201728016
 201740006 201740007 201740013 201750001 201750002

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
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 201721008 201722019 201724013 201727001 201729016 201730002 201732015
 201732020 201743015 201747004 201750013 **201801004 201801008**

- Eligible v. Ineligible 1362.01-00

201205002 201206009 201217009 201226017 201227003 201233001 201233004
 201234011 201238006 201238007 201252001 201301008 201301011 201310019
 201311017 201314030 201322036 201328004 201634003 201634003 201634003
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 201611010 201634003 201634004 201634006 201636015 201638003 201702014
 201709015 201710017 201710017 201710017 201710021 201710021 201710021
 201710022 201710022 201710022 201714018 201729016 201730002 201732015
 201732020 **201801007 201801007 201801008**

- Shareholder Consent 1362.01-01

201634003 201634003 201634003 201634004 201634004 201634004 201516009
 201528017 201539019 201610005 201634003 201634004 201638003 201714018
 201724021 **201801004**

<ul style="list-style-type: none"> • <i>Election After Termination</i> 	1362.01-02
201206009 201217009 201312023 201320012 201550022 201645007 201702014 201709015 201710017 201710017 201710017 201710021 201710022 201710022 201710022 201729016 201732020 201801008	
<ul style="list-style-type: none"> • <i>Late Elections</i> 	1362.01-03
201201006 201202016 201203009 201203011 201204007 201207004 201208015 201208016 201208018 201208024 201210010 201210016 201210024 201210025 201213003 201213009 201213020 201214008 201214011 201214017 201215001 201216016 201216028 201216030 201217007 201217016 201219008 201219014 201221007 201223008 201224004 201224026 201225001 201226001 201226016 201226017 201227003 201227004 201228001 201228003 201228006 201228022 201228027 201228028 201230015 201230016 201233001 201233002 201233004 201233012 201234003 201234010 201234011 201234014 201234019 201234022 201235004 201236004 201236009 201236018 201237009 201237016 201238006 201238007 201238008 201243002 201246001 201246019 201247007 201248013 201249006 201249009 201250011 201251010 201252013 201301002 201301008 201301012 201302013 201307002 201310017 201310019 201310021 201310035 201311015 201311017 201314030 201314031 201314034 201314036 201314040 201314041 201315010 201320010 201321008 201321009 201321016 201322028 201324001 201324007 201324012 201325001 201328001 201634008 201634008 201634008 201731007 201335006 201335009 201335011 201336003 201337002 201338006 201338008 201338012 201338015 201340002 201341003 201341010 201341016 201341019 201343010 201343018 201346004 201349007 201351008 201403001 201403001 201403003 201403003 201403010 201403010 201406006 201410018 201411005 201411013 201414011 201414012 201418036 201420001 201420003 201422020 201425008 201436004 201440018 201441011 201442010 201442038 201443006 201443006 201444014 201447009 201501006 201502004 201507021 201509026 201515021 201516027 201516053 201516054 201519007 201519009 201519013 201519025 201523006 201523010 201524019 201524023 201528019 201541007 201541007 201550002 201550022 201603001 201604006 201604006 201611010 201614025 201634008 201634008 201636023 201645007 201705006 201706014 201714014 201714024 201717009 201717013 201717036 201719001 201724006 201728016 201729002 201730016 201732015 201743016	
<ul style="list-style-type: none"> • <i>Termination of Election</i> 	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 201710021 201710022 201710022 201722019 201729016 201732020 201738011 201801008	
<ul style="list-style-type: none"> • <i>Ceases to be Small Business Corporation</i> 	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 201710021 201710022 201710022 201729016 201730021 201732020 201737005 201751007 201801008	
<ul style="list-style-type: none"> • <i>Passive Investment Income</i> 	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 201738011	
<ul style="list-style-type: none"> • <i>S Termination Year</i> 	1362.03-00
201507011 201706013	

