

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.

| | | |
|--------------------|---|------------------|
| Section 1 | Tax Imposed | 1.00-00 |
| | • Unearned Income of Minor Children 201729001 | 1.10-00 |
| | • Maximum Capital Gains Rate 201515001 | 1.11-00 |
| Section 2 | Definitions and Special Rules | 2.00-00 |
| | • Certain Married Individuals Living Apart 201334041 | 2.03-00 |
| Section 23 | Credit for Adoption Expenses | 23.00-00 |
| | 201413009 | |
| | • Qualified Adoption Expenses - In General | 23.01-00 |
| | • <i>Domestic Re-Adoption After Final Foreign Adoption</i> 201509037 | 23.01-03 |
| Section 25A | Hope and Lifetime Learning Credits | 25A.00-00 |
| | 201509030 | |
| Section 34 | Certain Users of Gasoline and Special Fuels | 34.00-00 |
| | 201203015 | |
| Section 38 | General Business Credit | 38.00-00 |
| | 201310001 201548006 201640010 | |
| Section 39 | Carryback and Carryforward of Unused Credits | 39.00-00 |
| | 201548006 | |
| Section 40 | Alcohol Used as Fuel | 40.00-00 |
| | 201203015 | |
| Section 41 | Credit for Increasing Research Activities | 41.00-00 |
| | 201423023 201650012 201718011 | |
| Section 42 | Low-Income Housing Credit | 42.00-00 |
| | 201206002 201218006 201223005 201243011 201311007 201324014 201338010 201352009 201429005 201431001 201436046 201441002 201444013 201451018 201501005 201505037 201516061 201518011 201527017 201535003 201539020 201552012 201606018 201606021 201606022 201606023 201606026 201616007 201724005 201742020 201813005 | |
| | • Qualified Basis 201515007 | 42.03-00 |
| | • Responsibilities of Housing Credit Agencies | 42.13-00 |
| | • <i>Qualified Allocation Plan</i> 201527017 | 42.13-01 |
| | • Secretary's Authority to Provide Regulations | 42.14-00 |
| | • <i>Correction of Administrative Errors and Omissions</i> 201237013 201342003 | 42.14-01 |

| | | |
|--------------------|--|------------------|
| Section 45 | Electricity Produced from Certain Renewable Sources 201205005 201210022 201210023 201216017 201223002 201224001 201226002 201226003 201235002 201236007 201236008 201237007 201237008 201238013 201242012 201246012 201308021 201311003 201319001 201319002 201319004 201320003 201322003 201322004 201322005 201326002 201326003 201326004 201326005 201329002 201330005 201520002 201520002 201520003 201520003 201308021 201330005 201332005 201332006 201334008 201344004 201345003 201407006 201407007 201418027 201418028 201418029 201419006 201419008 201421008 201421009 201424019 201430008 201430009 201430010 201440016 201440017 201441005 201442001 201448007 201448008 201448009 201448010 201448011 201448012 201448013 201448014 201503002 201506005 201510026 201514004 201516038 201516039 201519019 201519024 201520002 201520003 201524018 201528032 201528033 201533001 201533002 201538004 201538005 | 45.00-00 |
| Section 45B | FICA Tax Credit on Employee Tips 201347020 | 45B.00-00 |
| Section 45C | (Formerly Section 28) Clinical Testing Expenses for Certain Drugs 201802003 | 45C.00-00 |
| | • Clinical Testing 201524021 | 45C.03-00 |
| | • Coordination with Section 41 Credit | 45C.04-00 |
| | • <i>Expenses in Base Period Research Expenses</i> 201740018 | 45C.04-02 |
| | • Limitation In Case of Certain Regulated Companies | 46.06-00 R |
| | • <i>Special Rule for Ratable Flow-Through</i> 201318004 201318005 201318006 | 46.06-02 R |
| Section 47 | Rehabilitation Credit 201228019 201234020 201412005 201450006 201641022 201725001 | 47.00-00 |
| | • General Rule; Percentages 201228015 201228016 201418035 | 47.01-00 |
| Section 48 | Energy Credit; Reforestation Credit 201208035 201308005 201326008 201326009 201308005 201426013 201444025 201450013 201523014 201524024 201550023 201550024 201611011 | 48.00-00 |
| Section 50 | Special Rules for Computing Investment Credit 201310001 201412005 201426013 201507020 201550023 201550024 201640010 201641022 201725001 | 50.00-00 |
| | • Recapture on Disposition | 50.01-00 |
| | • <i>Early Disposition</i> 201507020 | 50.01-01 |
| | • Prior Rules Applicable 201505038 | 50.04-00 |
| Section 53 | Credit for Prior Year Minimum Tax Liability 201246034 201638029 | 53.00-00 |
| Section 56 | Adjustments In Computing Alternative Minimum Taxable Income 201226021 201444040 | 56.00-00 |
| | • Adjustment Based on Energy Preferences | 56.54-00 |
| | • <i>Intangible Drilling Cost Preference</i> 201710023 201722028 | 56.54-04 |
| Section 57 | Items of Tax Preference | 57.00-00 |

| | | |
|-------------------|---|-----------------|
| | • Intangible Drilling Costs 201235010 | 57.03-00 |
| Section 59 | Other Definitions and Special Rules 201324008 201422016 201422022 201422023 201422024 201430012 | 59.00-00 |
| | • Optional 10-year Writeoff of Certain Tax Preferences | 59.05-00 |
| | • <i>Research and Experimental Expenditures</i> 201236013 | 59.05-08 |
| Section 61 | Gross Income v. Not Gross Income 201207001 201208003 201208004 201218003 201221002 201221004 201223012 201235001 201238004 201243004 201245007 201252005 201307005 201310039 201311002 201322023 201323006 201338005 201342001 201342010 201401001 201406001 201415011 201417007 201418007 201423020 201424004 201429022 201433015 201436005 201436043 201442065 201443004 201501010 201504005 201504011 201516022 201516023 201532016 201607004 201617002 201619009 201628008 201636036 201636037 201651002 201651012 201702005 201702006 201705003 201722004 201722007 201743010 | 61.00-00 |
| | • Return of Capital v. Income 201444001 | 61.02-00 |
| | • Bargain Purchase 201636036 201636037 | 61.05-00 |
| | • <i>Dividend</i> 201636036 201636037 | 61.05-04 |
| | • Compensation for Services | 61.09-00 |
| | • <i>Discharge of Indebtedness</i> 201525010 201525010 201525010 201525010 | 61.09-18 |
| | • Refunds and Reimbursements 201401001 201617002 | 61.13-00 |
| | • <i>Moving Expenses</i> 201617002 | 61.13-06 |
| | • Rents and Royalties | 61.16-00 |
| | • <i>Lease v. Sale</i> 201351022 | 61.16-03 |
| | • <i>Improvements by Lessee</i> 201436048 | 61.16-09 |
| | • Discharge of Indebtedness 201228023 201310031 201321019 201743011 | 61.22-00 |
| | • Damages, Court Awards, Settlements 201203013 201208030 201306018 | 61.28-00 |
| | • <i>Return of Capital--Basis</i> 201208030 | 61.28-03 |
| | • Assignments 201552001 | 61.30-00 |
| | • <i>Anticipatory Assignment of Income</i> 201232024 201551006 | 61.30-03 |
| | • Indians | 61.32-00 |
| | • <i>Income Directly Derived From Land</i> 201710026 201710026 | 61.32-01 |

| | | |
|-------------------|---|-----------------|
| | <ul style="list-style-type: none"> • Governmental Benefits and Subsidies 201429022 201527018 201743010 201815005 | 61.40-00 |
| | <ul style="list-style-type: none"> • Recovery of Items Previously Deducted--Tax Benefit 201625019 | 61.44-00 |
| | <ul style="list-style-type: none"> • Fringe Benefits 201350032 | 61.53-00 |
| Section 62 | Adjusted Gross Income Defined | 62.00-00 |
| | <ul style="list-style-type: none"> • Trade and Business Deductions of Employees | 62.02-00 |
| | <ul style="list-style-type: none"> • <i>Reimbursements</i> 201219021 | 62.02-02 |
| Section 63 | Taxable Income Defined 201309013 | 63.00-00 |
| Section 71 | Alimony--Separate Maintenance Payments 201206005 201531013 201648001 | 71.00-00 |
| Section 72 | Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income) 201221032 201240018 201322035 201632004 201351020 201417025 201424014 201443015 201443015 201510060 201515001 201519001 201625001 | 72.00-00 |
| | <ul style="list-style-type: none"> • Exclusion Ratio 201519001 | 72.01-00 |
| | <ul style="list-style-type: none"> • Investment in Contract 201515001 201519001 | 72.02-00 |
| | <ul style="list-style-type: none"> • Employee Contributions 201519001 | 72.05-00 |
| | <ul style="list-style-type: none"> • Amounts Not Receivable as Annuities 201519001 201617004 | 72.07-00 |
| | <ul style="list-style-type: none"> • Loans As Distributions | 72.16-00 |
| | <ul style="list-style-type: none"> • <i>Exception For Certain Loans</i> 201736022 | 72.16-01 |
| | <ul style="list-style-type: none"> • Required Distributions Where Holder Dies 201302015 201302016 201330016 201330016 201532026 201617004 | 72.19-00 |
| | <ul style="list-style-type: none"> • <i>Exceptions</i> 201302015 201302016 201532026 | 72.19-01 |
| | <ul style="list-style-type: none"> • Tax on Early Distributions from Qualified Retirement Plans 201417025 201527042 | 72.20-00 |
| | <ul style="list-style-type: none"> • <i>Substantially Equal Payments</i> 201235029 201434030 | 72.20-04 |
| | <ul style="list-style-type: none"> • Treatment of Modified Endowment Contracts 201617004 | 72.22-00 |
| Section 78 | Dividends Received From Certain Foreign Corporations by Domestic Corporations Choosing Foreign Tax Credit 201320014 | 78.00-00 |
| Section 79 | Group-Term Life Insurance--Employees (Payments Included v. Not Included) 201350032 201542003 | 79.00-00 |
| Section 83 | Property Transferred in Connection With Performance of Services 201348012 201528001 | 83.00-00 |