• Inadvertent Terminations

1362.04-00

201201005 201201006 201201009 201202002 201202003 201203002 201203007
201203008 201203011 201203012 201205002 201205006 201206009 201208013
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Section 1366	Pass-Thru of Items to Shareholders 201327009 201333008 201429025	1366.00-00
Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders 201237017 201421015 201440013	1367.00-00
Section 1368	Distributions 201207002 201216027 201328025 • Accumulated Adjustments Account 201421015 201440013 201446021	1368.00-00 1368.01-00
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) 201202014 201219003 201314008 201348007 201722008	1374.00-00
Section 1381	Organizations to Which Part Applies 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001 • Certain Other Cooperatives 201228014	1381.00-00 1381.02-00
Section 1382	Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 • Patronage Dividends 201228035 • Exceptions 201407003	1382.00-00 1382.02-00 1382.04-00
Section 1385	Amounts Includible in Patron's Gross Income 201604008 201604008 201750003	1385.00-00
Section 1388	Definitions; Special Rules 201234018 201750003	1388.00-00
Section 1402	Definitions 201402004 201402004 • Net Earnings From Self-Employment • <i>Limited Partners</i> 201436049 201640014 • Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.00-00 1402.01-00 1402.01-03 1402.05-00
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201202001 201311006 201727005 201727006 • Who must Withhold • <i>Liability of Withholding Agent</i> 201428007 • Income Subject to Withholding v. Not Subject to Withholding	1441.00-00 1441.01-00 1441.01-02 1441.02-00

	• <i>Sale or Exchange of Capital Assets</i> 201343020	1441.02-03	
	• Exemptions from Withholding	1441.03-00	
	• <i>Effectively Connected Income</i> 201428007	1441.03-01	
Section 1461	Liability for Withheld Tax 201503013	1461.00-00	
Section 1501	Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) 201213012 201306007 201726015	1501.00-00	
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201749002 201341018 201342004 201402001 201402001 201414009 201418033 201418043	1502.00-00	
	• Liability for Tax 201644018	1502.06-00	
	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00	
	• Intercompany Transactions 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	
	• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
	• Limitation on Built-in Losses 201232011	1502.15-00	
	• Excess Losses 201749002 201350007 201441010	1502.19-00	

<ul style="list-style-type: none"> • Consolidated Net Operating Loss Deduction 	1502.21-00
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 201738005 201752007 201752007	
<ul style="list-style-type: none"> • Investment Adjustment 	1502.32-00
201213013 201214012 201339001 201411007 201430002 201550028 201641019	
<ul style="list-style-type: none"> • Earnings and Profits 	1502.33-00
201411007	
<ul style="list-style-type: none"> • Accumulated Earnings Tax on Separate Basis 	1502.47-00
201316008	
<ul style="list-style-type: none"> • Life and Non-Life 	1502.50-00
201210015 201213012	
<ul style="list-style-type: none"> • Filing Requirements 	1502.75-00
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 201730008 201732025 201738006 201744011 201751012	
<ul style="list-style-type: none"> • <i>When Group Remains in Existence</i> 	1502.75-10
201228002 201314028 201350007 201424010 201505006	
<ul style="list-style-type: none"> • <i>Common Parent No Longer in Existence</i> 	1502.75-11
201250017 201326006	
<ul style="list-style-type: none"> • Taxable Year of Members of Group 	1502.76-00
201520001 201520001 201414015 201520001	
<ul style="list-style-type: none"> • <i>Income Allocation</i> 	1502.76-01
201235003 201542007	
<ul style="list-style-type: none"> • Common Parent Agent for Subsidiaries 	1502.77-00
201522005 201552025	
<ul style="list-style-type: none"> • Separate Return Years 	1502.79-00
201251003 201324004	
<ul style="list-style-type: none"> • Applicability of Other Provisions of Law 	1502.80-00
201650013	
<ul style="list-style-type: none"> • Consolidated Returns for Subsequent Years 	1502.89-00
201324004	

	• 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
Section 1504	Definitions	1504.00-00
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	• Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004	1504.01-00
	• Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003 201429007 201433013	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002	1504.02-01
	• <i>Maquiladora ISP - IRC Section 1504(d) Election</i> 201248002	1504.02-02
Section 1563	Definitions and Special Rules	1563.00-00
	201405009	
Section 2001	Imposition and Rate of Tax	2001.00-00
	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 201732029	