| | | |
|--------------------|--|------------------|
| | • Election to Include in Gross Income in Year of Transfer 201438006 201606015 | 83.02-00 |
| | • <i>Time for Making Election</i> 201405008 | 83.02-03 |
| | • <i>Revocability of Election</i> 201322007 201441006 201625007 201625008 201625010 201644015 201644016 201644017 | 83.02-04 |
| Section 101 | Certain Death Benefits (Excluded v. Not Excluded From Gross Income) 201217017 201235006 201443015 201443015 201736019 | 101.00-00 |
| | • Life Insurance Proceeds Payable by Reason of Death | 101.01-00 |
| | • <i>Transfer for Consideration</i> 201308019 201308019 201332001 201423009 201426005 | 101.01-02 |
| | • Flexible Premium Contracts Before 1985 201617004 | 101.05-00 |
| Section 103 | Interest on State and Local Bonds (Formerly Interest on Certain Govern- mental Obligations) 201213010 201537022 201735020 | 103.00-00 |
| | • State and Local | 103.02-00 |
| | • <i>Political Subdivisions</i> 201334038 201445002 | 103.02-01 |
| | • <i>On Behalf Of</i> 201442037 201702009 | 103.02-02 |
| Section 104 | Compensation for Injuries and Sickness (Excluded v. Not Excluded) 201210012 201313018 201317007 201342007 201415011 201702008 201702015 201703013 201719025 | 104.00-00 |
| | • Health and Accident Insurance 201313018 201342007 201544019 | 104.01-00 |
| | • Workmen's Compensation 201211003 201315001 201318001 201340005 201343013 201347012 201352006 201441004 201521009 201521009 201521009 201521009 201521009 201606020 201637006 201643003 | 104.02-00 |
| | • Damages 201248019 201311006 201327002 201328022 201346010 201702008 201702015 | 104.03-00 |
| Section 105 | Accident and Health Plans (Excluded v. Not Excluded) 201410030 201413006 201527040 201547006 201601012 201611003 201622031 201639001 201703013 201719025 201805002 | 105.00-00 |
| | • Expended for Medical Care 201410030 | 105.02-00 |
| Section 106 | Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded) 201245010 201345020 201410030 201413004 201413006 201527040 201528004 201547006 201601012 201611003 201622031 201639001 201703013 201719025 201805002 | 106.00-00 |
| | • Contributions by Employees 201640015 | 106.01-00 |
| Section 108 | Income From Discharge of Indebtedness 201218011 201228023 201316009 201316010 201325004 201338007 201420007 201420008 201420009 201432009 201447011 201451006 201509020 201509021 201509022 201509023 201509024 201509025 201516035 201528003 201815016 | 108.00-00 |

| | | |
|--------------------|---|------------------|
| | <ul style="list-style-type: none"> • Exclusion From Gross Income 201212002 201212003 201212004 201212005 201212006 201212007 201316009 201316010 201338007 201415002 201420007 201420008 201420009 201432009 201447011 201451006 201451023 201519011 201528003 201637008 201750015 | 108.01-00 |
| | <ul style="list-style-type: none"> • <i>Title 11 Case</i> 201510025 | 108.01-01 |
| | <ul style="list-style-type: none"> • <i>Insolvent Taxpayer</i> 201718023 | 108.01-02 |
| | <ul style="list-style-type: none"> • Reduction of Tax Attributes 201316009 201316010 201338007 201420007 201420008 201420009 201432009 201447011 201451006 | 108.02-00 |
| | <ul style="list-style-type: none"> • <i>Election to Reduce Basis of Depreciable Property First</i> 201212002 201212003 201212004 201212005 201212006 201212007 201316009 201316010 201338007 201420007 201420008 201420009 201432009 201447011 201451006 201528003 201637008 201637009 201750015 | 108.02-01 |
| | <ul style="list-style-type: none"> • Meaning of Terms and Special Rules 201510025 | 108.03-00 |
| | <ul style="list-style-type: none"> • General Rules for Discharges of Indebtedness 201250022 | 108.04-00 |
| | <ul style="list-style-type: none"> • Student Loans 201815016 | 108.05-00 |
| Section 111 | Recovery of Certain Items Previously Deducted (Excluded v. Not Ex-cluded) 201530022 201545026 201625019 201702029 | 111.00-00 |
| | <ul style="list-style-type: none"> • Did Not Reduce Income Tax 201423020 | 111.01-00 |
| | <ul style="list-style-type: none"> • Tax Refunds 201423020 | 111.06-00 |
| Section 115 | Income of States, Municipalities, etc. 201202012 201210014 201219006 201219012 201225007 201230017 201230019 201237005 201244010 201245017 201248011 201303008 201308010 201308011 201310010 201310026 201314021 201314022 201314023 201314024 201634012 201634012 201634012 201308010 201308011 201338029 201338034 201346006 201441003 201442037 201509001 201515016 201516031 201528010 201537019 201538011 201550026 201551001 201551002 201606004 201634012 201635004 201652001 201712001 201712002 201714001 201718001 201720001 201735001 201736015 201742002 | 115.00-00 |
| | <ul style="list-style-type: none"> • Indirect Burden on the State 201607025 | 115.01-00 |
| | <ul style="list-style-type: none"> • Essential Governmental Function 201219006 201225007 201237005 201310010 201330008 201330008 201338029 201425001 201425010 201441003 201509001 201515016 201528010 201538011 201550026 201551001 201551002 201635004 | 115.03-00 |
| | <ul style="list-style-type: none"> • Income Accruing to the State 201606004 201635004 201742002 | 115.06-00 |
| | <ul style="list-style-type: none"> • <i>Accruing to the State v. Accruing to Nongovernmental Persons</i> 201606004 201742002 | 115.06-02 |
| | <ul style="list-style-type: none"> • Filing Requirements 201550026 201551001 201551002 201735001 201736015 | 115.07-00 |

| | | |
|--------------------|---|------------------|
| Section 117 | Qualified Scholarships 201302023 | 117.00-00 |
| | • Scholarship or Fellowship Grant 201302023 | 117.02-00 |
| | • Limitation 201705001 | 117.05-00 |
| | • <i>Other Services</i> 201328020 | 117.05-02 |
| | • <i>Required As Condition</i> 201328020 | 117.05-03 |
| | • <i>Reporting and Withholding Requirements</i> 201705001 | 117.05-06 |
| | • Qualified Tuition Reduction 201516030 | 117.06-00 |
| | • <i>Discrimination in Favor of Highly Compensated Employees</i> 201516030 | 117.06-05 |
| Section 118 | Contributions to the Capital of a Corporation 201221002 201532029 | 118.00-00 |
| | • Contributions by Shareholders | 118.01-00 |
| | • <i>Nonshareholder Contributions</i> 201813016 | 118.01-02 |
| | • Contributions in Aid of Construction 201813016 | 118.02-00 |
| Section 121 | Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a)) 201221004 201428008 | 121.00-00 |
| | • General Requirements 201628002 | 121.01-00 |
| Section 125 | Cafeteria Plans 201413005 201413006 | 125.00-00 |
| Section 130 | Certain Personal Injury Liability Assignments 201435006 | 130.00-00 |
| | • Qualified Funding Asset 201348006 201431002 | 130.01-00 |
| | • Qualified Assignment 201435006 | 130.02-00 |
| Section 131 | Certain Foster Care Payments | 131.00-00 |
| | • Difficulty of Care Payments 201623003 201624012 | 131.02-00 |
| Section 132 | Certain Fringe Benefits 201302039 201810007 | 132.00-00 |
| | • Working Condition Fringe 201201003 | 132.03-00 |
| | • De Minimis Fringe 201350037 | 132.04-00 |
| | • <i>In General</i> 201219021 | 132.04-01 |

| | | |
|--------------------|--|------------------|
| | • Transit Passes / Van Pools 201532016 | 132.10-00 |
| Section 136 | Energy Conservation Subsidies Provided by Public Utilities 201607004 | 136.00-00 |
| Section 141 | Private Activity Bond; Qualified Bond 201213010 201216009 201228029 201346002 201412011 201630011 201630011 201641002 201726007 201739002 | 141.00-00 |
| | • Private Business Tests 201346002 201727003 | 141.01-00 |
| | • <i>Business Use Test</i> 201435013 | 141.01-01 |
| | • <i>Security or Payment Test</i> 201346002 201519015 | 141.01-02 |
| | • <i>Output Facilities</i> 201507002 | 141.01-04 |
| | • Private Loan Financing Test 201246007 201246032 | 141.02-00 |
| | • Management Contracts 201228029 201338026 201338031 201412011 201622003 | 141.07-00 |
| | • <i>Safe Harbor</i> 201338026 | 141.07-01 |
| Section 142 | Exempt Facility Bond 201232006 | 142.00-00 |
| | • Qualified Residential Rental Project 201232006 201606018 201606026 | 142.04-00 |
| | • <i>20/50 Test</i> 201232006 | 142.04-01 |
| | • <i>40/60 Test</i> 201232006 | 142.04-02 |
| | • Furnishing Water 201507002 | 142.05-00 |
| Section 143 | Mortgage Revenue Bonds; Qualified Mortgage Bond and Qualified Veterans' Mortgage Bond 201723017 | 143.00-00 |
| Section 144 | Qualified Small Issue Bond; Qualified Student Loan Bond; Qualified Re-development Bond | 144.00-00 |
| | • Student Loan Bonds; Defined 201447023 | 144.02-00 |
| Section 146 | Volume Cap 201528005 201615008 201615008 | 146.00-00 |
| | • Carryforward of Allocation 201528005 201615008 201615008 | 146.07-00 |
| Section 147 | Other Requirements Applicable to Certain Private Activity Bonds 201430001 | 147.00-00 |
| | • Public Approval Requirement 201430001 | 147.06-00 |
| Section 148 | Arbitrage 201424002 201435013 201502008 201538013 201723017 201727003 | 148.00-00 |

| | | |
|--------------------|--|------------------|
| | • Higher Yielding Investment 201435013 | 148.02-00 |
| | • Penalty in Lieu of Rebate 201539029 | 148.09-00 |
| Section 149 | Bonds Must Be Registered To Be Tax Exempt; Other Requirements | 149.00-00 |
| | • Registration Required Bond 201806007 | 149.01-00 |
| | • Advance Refundings 201811009 | 149.03-00 |
| Section 150 | Definitions and Special Rules 201326007 201528035 201726001 201811009 | 150.00-00 |
| | • General Rules | 150.01-00 |
| | • <i>501(c)(3) Organization</i> 201748011 | 150.01-04 |
| | • Qualified Scholarship Funding Bond 201528035 201726001 | 150.04-00 |
| Section 152 | Dependent Defined 201212016 201415011 | 152.00-00 |
| | • Support Test for Children of Divorced Parents | 152.08-00 |
| | • <i>Release of Exemption</i> 201602009 | 152.08-02 |
| Section 162 | Trade or Business (Deductible v. Not Deductible) 201213023 201247010 201308027 201310039 201308027 201333005 201341029 201341031 201343003 201350008 201350009 201350010 201350026 201350027 201350028 201350029 201350030 201350031 201412002 201437004 201440027 201451014 201536006 201548011 201552028 201617002 201651014 201718029 201724012 201803005 | 162.00-00 |
| | • Trade or Business v. Not a Trade or Business 201528026 | 162.01-00 |
| | • <i>Reasonable Expectation of Profit v. No Reasonable Expectation</i> 201543013 | 162.01-08 |
| | • Ordinary and Necessary (See Also Specific Headings Infra This Section) 201528026 | 162.02-00 |
| | • Certain Goods and Services | 162.04-00 |
| | • <i>Capture Insurance</i> 201219009 201219010 201219011 201224018 201533011 | 162.04-03 |
| | • Certain Business Expenses | 162.05-00 |
| | • <i>Campaign, Political, etc., Expenses</i> 201616002 | 162.05-10 |
| | • Compensation | 162.07-00 |
| | • <i>Payment of Insurance Premiums</i> 201228037 | 162.07-31 |
| | • Cost of Goods Sold | 162.15-00 |
| | • <i>Cost of Materials</i> 201614037 | 162.15-02 |

| | | |
|--------------------|---|------------------|
| | • Expenditures Against Public Policy 201308027 201308027 | 162.21-00 |
| | • <i>Fines and Penalties</i> 201308027 201308027 201513003 201528026 201623006 201748008 | 162.21-01 |
| | • Lobbying and Political Expenditures | 162.24-00 |
| | • <i>Lobbying Activities</i> 201543013 | 162.24-12 |
| | • Legal Expenses | 162.25-00 |
| | • <i>Expenses of Another Individual or Entity</i> 201747006 | 162.25-18 |
| | • Gift v. Deductible Expense 201543013 | 162.29-00 |
| | • Stock Reacquisition Expenses 201204010 | 162.34-00 |
| | • Million Dollar Cap - Executive Employee Compensation | 162.36-00 |
| | • <i>Covered Employees</i> 201321017 201543003 201725024 | 162.36-02 |
| | • <i>Outside Directors</i> 201733004 | 162.36-05 |
| Section 163 | Interest 201207009 201224027 201224028 201313013 201316003 201646003 201405005 201442052 201451027 201518009 201721015 | 163.00-00 |
| | • Installment Purchases 201405005 | 163.01-00 |
| | • Limitation on Investment Interest in General | 163.03-00 |
| | • <i>Investment Interest</i> 201217003 | 163.03-02 |
| | • <i>Investment Income and Expenses</i> 201213008 201214004 201217004 201745007 | 163.03-03 |
| | • Personal Interest in General 201306018 | 163.05-00 |
| | • Qualified Residence Interest 201201017 | 163.06-00 |
| | • <i>Acquisition Indebtedness</i> 201201017 201328023 | 163.06-01 |
| | • <i>Home Equity Indebtedness</i> 201201017 | 163.06-02 |
| | • Original Issue Discount | 163.07-00 |
| | • <i>S Corporations</i> 201405005 | 163.07-07 |
| | • Registration-required Obligations 201504004 201610015 201614026 | 163.08-00 |
| | • Limitation on Deduction for Certain Interest Paid By Corporation to Related Person 201202021 | 163.10-00 |

| | | |
|--------------------|---|------------------|
| | • Disqualified Debt Instruments 201336018 201517003 | 163.13-00 |
| | • Repurchase Premium 201707006 | 163.17-00 |
| Section 164 | Taxes 201202004 201309004 201442020 201452015 201516007 201537015 | 164.00-00 |
| | • Real Property Taxes 201232018 201310029 | 164.01-00 |
| | • Taxes Assessed Against Local Benefits 201310029 | 164.09-00 |
| | • Other 201531016 | 164.12-00 |
| Section 165 | Deductions For Losses 201240007 201240015 201306018 201308025 201325007 201328031 201612003 201308025 201343021 201351020 201411030 201451004 201451014 201511018 201511018 201511022 201515001 201529008 201642035 201737011 | 165.00-00 |
| | • Limitations on Losses of Individuals - Transaction Entered Into For Profit 201515001 | 165.03-00 |
| | • Limitations on Losses of Individuals - Casualty and Theft 201213022 201346009 201445009 | 165.04-00 |
| | • Worthless Securities 201252008 201333012 201524016 201552026 201610004 201650013 | 165.06-00 |
| | • <i>Securities In Affiliated Corporations</i> 201314005 201325007 201347002 | 165.06-02 |
| | • <i>Other</i> 201548003 | 165.06-03 |
| | • Disaster Losses 201306017 201542002 | 165.07-00 |
| | • Wagering Losses 201539028 | 165.08-00 |
| | • Other 201552026 | 165.11-00 |
| | • Abandonment Losses 201612003 | 165.13-00 |
| Section 166 | Bad Debts 201328031 201515018 201602005 | 166.00-00 |
| | • Partially Worthless Debt 201642034 | 166.03-00 |
| | • Worthless Securities 201450011 | 166.05-00 |
| | • Other 201302024 | 166.06-00 |
| Section 167 | Depreciation 201221002 201317003 | 167.00-00 |
| | • Property Used in the Trade or Business 201330034 201330034 | 167.01-00 |

| | | |
|--------------------|--|------------------|
| | • Reasonable Allowance 201625011 | 167.03-00 |
| | • Basis 201214007 201249013 | 167.07-00 |
| | • Tangibles | 167.13-00 |
| | • <i>Buildings</i> 201515007 | 167.13-05 |
| | • Date Property Placed in Service 201205005 201302007 201311003 201326008 201326009 | 167.19-00 |
| | • Public Utility Property 201718017 201722006 | 167.22-00 |
| | • <i>Normalization Rules</i> 201223013 201223014 201334036 201418024 201436037 201436038 201438003 201519021 201531010 201531011 201531012 201532018 201532024 201532025 201534001 201541010 201541010 201544018 201548017 201603017 201619005 201640005 201709008 201717008 201718015 201739001 201743009 201745002 201752002 201752002 | 167.22-01 |
| | • Computer Software 201549024 | 167.28-00 |
| Section 168 | Modified Accelerated Cost Recovery System 201202017 201246034 201249003 201713004 201713005 201340006 201347013 201447018 201505029 201505030 201505031 201505032 201505033 201506007 201507014 201507015 201508004 201508005 201508006 201508007 201510031 201510032 201510033 201510034 201510035 201515007 201516021 201516041 201536003 201537005 201537006 201538003 201609002 201642010 201714004 201714005 201714006 201718017 201733007 201750012 | 168.00-00 |
| | • 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 201737002 | 168.29-02 |
| | • Redeterminations, Changes in Use 201228036 201450001 | 168.32-00 |
| | • Retirements 201710006 201710006 201710006 | 168.35-00 |
| Section 169 | Amortization of Pollution Control Facilities | 169.00-00 |
| | • Election of Amortization 201217015 | 169.02-00 |
| Section 170 | Charitable, Etc. Contributions and Gifts 201321012 201437004 201551003 201608012 201641021 | 170.00-00 |

| | | |
|--------------------|--|------------------|
| | • Time of Making Contribution 201730012 201730017 201730018 201730019 | 170.01-00 |
| | • Value of Contribution 201319010 201443019 201443020 | 170.02-00 |
| | • Percentage Limitations | 170.07-00 |
| | • <i>Educational Organizations</i> 201417018 | 170.07-02 |
| | • <i>Publicly Supported Organizations</i> 201621015 | 170.07-06 |
| | • Percentage Limitations - Corporations 201226021 | 170.08-00 |
| | • Donees of Charitable Contributions in General 201228026 201239011 201240036 201342011 201711014 | 170.09-00 |
| | • <i>United States, States, Political Subdivisions, Etc.</i> 201228026 | 170.09-01 |
| | • <i>Religious, Charitable, Etc. Organizations</i> 201438032 | 170.09-02 |
| | • Carryovers | 170.10-00 |
| | • <i>Corporations</i> 201226021 | 170.10-02 |
| | • Ordinary Income and Capital Gain Property 201443019 201443020 | 170.11-00 |
| | • <i>Inventory and Other Property</i> 201414014 | 170.11-03 |
| | • Disallowance of Deduction | 170.12-00 |
| | • <i>Partial Interests in Property</i> 201249002 | 170.12-03 |
| | • <i>Substantiation</i> 201608012 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 |
| Section 243 | Dividends Received by Corporations 201640018 | 243.00-00 |
| 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 201804002 | 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 |

| | | |
|--------------------|---|------------------|
| | <ul style="list-style-type: none"> • <i>Substantially Constructed Self-Constructed Property</i> 201515007 | 263A.02-10 |
| | <ul style="list-style-type: none"> • Capitalization of Costs | 263A.03-00 |
| | <ul style="list-style-type: none"> • <i>Direct Costs</i> 201439001 | 263A.03-01 |
| | <ul style="list-style-type: none"> • <i>Indirect Costs</i> 201302018 | 263A.03-02 |
| | <ul style="list-style-type: none"> • Allocation Methods 201439001 | 263A.04-00 |
| | <ul style="list-style-type: none"> • <i>Simplified Production Method</i> 201439001 | 263A.04-05 |
| | <ul style="list-style-type: none"> • Interest Capitalization 201302017 201638022 | 263A.08-00 |
| | <ul style="list-style-type: none"> • <i>Designated Property</i> 201302017 | 263A.08-01 |
| | <ul style="list-style-type: none"> • 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 |
| | <ul style="list-style-type: none"> • Exceptions 201322035 201617004 | 264.03-00 |
| | <ul style="list-style-type: none"> • Key Persons 201617004 201736019 | 264.04-00 |
| | <ul style="list-style-type: none"> • 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 |
| | <ul style="list-style-type: none"> • Losses: Deduction Disallowed 201343021 | 267.01-00 |
| | <ul style="list-style-type: none"> • Expenses and Interest: In General | 267.02-00 |
| | <ul style="list-style-type: none"> • <i>Matching of Deduction and Payee Income</i> 201228035 | 267.02-01 |
| | <ul style="list-style-type: none"> • <i>Payments to Foreign Persons</i> 201228035 201334037 | 267.02-03 |
| | <ul style="list-style-type: none"> • Limitation on Gain Where Loss Previously Disallowed 201737011 | 267.05-00 |
| | <ul style="list-style-type: none"> • Special Rules Applicable to Controlled Groups: In General 201702035 | 267.07-00 |
| | <ul style="list-style-type: none"> • <i>Controlled Group Defined</i> 201405009 | 267.07-01 |
| | <ul style="list-style-type: none"> • <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 |
| | • <i>Parachute Payment</i> 201519017 | 280G.01-01 |
| Section 301 | Distributions of Property 201207002 201247004 201252008 201304002 201306012 201306013 201306014 201312028 201328025 201352007 201426019 201440006 201446013 201447019 201448016 201505035 201516047 201516050 201522001 201523017 201527004 201536016 201537020 201544015 201550017 201552011 201604008 201604008 201614033 201629003 201631005 201709011 201717005 201721014 201739004 | 301.00-00 |
| | • Dividend in Property | 301.01-00 |
| | • <i>Form v. Substance</i> 201552027 201640018 | 301.01-07 |
| | • Other Than a Dividend | 301.02-00 |
| | • <i>Distribution With Respect to Stock v. Not With Respect to Stock</i> 201637010 | 301.02-01 |
| | • Liquidation v. Reorganization 201350001 | 301.04-00 |
| | • Constructive Dividend 201350001 | 301.07-00 |
| Section 302 | Distributions in Redemption of Stock 201202010 201202020 201207002 201328025 201330017 201330018 201330017 201330018 201352007 201405005 201444007 201637010 201805003 201805004 201805005 201805006 201805007 201805008 | 302.00-00 |
| | • Disproportionate Redemption of stock 201202010 201202020 201236025 | 302.02-00 |
| | • Complete Termination of Interest 201228012 201405005 | 302.03-00 |
| | • Constructive Ownership | 302.05-00 |
| | • <i>Waiver of Family Attribution by Individual</i> 201805011 | 302.05-01 |
| Section 304 | Redemption Through Use of Related Corporations 201805003 201805004 201805005 201805006 201805007 201805008 | 304.00-00 |
| | • Acquisition by Subsidiary | 304.01-00 |
| | • <i>Distribution to which Section 301 Applies</i> 201252008 201330004 201330004 | 304.01-03 |
| | • Acquisition by Related Corporation (Other Than Subsidiary) | 304.02-00 |