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	201612005 201612009 201612010 201618006 201618006 201632001 201632003 201632005 201632014 201632017 201632018 201701008 201410013 201418009 201421002 201532002 201537010 201550032 201603007 201603021 201604014 201604014 201604016 201604016 201605009 201605010 201605011 201606013 201608010 201613010 201613011 201614020 201614021 201614023 201614027 201614028 201614030 201615009 201615009 201615010 201615010 201617003 201620008 201620008 201621007 201622027 201624002 201624014 201624017 201624018 201624019 201626015 201626018 201626019 201630001 201630001 201630007 201630007 201630012 201630012 201631001 201631002 201631003 201633002 201633008 201638013 201638018 201640004 201641005 201641008 201641009 201641010 201642014 201642015 201642016 201642017 201642018 201652008 201652009 201702020 201702025 201702028 201702030 201702031 201702032 201702033 201703006 201703007 201703008 201706011 201709012 201709013 201709014 201709019 201709022 201710004 201710004 201710004 201710010 201710010 201710010 201710011 201710014 201710014 201710014 201712009 201716008 201716013 201716015 201717004 201717007 201718024 201718025 201718027 201719013 201719015 201719017 201719019	
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	201216013 201216037 201236002 201431017 201441001 201451025 201503003 201719014	
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	201224019 201230023 201418011 201633001 201652017 201743013	
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	201238004 201330033 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003 201707003 201707004 201707005	
	• Interest v. No Interest at Time of Death 201323007	2033.01-00
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	201223012 201238004 201647001 201647001 201702005 201709020	
	• Inclusion of Certain Property in Gross Estate 201323007 201342001 201702006	2035.01-00
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	• Retention of Possession or Enjoyment of Right to Income From Property 201735005	2036.01-00

	<ul style="list-style-type: none"> • 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 201729009	
	<ul style="list-style-type: none"> • Exercise of Powers 	2041.05-00
	201425007	
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	201235006 201328030	
	<ul style="list-style-type: none"> • Transfer of Policy Within 3 Years of Death 	2042.07-00
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	201528014 201536010 201603004 201615004 201615004 201721006	
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	<ul style="list-style-type: none"> • Claims Against the Estate 	2053.09-00
	<ul style="list-style-type: none"> • <i>Consideration v. No Adequate Consideration</i> 	2053.09-09
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	201216045 201236022 201316004 201450003 201702004	
	<ul style="list-style-type: none"> • Charitable and Noncharitable Interest (Tax Reform Act of 1969) 	2055.12-00
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	201333006	
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	201243004 201634018 201634018 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018	
	<ul style="list-style-type: none"> • Terminable Interests 	2056.01-00
	201731006 201450002 201624015 201717001 201751005	
	<ul style="list-style-type: none"> • Qualified Terminable Interest Property 	2056.07-00
	201303003 201410011 201426016 201447008 201528014 201536002 201536010 201603004 201608001 201615004 201615004 201636019 201721006	
	<ul style="list-style-type: none"> • <i>Effective Election</i> 	2056.07-01
	201345006 201636026 201714020	
	<ul style="list-style-type: none"> • <i>Partial Election</i> 	2056.07-02
	201447008	
	<ul style="list-style-type: none"> • <i>Qualifying Interest</i> 	2056.07-03
	201410011	
	<ul style="list-style-type: none"> • Passed From Decedent v. Not Passed From Decedent 	2056.13-00
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	• Power Created on or Before October 21, 1942 201707003 201707004 201707005	2514.01-00
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- Section 42; Low-Income Housing Credit 9100.01-00
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<ul style="list-style-type: none"> • Section 338(g); Election Under Section 1.338-1T(c)(1) 	9100.06-00
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<ul style="list-style-type: none"> • Section 446 	9100.10-00
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<ul style="list-style-type: none"> • <i>Accounting Methods</i> 	9100.10-01
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<ul style="list-style-type: none"> • Section 472; LIFO Election 	9100.11-00
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<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 	9100.15-00
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<ul style="list-style-type: none"> • Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 	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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Section 9102	Administrative Procedure Act	9102.00-00
	• Revenue Procedures 201351023	9102.01-00
Section 9103	Attorneys	9103.00-00
	• Authority 201736021	9103.01-00
	• 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
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	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
Section 9200	Tax Shelter (Use This Category Only When No Other Category Is Appropriate) 201347013	9200.00-00
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Section 9999	Miscellaneous Issues 201213025 201310032 201319019 201333009 201421021 201432018 201504016 201637014 201637015 201750003	9999.00-00
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020 201614032	9999.92-00
	• <i>Freedom of Information Act</i> 201515028 201621011 201631011	9999.92-01
	• <i>Privacy Act</i> 201742023	9999.92-02
	• 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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