| | | |
|--------------------|---|--|
| 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 201802007 <ul style="list-style-type: none"> • Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002 201730010 • Debts of Parent to Subsidiary 201213018 | 332.00-00 |
| Section 336 | Gain or Loss Recognized on Property Distributed in Complete Liquidation 201237017 201418025 201511020 201511020 <ul style="list-style-type: none"> • Liquidation in a Reorganization • <i>Distribution of Property to a Related Person</i> • <i>Disqualified Property</i> • <i>Liquidation to which section 332 Applies</i> • Stock Sales and Distributions Treated as Asset Transfers | 332.01-00 332.07-00 336.00-00 336.03-00 336.03-01 336.03-02 336.03-05 336.05-00 |
| 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 <ul style="list-style-type: none"> • Adoption of Plan and 12-Month Period • <i>Date Plan Adopted</i> • Sale or Exchange • Section 332 Liquidations • Loss on Stock of Subsidiary • Conversion to Tax Exempt • <i>Transfer of Substantially All Assets to Tax Exempt</i> • Loss Disallowance • <i>Basis Reductions on Deconsolidation</i> • <i>Allowable Worthless Stock Loss</i> | 337.01-00 337.01-01 337.03-00 337.10-00 337.13-00 337.14-00 337.14-01 337.16-00 337.16-01 337.16-02 |

| | | |
|--------------------|---|------------------|
| Section 338 | Certain Stock Purchases Treated as Asset Acquisitions | 338.00-00 |
| | 201211009 201213013 201214012 201351004 201412012 201429016 201435002 201702035 | |
| | • Express Election | 338.01-00 |
| | 201214018 201412012 | |
| | • <i>Time in which Election must be made</i> | 338.01-02 |
| | 201206010 201246021 201632019 201338011 201437005 201438018 201503007 201510037 201530017 201534007 201611016 201738002 | |
| | • Qualified Stock Purchase | 338.02-00 |
| | 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035 | |
| | • Consistency Rules | 338.04-00 |
| | 201213013 201214012 | |
| | • Purchase from Related Corporation | 338.09-00 |
| | 201203004 201702035 | |
| | • Deemed Asset Sale and Liquidation in 338(h)(10) Election | 338.80-00 |
| | 201203004 201702035 | |
| Section 341 | Collapsible Corporations | 341.00-00 |
| | 201209025 | |
| 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 201810005 | |
| | • 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 201810005 | |
| | • 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 201805012

• 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 201802007

• 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

• Split-Up**355.01-02**

201402002 201402002 201418018 201423012

• Non Pro Rata Distributions, etc.**355.02-00**

201233016 201625012 201625013

• 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

• Five-Year Requirement**355.03-01**

201251006 201528016 201624004 201633009 201643008 201706005

• Business Purpose**355.04-00**

201308017 201308018 201308017 201308018 201730010

| | | |
|--------------------|---|------------------|
| | • Control 201437013 201527003 | 355.05-00 |
| | • <i>Distribution of Control</i> 201731004 201437013 201605016 201703012 | 355.05-01 |
| | • Device 201734004 201743017 | 355.06-00 |
| | • Continuity of Interest 201644018 | 355.07-00 |
| | • Distributions Within a Consolidated Group 201305003 201352007 201445008 201730010 | 355.09-00 |
| | • 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 | 356.00-00 |
| | • Reorganization Exchange | 356.01-00 |
| | • <i>Series of Transactions</i> 201614017 | 356.01-02 |
| | • Securities as "Other Property" 201527003 | 356.02-00 |
| Section 357 | Assumption of Liability (Gain Recognized v. Not Recognized) | 357.00-00 |
| | • Liabilities in Excess of Basis | 357.02-00 |
| | • <i>In General</i> 201721002 | 357.02-01 |
| | • <i>Exceptions</i> 201230008 201348006 201431002 201542004 201627001 201703012 | 357.02-02 |
| Section 358 | Basis to Distributees | 358.00-00 |
| | • Allocation of Basis 201411006 201437007 | 358.02-00 |
| | • Assumption of Liabilities 201721002 | 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 201802007 | 361.00-00 |
| | • Exchanges Not Solely in Kind 201423010 201440014 | 361.01-00 |
| | • Distributions 201607003 201627001 | 361.02-00 |
| | • <i>Distributions of Appreciated Property</i> 201721014 | 361.02-01 |
| | • <i>Certain Transfers to Creditors</i> 201228033 201731004 201409003 201511001 201511001 201537004 201601001 201627001 201703012 201721002 201802007 | 361.02-02 |

| | | |
|--------------------|--|------------------|
| Section 362 | Basis to Corporations | 362.00-00 |
| | 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028 | |
| | • Property Acquired in Reorganizations and Transfers by Controlling Stock- holders | 362.01-00 |
| | 201701005 201418013 201418041 201418042 201505028 201521011 201521011 201521011 201521011 201521011 201545013 201736001 | |
| Section 367 | Foreign Corporations | 367.00-00 |
| | 201348011 201432002 201639014 201746022 | |
| | • Transfer to Foreign Corporations Subject to Section 367(a) | 367.01-00 |
| | 201321018 201651015 | |
| | • Treatment of Transfers of Stock or Securities to Foreign Corporations | 367.03-00 |
| | 201321018 201651015 | |
| | • <i>Reorganizations Described in Section 368(a)(1)(B)</i> | 367.03-01 |
| | 201249011 201250021 201324009 | |
| | • <i>Treatment of Subsequent Disposition of Stock of Transferee</i> | 367.03-13 |
| | 201321018 | |
| | • Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a) | 367.06-00 |
| | • <i>Anti-Abuse Rule</i> | 367.06-07 |
| | 201530020 | |
| | • Transfers of Intangible Property to Foreign Corporations Under Section 367(d) | 367.30-00 |
| | 201321018 | |
| | • Treatment of Distribution Described in Section 367(e) | 367.40-00 |
| | 201348011 201423006 201639014 201808010 | |
| | • <i>Liquidations Under Section 332</i> | 367.40-02 |
| | 201348011 201606006 201639014 201808010 | |
| 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") | 368.01-00 |
| | 201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002 201423010 201436034 201438009 201505012 201535007 201625012 201625013 | |
| | • Stock for Stock (Type "B") | 368.02-00 |
| | 201249011 201250021 201324009 201603020 | |
| | • <i>Liquidation Distribution</i> | 368.02-02 |
| | 201418039 201418046 | |
| | • Stock for Property (Type "C") | 368.03-00 |
| | 201224006 201228030 201247009 201252014 201324003 201731008 201340016 201411002 201413003 201418039 201418046 201422004 201424007 | |
| | • <i>Substantially All the Property</i> | 368.03-01 |
| | 201247009 201731008 | |

| | |
|--|--|
| <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 201805012 | |
| 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 |
| | • Built-in Gains and Losses and Section 338 Gains 201629007 | 382.08-00 |
| | • <i>Net Unrealized Built-in Gain</i> 201629007 | 382.08-01 |
| | • Definitions and Special Rules 201215007 201403007 201403007 | 382.11-00 |
| | • <i>5-Percent Shareholder</i> 201215007 201403007 201403007 | 382.11-09 |
| | • Operating Rules 201322032 201335012 201443009 201443009 | 382.12-00 |
| | • <i>Contributions to Capital</i> 201350006 | 382.12-01 |
| | • <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003 201648004 | 382.12-08 |
| | • <i>Election Out</i> 201519004 | 382.12-13 |
| | • <i>Controlled Groups</i> 201232016 201232017 201335012 201421011 201421012 201421013 201443009 201443009 | 382.12-16 |
| Section 384 | Limitation on Use of Preacquisition Losses to Offset Built-in Gains | 384.00-00 |
| | 201806005 | |
| Section 385 | Treatment of Certain Interests in Corporations as Stock or Indebtedness | 385.00-00 |
| | • Debt v. Equity 201230008 201323021 | 385.01-00 |
| | • New Financial Products 201209006 201226026 | 385.03-00 |
| Section 401 | Qualified Pension, Profit-Sharing, and Stock Bonus Plan | 401.00-00 |
| | 201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003 201750004 | |
| | • Impossibility of Diversion | 401.01-00 |

| | | |
|--------------------|---|------------------|
| | • <i>Exclusive Benefit of Employees or Their Beneficiaries</i> 201538022 | 401.01-01 |
| | • <i>Definitely Determinable Benefits Under a Pension Plan</i> 201501025 | 401.01-03 |
| | • <i>Impossibility of Diversion</i> 201228055 | 401.03-00 |
| | • <i>Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00)</i> 201440027 201605006 | 401.04-00 |
| | • <i>Discrimination in Availability of Form of Benefit</i> 201605006 | 401.04-03 |
| | • <i>Comparability Among Two or More Plans</i> 201810008 | 401.04-04 |
| | • <i>Required Distributions</i> 201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024 201628004 201628005 201628006 | 401.06-00 |
| | • <i>In General</i> 201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028 | 401.06-01 |
| | • <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025 201750004 | 401.06-02 |
| | • <i>Commencement of Benefits Under Qualified Trusts</i> 201221033 | 401.11-00 |
| | • <i>Additional Participation Requirements (See Also 410.00-00)</i> 201810008 | 401.20-00 |
| | • <i>Medical, Etc. Benefits</i> 201611003 201625005 201639001 201805002 | 401.27-00 |
| | • <i>Cash or Deferred Arrangements</i> 201417025 201527042 201532036 201601012 201722014 | 401.29-00 |
| | • <i>Special Antidiscrimination Rules</i> 201615013 201615013 | 401.29-01 |
| Section 402 | Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation) 201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201618019 201634024 201634024 201634024 201749007 201308037 201331009 201331010 201343029 201404017 201405030 201405031 201407026 201407027 201410039 201417026 201420025 201428014 201430023 201430030 201434029 201436057 201437026 201440025 201440027 201440032 201447050 201447051 201447052 201511038 201511038 201522012 201524030 201528043 201529016 201531024 201532040 201532042 201533023 201537029 201537030 201537031 201547008 201549031 201549032 201603043 201608021 201610023 201611020 201625021 201627006 201635011 201637018 201644024 201645020 201645025 201649020 | 402.00-00 |
| | • <i>Exempt Trust</i> 201417025 | 402.01-00 |
| | • <i>Non-Exempt Trust</i> 201749007 | 402.02-00 |

| | | |
|---------------------|---|-------------------|
| | • Foreign Situs Trust 201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046 | 402.03-00 |
| | • Amounts Distributed or Made Available to Beneficiary 201431037 201527042 | 402.06-00 |
| | • Unrealized Appreciation of Employer's Securities 201242019 201427024 | 402.07-00 |
| | • Rollover Contributions 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201618014 201618014 201330047 201341038 201346013 201403020 201403025 201418063 201419020 201419021 201420026 201426032 201442070 201443029 201443030 201445028 201446031 201446032 201446038 201448033 201452022 201452025 201505045 201514020 201521022 201521022 201521022 201521022 201521022 201524027 201535026 201539036 201543022 201622040 | 402.08-00 |
| | • <i>Reorganization Payments</i> 201535025 | 402.08-03 |
| | • <i>By a Surviving Spouse</i> 201523019 201523020 | 402.08-05 |
| | • Tax on Lump Sum Distributions 201241019 | 402.09-00 |
| Section 403 | Taxation of Employee Annuities (Taxable v. Not Taxable) 201230030 | 403.00-00 |
| | • Non-Forfeitable Rights 201345036 201451062 201501026 | 403.03-00 |
| | • Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 201634021 201634021 201634021 201538020 201634021 | 403.04-00 |
| | • <i>Retirement Income Accounts</i> 201742022 | 403.04-05 |
| | • <i>Distribution Requirements</i> 201750004 | 403.04-06 |
| | • Rollover Amounts 201212023 201224043 201323040 201419021 201524027 201644023 | 403.05-00 |
| Section 404 | Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.) 201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201511039 201639018 | 404.00-00 |
| Section 404A | Deduction for Certain Foreign Deferred Compensation Plans 201540015 | 404A.00-00 |
| Section 408 | Individual Retirement Accounts 201208039 201612001 201618011 201618011 201632015 201405032 201405033 201405034 201423043 201431038 201439006 201451065 201611022 201707001 201736018 | 408.00-00 |
| | • Exclusive Benefit of Individual or His Beneficiary 201225020 | 408.01-00 |
| | • Qualification | 408.02-00 |
| | • <i>Benefit Distributions</i> 201628004 201628005 201628006 201633025 201706004 201750004 | 408.02-01 |

• Rollover Contributions

408.03-00

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

| | | |
|---------------------|--|-------------------|
| | 201524031 201525020 201525020 201525020 201525020 201526026 201526027 201527050 201528042 201529017 201529018 201530024 201530025 201531024 201532038 201532039 201532041 201533024 201533025 201533026 201535027 201535028 201535029 201537032 201537033 201538028 201542008 201542009 201542010 201542011 201543021 201545033 201545034 201545035 201546013 201547010 201547011 201547012 201548026 201548027 201550049 201602012 201602013 201603044 201603045 201603046 201606032 201610024 201611021 201611023 201611024 201611025 201611026 201611027 201611028 201611029 201615023 201615023 201615024 201615024 201615025 201615025 201616013 201617014 201617015 201617016 201617017 201617018 201619015 201620020 201620020 201621020 201621021 201621022 201622036 201622037 201622038 201622039 201625022 201625023 201625024 201625025 201625026 201626029 201627007 201628024 201629013 201629014 201629015 201635012 201636049 201636050 201637019 201639019 201639020 201639021 201639022 201639023 201640026 201641032 201642039 201642040 201643027 201643028 201643029 201644022 201645021 201645022 201645023 201645024 201647014 201647014 201650022 201652033 201705009 201706004 201709023 201721025 201736018 201737016 201739017 201742034 201807010 | |
| | • Distributions | 408.06-00 |
| | 201318033 201426034 201446030 201623001 201736018 | |
| | • Prohibited Transactions | 408.07-00 |
| | 201437023 | |
| | • Tax Treatment of Accounts and Annuities | 408.08-00 |
| | 201430021 201547009 | |
| Section 408A | Roth IRA | 408A.00-00 |
| | 201219035 201219036 201219037 201230029 201242018 201320022 201612001 201404016 201404018 201442071 201446036 201448034 201449012 201449013 201506015 201511022 201511045 201645012 | |
| Section 409 | Qualifications for Tax Credit Employee Stock Ownership Plans | 409.00-00 |
| | 201747007 | |
| | • Tax Credit Employee Stock Ownership Plan Defined | 409.01-00 |
| | • <i>Definition of Employer Securities</i> | 409.01-09 |
| | 201511039 201511039 201538021 | |
| Section 410 | Minimum Participation Standards | 410.00-00 |
| | • Eligibility | 410.02-00 |
| | • <i>Discrimination as to Coverage</i> | 410.02-01 |
| | 201615013 201615013 | |
| Section 411 | Minimum Vesting Standards | 411.00-00 |
| | 201643024 | |
| | • Vesting of Employer Contributions | 411.02-00 |
| | • <i>Suspensions</i> | 411.02-05 |
| | 201531021 | |
| | • Accrued Benefit Requirements | 411.03-00 |
| | 201617006 | |
| | • <i>Defined Benefit Plan</i> | 411.03-01 |
| | 201803006 | |
| Section 412 | Minimum Funding Standards | 412.00-00 |
| | 201205020 201208042 201221038 201221039 201238030 201330030 201330030 201427030 201428017 201437021 201511040 201511040 201511041 201511041 201525019 201525019 201525019 201525019 201619016 201719029 201727011 | |

| | | |
|--------------------|--|------------------|
| | <ul style="list-style-type: none"> • Minimum Funding Waiver | 412.06-00 |
| | 201204022 201204023 201204026 201206021 201209016 201209017 201209018 201209019 201209020 201209021 201209024 201210048 201210049 201215017 201218036 201218039 201219038 201229015 201229016 201229017 201229018 201230034 201230035 201233026 201239013 201311040 201316025 201319035 201322050 201327022 201341040 201414034 201419023 201429037 201433028 201437022 201440034 201442068 201443034 201443035 201449011 201509067 201509068 201510061 201511042 201511042 201511043 201511043 201513006 201513007 201513008 201533013 201537026 201537027 201703002 201722009 | |
| | <ul style="list-style-type: none"> • Alternative Minimum Funding Standard | 412.08-00 |
| | 201750010 | |
| Section 414 | Definitions and Special Rules | 414.00-00 |
| | 201305021 201317025 201340026 201351030 201425026 201443035 201443036 201509069 201529009 201606029 201720009 201803007 | |
| | <ul style="list-style-type: none"> • Employees of Businesses Under Common Control | 414.03-00 |
| | 201715001 | |
| | <ul style="list-style-type: none"> • Church Plan | 414.08-00 |
| | 201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201318030 201319036 201322051 201323042 201323043 201308033 201339004 201345041 201349027 201350048 201415015 201420028 201421031 201425025 201432028 201442072 201505048 201505049 201505050 201505051 201537025 201538023 201538024 201543012 201551004 201739010 201803007 201811008 | |
| | <ul style="list-style-type: none"> • Certain Employee Contributions | 414.09-00 |
| | 201305021 201340026 201351030 201417025 201425026 201443035 201443036 201509069 201529009 201532036 201540014 201601013 201606029 201720009 | |
| | <ul style="list-style-type: none"> • Employees of an Affiliated Service Group | 414.13-00 |
| | 201715001 | |
| | <ul style="list-style-type: none"> • Separate Lines of Business and Operating Units | 414.18-00 |
| | 201552002 | |
| Section 415 | Limitations on Benefits and Contributions Under Qualified Plans | 415.00-00 |
| | 201440027 201441032 201441033 201441034 201447061 201532036 201537024 201539030 201643024 | |
| | <ul style="list-style-type: none"> • Limitation for Defined Benefit Plans | 415.01-00 |
| | 201527042 | |
| | <ul style="list-style-type: none"> • <i>Qualified Participant</i> | 415.01-05 |
| | 201347028 | |
| | <ul style="list-style-type: none"> • Limitation for Defined Contribution Plans | 415.02-00 |
| | 201715001 | |
| | <ul style="list-style-type: none"> • <i>Participant's Compensation</i> | 415.02-02 |
| | 201511039 201511039 | |
| | <ul style="list-style-type: none"> • <i>Stock Ownership Plans</i> | 415.02-05 |
| | 201424030 | |
| | <ul style="list-style-type: none"> • Qualified Governmental Excess Benefit Plans | 415.12-00 |
| | 201537024 201539030 201546012 201643014 | |
| Section 417 | Definitions and Special Rules for Purposes of Minimum Survivor Annuity Requirements | 417.00-00 |
| | <ul style="list-style-type: none"> • Restriction on Cash-Outs | 417.05-00 |
| | 201803006 | |

| | | |
|---------------------|--|---|
| Section 419 | Treatment of Funded Welfare Benefit Plans 201424004 201440022 201441019 201442064 201442065 201501014 201702029 | 419.00-00 |
| | • Aggregation Rules 201225019 | 419.13-00 |
| Section 419A | Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.) 201424004 201440022 201442064 201442065 201501014 | 419A.00-00 |
| Section 420 | Transfers to Retiree Health 201511044 201511044 | 420.00-00 |
| Section 424 | Definitions and Special Rules • Disposition 201519031 | 424.00-00 424.02-00 |
| Section 442 | Change of Annual Accounting Period (Permitted v. Not Permitted) (See Also 444.00-00) 201505014 | 442.00-00 |
| Section 444 | Election of Taxable Year Other Than Required Year • Termination of Election 201302022 | 444.00-00 444.04-00 |
| Section 446 | General Rule for Methods of Accounting (Permissible v. Not Permissible) 201228035 201350033 201403015 201403015 201503011 201504011 201614037 • Clearly v. Not Clearly Reflecting Income 201504011 201547004 • Change of Methods (Permissible v. Not Permissible) 201202021 201345025 201426025 201442050 201442051 201521012 201521012 201521012 201521012 201521012 • <i>Correction of Method or Error</i> 201442049 201442050 201442051 • <i>Consent Needed</i> 201442050 201442051 • <i>Computing Depreciation</i> 201410029 • <i>Change in Method of Accounting for Depreciation</i> 201436048 • Method of Accounting; Banks and Financial Institutions; Specific Cash Item Changes • <i>Loan Fees and Finance Charges (But Not Rev. Rul. 72-100)</i> 201651014 • Change of Methods; Inventory • <i>Uniform Capitalization Rules (See Also 1.263A)</i> 201430013 • Notional Principal Contracts 201411032 | 446.00-00 446.01-00 446.04-00 446.04-01 446.04-03 446.04-13 446.04-17 446.11-00 446.11-04 446.19-00 446.19-06 446.21-00 |
| Section 451 | General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received) 201203013 201321023 201607026 • Indeterminate Income 201607026 | 451.00-00 451.05-00 |

| | | |
|---------------------|--|-------------------|
| | • Tax Refunds 201231011 | 451.08-00 |
| | • Prepaid and Advance Income 201619009 | 451.13-00 |
| | • <i>Goods (1.451-5)</i> 201610017 | 451.13-04 |
| | • Constructive Receipt 201321023 201327002 | 451.14-00 |
| | • <i>Payments to Third Person</i> 201321023 | 451.14-03 |
| | • Accrual Method 201321023 | 451.19-00 |
| Section 453 | Installment Method (Available v. Not Available) 201405005 201440004 201451004 201503005 201524010 201524011 201524012 201524013 201530001 201540003 | 453.00-00 |
| | • Disposition of Obligations 201248006 201248007 201248008 | 453.05-00 |
| | • Timely v. Untimely Elections 201530001 201616004 201750008 | 453.06-00 |
| | • <i>Election Out</i> 201524010 201524011 201524012 201524013 201530001 201540003 201750008 | 453.06-06 |
| | • Revocation of Elections 201232021 201332009 201440004 201503005 | 453.08-00 |
| | • Contingent Payment Sales 201241001 | 453.09-00 |
| | • <i>Alternative Basis Recovery</i> 201241001 201417006 201626009 201626010 201626011 201626012 | 453.09-01 |
| | • Definitions | 453.10-00 |
| | • <i>Installment Method</i> 201348007 | 453.10-02 |
| | • Dealer Dispositions | 453.13-00 |
| | • <i>Exceptions to Dealer Dispositions</i> 201622007 | 453.13-01 |
| | • Gross Profit Ration Calculation 201203017 | 453.16-00 |
| Section 453A | Special Rules for Non Dealers of Real Property | 453A.00-00 |
| | • Interest on Deferred Tax Liability 201221021 | 453A.03-00 |
| Section 457 | Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations 201228043 201731009 201351001 201434003 201508001 201545010 201636018 201643015 | 457.00-00 |
| | • Year of Inclusion in Gross Income 201211001 | 457.01-00 |
| | • Eligible Deferred Compensation Plan Defined 201211001 201743002 | 457.05-00 |

| | | |
|--------------------|--|------------------|
| | • <i>State</i> 201731009 201643015 | 457.05-02 |
| | • <i>Special Rules</i> 201508001 | 457.09-00 |
| | • <i>Nonelective Deferred Compensation</i> 201447002 | 457.09-06 |
| | • <i>Length of Service Award Plans</i> 201508001 | 457.09-08 |
| Section 460 | Special Rules for Long-Term Contracts 201650014 | 460.00-00 |
| | • Allocation of Costs to Contract (See Also 451 and 446) | 460.03-00 |
| | • <i>Construction/Real Estate ISP - Percentage of Completion Method of Accounting - Timing of Cost Recognition</i> 201537022 | 460.03-09 |
| Section 461 | General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid) 201237012 201322023 201323006 201343012 201442048 201603024 201610006 201718029 201803005 | 461.00-00 |
| | • Accrual Method 201246029 | 461.01-00 |
| | • <i>Expenditure For Asset Having Long Useful Life</i> 201311021 | 461.01-06 |
| | • Incurred Liabilities | 461.06-00 |
| | • <i>Accrual Basis</i> 201223015 201311021 | 461.06-01 |
| Section 465 | Deductions Limited to Amount at Risk 201805013 | 465.00-00 |
| | • Amounts Considered at Risk | 465.01-00 |
| | • <i>Borrowed Amounts</i> 201606027 | 465.01-01 |
| | • <i>Amounts Protected Against Loss</i> 201308028 201308028 | 465.01-02 |
| | • Activities to Which Section Applies 201501012 | 465.02-00 |
| | • <i>Activities Separate v. Not Separate</i> 201805013 | 465.02-05 |
| | • Other Activities 201805013 | 465.03-00 |
| | • Exclusions | 465.04-00 |
| | • <i>Real Property</i> 201606027 | 465.04-01 |
| Section 467 | Certain Payments for the Use of Property or Services | 467.00-00 |
| | • In General 201549027 | 467.01-00 |
| Section 468 | Special Rules for Mining and Solid Waste Reclamation and Closing Costs | 468.00-00 |
| | • Mining (See Also 613.03-06 et seq) 201311011 | 468.01-00 |

| | | |
|---------------------|---|-------------------|
| Section 468A | Special Rules for Decommissioning Cost | 468A.00-00 |
| | 201612003 201644013 201644014 201747001 | |
| | • In General | 468A.01-00 |
| | 201203001 201203016 201238010 201239002 201249001 201322029 201322030 | |
| | 201345019 201411014 201432012 201450009 201450010 201451011 201451013 | |
| | 201510030 | |
| | • Ruling Amount | 468A.04-00 |
| | 201221011 | |
| | • <i>Initial Schedules</i> | 468A.04-01 |
| | 201721009 201721010 201723014 201723015 201723016 201725014 201726005 | |
| | • <i>Revised Schedules</i> | 468A.04-02 |
| | 201244007 201245011 201246009 201246010 201246011 201250006 201250007 | |
| | 201331003 201331004 201334002 201334003 201334004 201334035 201336015 | |
| | 201347009 201347010 201515014 201521005 201521005 201521005 201521005 | |
| | 201521005 201540007 201541005 201541005 201542006 201545019 201546007 | |
| | 201546008 201547001 201547002 201550019 201550020 201550021 201616003 | |
| | 201616005 201641006 201644011 201644012 201647006 201647006 201716022 | |
| | 201721009 201721010 201723013 201723014 201723015 201723016 201740008 | |
| | 201740009 201740012 201742014 | |
| | • Nuclear Power Plant | 468A.06-00 |
| | • <i>Disposition of Interest</i> | 468A.06-03 |
| | 201729011 201729012 201730020 | |
| | • Time When Payments Deemed Made | 468A.07-00 |
| | 201450011 | |
| Section 468B | Special Rules For Designated Settlement Funds | 468B.00-00 |
| | 201208036 201347019 201411027 | |
| | • In General | 468B.01-00 |
| | 201447005 201450019 | |
| | • Taxation of Designated Settlement Funds | 468B.02-00 |
| | 201347019 201411027 201718018 201803005 | |
| | • Other Funds | 468B.06-00 |
| | 201322026 201718029 | |
| | • Clarification Of Taxation of Certain Funds | 468B.07-00 |
| | 201208036 201347019 201411027 | |
| Section 469 | Passive Activity Losses and Credits Limited | 469.00-00 |
| | 201244017 201312041 201324018 201411025 201427016 201515032 201804007 | |
| | • Disallowed Loss and Credit | 469.01-00 |
| | • <i>Closely Held C Corporation</i> | 469.01-02 |
| | 201411025 | |
| | • Passive Activity Defined | 469.03-00 |
| | 201341030 | |
| | • <i>Definition of Activity</i> | 469.03-03 |
| | 201221012 201634022 201634022 201634022 201341030 201411025 201634022 | |
| | 201651003 201725003 201804007 | |
| | • Rules Determining Income or Loss | 469.05-00 |
| | 201348013 | |
| | • Disposition of Entire Interest in Passive Activity | 469.07-00 |
| | 201415002 201428008 | |

| | | |
|--------------------|--|------------------|
| | • Material Participation Defined 201317010 | 469.08-00 |
| | • Other Definitions and Rules 201348013 | 469.10-00 |
| | • Real Property Business 201321021 201427016 201504010 201638014 201638015 201638016 201804007 | 469.14-00 |
| Section 471 | General Rule for Inventories 201504011 | 471.00-00 |
| Section 472 | Last-In, First-Out Inventories | 472.00-00 |
| | • Election 201208033 201342009 | 472.01-00 |
| | • LIFO Conformity Requirement 201550031 | 472.05-00 |
| Section 475 | Mark to Market Accounting Method for Dealers in Securities 201238025 201423019 201507019 | 475.00-00 |
| | • Treatment of Securities Marked to Market 201314042 | 475.01-00 |
| | • Exceptions to Mark to Market Treatment | 475.02-00 |
| | • <i>Securities Held for Investment</i> 201423019 | 475.02-01 |
| | • <i>Identification Requirements</i> 201432016 | 475.02-04 |
| | • Character of Gain or Loss 201432016 | 475.04-00 |
| | • Definitions 201238025 201529006 | 475.05-00 |
| | • Commodities Dealers 201623005 | 475.06-00 |
| | • Commodities Traders 201623005 | 475.07-00 |
| | • Securities Traders 201239004 201423019 201432016 | 475.08-00 |
| Section 481 | Adjustments Required by Changes in Method of Accounting 201350033 201403015 201403015 201426025 201436048 201503011 201521012 201521012 201521012 201521012 201521012 201547004 201716002 | 481.00-00 |
| | • Pre-1954 Adjustments | 481.02-00 |
| | • <i>Involuntary</i> 201231004 201442049 | 481.02-02 |
| Section 482 | Allocation of Income and Deductions Among Taxpayers | 482.00-00 |
| | • Control 201751014 | 482.02-00 |
| | • Services 201751014 | 482.09-00 |
| Section 483 | Interest on Certain Deferred Payments | 483.00-00 |
| | • Payments to Which Section Applies | 483.02-00 |

| | | |
|--------------------|---|------------------|
| | <ul style="list-style-type: none"> • <i>Indefinite as to Time, Liability, or Amount (Contingent)</i> | 483.02-01 |
| | 201451003 | |
| Section 501 | Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt) | 501.00-00 |
| | 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 | |
| | <ul style="list-style-type: none"> • Instrumentalities of U.S. | 501.01-00 |
| | 201749019 201503016 201503019 201509039 | |
| | <ul style="list-style-type: none"> • Title-Holding Company | 501.02-00 |
| | 201309014 201552033 201617011 | |

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

501.03-00

201202039 201202040 201203019 201203020 201203021 201203022 201203023
 201203030 201203031 201206018 201209009 201209010 201210041 201210044
 201215010 201215011 201217018 201217019 201217020 201217022 201217026
 201218016 201218017 201218019 201218022 201218023 201218041 201219025
 201219026 201219027 201219029 201221022 201221023 201224033 201224036
 201225014 201225015 201225016 201225017 201226029 201229001 201229010
 201231012 201231017 201232034 201232036 201235021 201235022 201239011
 201240028 201240029 201240036 201241009 201241011 201242014 201244021
 201245021 201245022 201245023 201245024 201245025 201245026 201245027
 201247016 201249016 201250027 201251018 201252020 201252021 201252022
 201252023 201252028 201304011 201309015 201309016 201309018 201313033
 201314049 201314058 201315027 201317020 201318009 201318012 201318017
 201318027 201321024 201321025 201322042 201322045 201323024 201323025
 201323030 201323034 201324020 201325015 201325017 201327011 201327012
 201327013 201327014 201327018 201327019 201328035 201329018 201329019
 201329020 201329021 201330037 201330040 201330042 201618013 201618013
 201634025 201634025 201634025 201646006 201731012 201731013 201731014
 201749012 201749013 201749014 201749015 201749017 201749018 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 201732030 201732031
 201732032 201732033 201732034 201737012 201738012 201738013 201742026
 201742027 201743019 201744020 201746026 201747008 201750016 201750017
 201751015 201751017 201751018 201751019 201751020 201751021 201752009
 201752009 201752010 201752010 201752011 201752011 201752012 201752012
 201752013 201752013 201752014 201752014 201803009 201804009 201804010
 201804011 201806008 201806009 201806010 201808018 201808019 201808024
 201809008 201809009 201809010 201809011 201810009 201810011 201813017

| | |
|--|-----------|
| 201814010 | |
| • <i>Employee Benefit Organization (See Also 0501.09-00)</i> | 501.03-01 |
| 201203032 201313033 201351025 201428019 201428024 | |
| • <i>Foundations</i> | 501.03-02 |
| 201335014 201335023 201411037 201436051 201513005 201514016 201541013 201603033 201606030 201609001 | |
| • <i>Trusts</i> | 501.03-03 |
| 201219029 201237019 201306023 201317011 201335014 201447049 201451032 201451035 201617011 201710031 | |
| • <i>Unincorporated Associations</i> | 501.03-04 |
| 201241010 201731016 | |
| • <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 201814010 | |
| • <i>Civil Rights Groups</i> | 501.03-07 |
| 201217021 201701023 201640019 | |
| • <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 | |
| • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> | 501.03-11 |
| 201210041 201317012 201328035 201445015 201451037 201702002 201703005 201744019 | |
| • <i>Libraries, Museums, etc.</i> | 501.03-13 |
| 201221024 201517011 | |
| • <i>Literary Organizations</i> | 501.03-14 |
| 201433020 | |
| • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> | 501.03-15 |
| 201215011 201322041 201335024 201438032 | |
| • <i>Political Action Organizations</i> | 501.03-17 |
| 201712015 | |
| • <i>Prevention of Cruelty Groups</i> | 501.03-18 |
| 201337017 | |
| • <i>Public Recreation Facilities and Athletic Organizations</i> | 501.03-19 |
| 201204020 201340021 201343028 201619010 | |
| • <i>Religious Organizations</i> | 501.03-20 |
| 201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022 | |
| • <i>Research Organizations</i> | 501.03-21 |
| 201701022 | |

| | |
|---|-----------|
| <ul style="list-style-type: none"> • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201634025 201634025 201634025 201415003 201423030 201432037 201652029 | 501.03-22 |
| <ul style="list-style-type: none"> • <i>Scientific Organizations</i> 201311030 201313032 201701022 201717048 | 501.03-24 |
| <ul style="list-style-type: none"> • <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201632022 201340021 201415007 201451036 201505042 201716048 | 501.03-25 |
| <ul style="list-style-type: none"> • <i>State Instrumentalities</i> 201411018 | 501.03-26 |
| <ul style="list-style-type: none"> • <i>Organizational and Operational Tests</i> 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 201802015 201802016 201810009 201814009 | 501.03-30 |
| <ul style="list-style-type: none"> • <i>Cooperative Hospital Service Organizations</i> 201218016 201433018 | 501.03-32 |
| <ul style="list-style-type: none"> • <i>Lessening the Burdens of Government</i> 201213029 201214034 201413012 201531022 | 501.03-33 |
| <ul style="list-style-type: none"> • <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 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 201731017 201749020 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 201736026 201750019 201801014 201802018 201803010 201810010 | 501.04-00 |
| <ul style="list-style-type: none"> • <i>Local Associations of Employees</i> 201321033 201321035 201321036 201321038 201323027 201323032 201443020 201736026 201810010 | 501.04-01 |
| <ul style="list-style-type: none"> • <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 201406019 201451033 | 501.04-02 |
| <ul style="list-style-type: none"> • <i>Political Activities Organizations</i> 201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403019 201403020 201424028 201449002 201552032 201615014 201615014 | 501.04-03 |
| <ul style="list-style-type: none"> • <i>Community</i> 201338053 | 501.04-06 |

| | |
|--|-----------|
| <ul style="list-style-type: none"> • <i>Homeowners Association</i> | 501.04-07 |
| 201204017 201224032 201224035 201234028 201325016 201548020 201604019 201604019 201623013 201636044 201736027 201803010 201805014 | |
| <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 201746027 | |
| <ul style="list-style-type: none"> • <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> | 501.06-00 |
| 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 201809007 201811016 201814011 | |
| <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 201731015 201749016 201347022 201411040 201424023 201425014 201432026 201529010 201529010 201540017 201605020 201622033 201633037 201639016 201649017 201715003 201726014 201733016 201736028 201746028 201750020 201751023 201810011 201811016 | |
| <ul style="list-style-type: none"> • <i>Conduct of Business for Profit</i> | 501.06-02 |
| 201327015 201810011 201814011 | |
| <ul style="list-style-type: none"> • <i>Professional Associations (See Also 0501.03-11)</i> | 501.06-03 |
| 201217022 201347022 201621017 201746028 | |
| <ul style="list-style-type: none"> • <i>Social Clubs</i> | 501.07-00 |
| 201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 201322044 201323033 201329025 201330041 201612014 201634026 201749011 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 201732035 201745013 201750021 201751022 201806012 | |
| <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 201806011 | |

| | |
|---|-----------|
| <ul style="list-style-type: none"> • <i>Payment of Benefits to Members</i> 201219032 201306027 201642036 | 501.07-06 |
| <ul style="list-style-type: none"> • <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i> 201425015 201717046 201720011 | 501.08-00 |
| <ul style="list-style-type: none"> • <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036 201532037 201605015 201625004 201625018 201703014 | 501.09-00 |
| <ul style="list-style-type: none"> • <i>Permissible Benefits</i> 201451040 201605015 201703014 | 501.09-01 |
| <ul style="list-style-type: none"> • <i>Geographic Locale</i> 201221030 201330039 201330039 201415008 | 501.09-02 |
| <ul style="list-style-type: none"> • <i>Inurement</i> 201321040 201634029 201634029 201634029 201351026 201605015 201625004 201625018 201734009 | 501.09-03 |
| <ul style="list-style-type: none"> • <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014 | 501.09-04 |
| <ul style="list-style-type: none"> • <i>Domestic Fraternal Societies, Orders, and Associations</i> 201240026 201340022 201620014 201620014 201721021 201805015 | 501.10-00 |
| <ul style="list-style-type: none"> • <i>Local Benevolent Life Insurance Associations, etc.</i> 201247019 201431031 201814012 | 501.12-00 |
| <ul style="list-style-type: none"> • <i>Mutual Ditch or Irrigation Companies</i> 201246038 | 501.12-01 |
| <ul style="list-style-type: none"> • <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031 | 501.12-02 |
| <ul style="list-style-type: none"> • <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028 | 501.12-03 |
| <ul style="list-style-type: none"> • <i>Cemetery Companies</i> 201409009 201428011 201428029 201605019 | 501.13-00 |
| <ul style="list-style-type: none"> • <i>Credit Unions</i> 201416009 201447039 | 501.14-00 |
| <ul style="list-style-type: none"> • <i>Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less</i> 201713012 201713013 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201525013 201525013 201525013 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016 | 501.15-00 |
| <ul style="list-style-type: none"> • <i>Organized to Finance Crop Operations</i> 201333014 | 501.16-00 |
| <ul style="list-style-type: none"> • <i>Supplemental Unemployment Benefit Trusts</i> 201406018 201411041 | 501.17-00 |
| <ul style="list-style-type: none"> • <i>Organization of Past or Present Armed Forces Members</i> 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015 201752015 | 501.19-00 |
| <ul style="list-style-type: none"> • <i>Religious and Apostolic Organizations</i> 201310047 | 501.26-00 |
| <ul style="list-style-type: none"> • <i>Cooperative Hospital Service Organizations</i> 201218016 | 501.27-00 |

| | |
|--|-----------|
| • Dedication of Assets to an Exempt Organization 201706019 | 501.29-00 |
| • Control of Corporation 201224031 201224034 201247017 201428029 201433017 | 501.30-00 |
| • <i>Closely Controlled Organizations</i> 201306026 | 501.30-01 |
| • <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047 | 501.30-02 |
| • Proof of Exemption 201235023 201701020 201649016 201710035 201710036 201710036 | 501.31-00 |
| • <i>Domestic Fraternal Societies</i> 201404012 | 501.31-01 |
| • Income Inures v. does Not Inure to Private Individual 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 201808019 | 501.32-00 |
| • <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 201803009 | |
| <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 201808020 | |
| <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 201734009 201747009 201801014 201808020 | |
| <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 201803009 201814010 | |
| <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 | |

| | | |
|--------------------|---|------------------|
| | • Legislative and Political Propaganda Activities 201415007 201505042 | 501.38-00 |
| | • "Action" Organizations 201415007 201430014 201505042 | 501.38-01 |
| | • Electing Expenditure Test 201239012 201415007 201804005 | 501.38-02 |
| Section 502 | Feeder Organizations (Exempt v. Not Exempt) 201317011 201444043 | 502.00-00 |
| Section 503 | Requirements for Exemption (Exempt v. Not Exempt) 201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008 | 503.00-00 |
| | • Future Status of Organizations Denied Exemption 201209007 201209008 201520013 201520013 | 503.03-00 |
| 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 |
| | • Denial of Exemption 201205011 201205013 201217019 201446028 201510059 | 504.50-00 |
| Section 507 | Termination of Private Foundation Status 201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003 | 507.00-00 |
| | • 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 |
| Section 508 | Special Rules With Respect to Section 501 (c)(3) Organizations | 508.00-00 |
| | • New Organizations 201446025 | 508.01-00 |
| Section 509 | Private Foundation Defined | 509.00-00 |
| | • Definitions 201418067 | 509.01-00 |
| | • Private Foundation 201306023 201802017 | 509.01-01 |
| | • Support 201239011 201240036 201342011 201711014 | 509.01-02 |

| | | |
|--------------------|--|------------------|
| | • Exceptions to Private Foundation Status 201335018 201417018 | 509.02-00 |
| | • <i>Publicly Supported Organizations</i> 201445015 201507024 201620016 201620016 201729025 201733019 | 509.02-01 |
| | • <i>Supporting Organizations</i> 201314044 | 509.02-02 |
| | • <i>Churches</i> 201310045 | 509.02-04 |
| | • Continuation of Private Foundation Status 201424025 | 509.03-00 |
| Section 511 | Tax on Unrelated Business Income of Charitable, etc., Organizations (Taxable v. Not Taxable) 201206018 201219024 201251019 201701002 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 201626004 | 511.00-00 |
| | • Organizations Subject to Tax 201406019 | 511.01-00 |
| | • Section 501(c)(2) Corporations 201241018 | 511.02-00 |
| Section 512 | Unrelated Business Taxable Income (Taxable v. Not Taxable) 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 | 512.00-00 |
| | • Exception, Additions, and Limitations on Unrelated Income 201206018 201425016 201430017 201503018 201644019 | 512.01-00 |
| | • <i>Rents and Royalties</i> 201444043 201644019 201740002 | 512.01-01 |
| | • <i>Rent v. Ordinary Business Profits</i> 201422027 | 512.01-02 |
| | • Investments and Other Speculative Activities--Foundation (See Also 0501.26-06) 201329028 201333020 201413012 201613014 201613015 201636042 201636043 201729013 201729014 201730022 | 512.04-00 |
| | • Advertising (See Also 0501.26-02) 201405029 | 512.05-00 |
| | • Fund-Raising Activities (See Also 0501.26-06) 201330043 201330043 | 512.06-00 |
| | • Definitions | 512.09-00 |
| | • <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027 | 512.09-03 |
| | • Modifications 201409009 201435017 201441018 201503018 201603032 | 512.10-00 |

| | | |
|--------------------|--|------------------|
| Section 513 | Unrelated v. Not Unrelated Trade or Business 201219024 201219031 201250025 201251019 201320023 201322054 201701002 201406020 201413012 201417018 201422027 201423027 201423030 201430018 201440023 201445015 201543017 201603032 201613014 201613015 201633032 201636042 201636043 201644019 201710005 201710005 201710005 201729013 201729014 201730022 | 513.00-00 |
| | • Trusts 201613014 201613015 201613015 201636042 201636043 201729013 201729014 201730022 | 513.01-00 |
| | • Advertising, etc., Activities 201811016 | 513.02-00 |
| | • Sales and Service to Public 201205013 201221024 201428030 | 513.04-00 |
| Section 514 | Unrelated Debt-Financed Income 201418061 201422027 201430017 201434024 201434026 | 514.00-00 |
| | • Rent and Deductions 201740002 | 514.01-00 |
| | • Definitions--Debt-Financed Property 201221024 201418061 201434024 201434026 201603032 201702002 201703005 201740002 | 514.06-00 |
| | • Acquisition Indebtedness 201206018 201246040 201740002 | 514.07-00 |
| Section 521 | Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt) 201333014 201511020 201511020 | 521.00-00 |
| Section 528 | Certain Homeowners Associations 201210007 201214016 201223011 | 528.00-00 |
| | • Revocation of Election 201244005 201327008 | 528.04-00 |
| | • Definition of Homeowners Association 201204017 | 528.05-00 |
| Section 529 | Qualified State Tuition Programs 201310043 201317017 | 529.00-00 |
| Section 531 | Imposition of Accumulated Earnings Tax (Imposed v. Not Imposed) 201653017 | 531.00-00 |
| Section 533 | Evidence of Purpose to Avoid Income Tax (Proscribed Purpose v. Not Proscribed Purpose) | 533.00-00 |
| | • Holding and Investment Companies 201653017 | 533.02-00 |
| Section 534 | Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer) 201428023 | 534.00-00 |
| Section 542 | Definition of Personal Holding Company | 542.00-00 |
| | • Stock Ownership Requirements 201208025 | 542.02-00 |
| Section 544 | Rules for Determining Stock Ownership 201208025 | 544.00-00 |
| Section 562 | Dividends Eligible v. Not Eligible for Dividends-Paid Deduction 201205004 201244012 201304004 201516047 | 562.00-00 |

| | | |
|---------------------|--|-------------------|
| | • Preferential Dividends 201216031 201304002 201316013 201327006 201444022 201516047 | 562.03-00 |
| Section 565 | Consent Dividends 201202014 201336017 201628015 | 565.00-00 |
| | • General Rule 201316014 | 565.01-00 |
| | • <i>Making and Filing Consents</i> 201201011 | 565.01-02 |
| Section 581 | Bank v. Not a Bank 201341017 | 581.00-00 |
| Section 597 | Federal Financial Assistance Provided 201201010 | 597.00-00 |
| | • Federal Financial Assistance Tax | 597.05-00 |
| | • <i>Basis</i> 201733014 | 597.05-01 |
| | • Taxable Transfers 201441014 201733014 | 597.06-00 |
| | • Limitation on Collection 201614035 | 597.07-00 |
| | • Anti-Abuse 201733014 | 597.12-00 |
| Section 611 | Allowance of Deduction for Depletion (Deductible v. Not Deductible) 201448020 | 611.00-00 |
| | • By Whom Deductible | 611.02-00 |
| | • <i>Economic Interest in Mineral in Place</i> 201520004 201520004 201448020 201520004 | 611.02-04 |
| Section 613 | Percentage Depletion | 613.00-00 |
| | • Gross Income From Property 201710023 201722028 | 613.02-00 |
| Section 613A | Limitations on Percentage Depletion in the Case of Oil and Gas Wells | 613A.00-00 |
| | • Exemption for Independent Producers and Royalty Owners | 613A.03-00 |
| | • <i>General Rule</i> 201210003 | 613A.03-01 |
| | • Limitations on Subsection (c) | 613A.04-00 |
| | • <i>Retailers Excluded</i> 201210003 | 613A.04-02 |
| Section 614 | Definition of Property | 614.00-00 |
| | • Election to Aggregate Separate Operating Mineral Interests in Case of Mines 201343005 | 614.02-00 |
| | • Aggregating Non-Operating Mineral Interests 201405002 201746019 | 614.04-00 |
| Section 617 | Deduction and Recapture of Certain Mining Exploration Expenditures 201718011 | 617.00-00 |
| | • Recapture on Reaching Producing Stage 201350033 | 617.03-00 |

| | | |
|--------------------|--|--|
| Section 638 | Continental Shelf Areas 201311024 | 638.00-00 |
| Section 641 | Imposition of Tax 201727008 | 641.00-00 |
| Section 642 | Special Rules for Credits and Deductions 201216045 201343002 201345033 201345034 201803004 • Charitable Deduction 201202019 201225004 201343002 201611002 201714002 201714003 201721003 201803004 • <i>Pursuant to Governing Instrument</i> 201438014 201747005 • <i>Pooled Income Funds</i> 201450016 | 642.00-00 642.03-00 642.03-02 642.03-06 |
| Section 643 | Definitions Applicable to Subparts A, B, C, and D 201238004 201245007 201436043 201516008 201516020 201516028 201519012 201527032 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201702005 201702006 201722007 • Income Defined 201320009 | 643.00-00 643.02-00 |
| Section 661 | Deduction for Estates and Trusts Accumulating Income or Distributing Corpus 201223012 201238004 201436043 • Amounts Paid, Credited, or Required to Be Distributed 201651013 201747005 | 661.00-00 661.01-00 |
| Section 662 | Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus 201223012 201436043 201519012 | 662.00-00 |
| Section 663 | Special Rules Applicable to Sections 661 and 662 201710003 201710003 201710003 • 65-Day Rule 201245008 201709010 201801011 | 663.00-00 663.04-00 |
| Section 664 | Charitable Remainder Trusts 201249002 201332011 201332012 201340012 201420010 201426006 201442067 201648007 201648008 201648009 • Definitions 201340012 201648007 201648008 201648009 • <i>Charitable Remainder Annuity Trust</i> 201333006 • <i>Charitable Remainder Unitrust</i> 201340012 201613014 201613015 201636042 201636043 201648007 201648008 201648009 201729014 201730022 • Valuation 201325018 201325019 201325020 201325021 | 664.00-00 664.03-00 664.03-01 664.03-02 664.04-00 |

| | | |
|--------------------|---|------------------|
| Section 671 | Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners | 671.00-00 |
| | 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 | |
| | • Allocation of Income and Deductions | 671.03-00 |
| | 201729009 | |
| Section 672 | Definitions and Rules | 672.00-00 |
| | • Subpart E not to Result in Foreign Ownership | 672.05-00 |
| | 201532023 201807001 | |
| | • <i>Exceptions to General Rule</i> | 672.05-01 |
| | 201532023 201544002 201807001 | |
| Section 673 | Reversionary Interests | 673.00-00 |
| | 201642019 | |
| Section 674 | Power to Control Beneficial Enjoyment | 674.00-00 |
| | 201507008 | |
| | • Power Exercisable Only by Will | 674.01-00 |
| | 201326011 | |
| Section 675 | Administrative Powers | 675.00-00 |
| | 201235006 201507008 | |
| | • General Powers of Administration | 675.04-00 |
| | 201216034 | |
| Section 677 | Income for Benefit of Grantor | 677.00-00 |
| | 201326011 201507008 | |
| Section 678 | Person Other Than Grantor Treated as Substantial Owner | 678.00-00 |
| | • Power to Vest Corpus or Income in Self | 678.01-00 |
| | 201633021 | |
| Section 691 | Recipients of Income in Respect of Decedents | 691.00-00 |
| | 201330011 201330011 201338028 201430022 201444024 | |
| | • Includibility of Item as Income in Respect of Decedent Generally | 691.01-00 |
| | 201438014 201611002 | |
| Section 701 | Partners, Not Partnerships, Subject to Tax | 701.00-00 |
| | 201507018 | |
| Section 702 | Income and Credits of Partner | 702.00-00 |

| | | |
|--------------------|---|------------------|
| | • Partner's Income v. Partnership Income 201421016 | 702.05-00 |
| Section 704 | Partner's Distributive Share 201241005 201721013 201729020 | 704.00-00 |
| | • Partnership Agreement 201517006 201537002 201537003 | 704.01-00 |
| | • <i>Section 704(c) Considerations</i> 201216019 201421001 201505001 201537002 201537003 201710007 201710007 201710007 201710008 201710008 201710008 201747001 | 704.01-04 |
| | • Limitation on Allowance of Losses 201606027 | 704.06-00 |
| Section 705 | Determination of Basis of Partner's Interest 201421016 | 705.00-00 |
| Section 706 | Taxable Years of Partner and Partnership 201319021 | 706.00-00 |
| | • Closing of Partnership Taxable Year 201806005 | 706.05-00 |
| Section 707 | Transactions Between Partner and Partnership 201613001 201613002 201613003 201714028 | 707.00-00 |
| | • Not in Capacity as Partner 201324013 | 707.01-00 |
| | • Sales or Exchanges With Respect to Controlled Partnership 201737011 | 707.02-00 |
| | • <i>Losses Disallowed</i> 201343021 | 707.02-01 |
| Section 708 | Continuation of Partnership 201315026 201605004 201619001 201643016 201643017 201643018 201643019 201745005 | 708.00-00 |
| | • Termination 201244004 201326007 201528007 201619001 201643016 201643017 201643018 201643019 201723008 201723009 | 708.01-00 |
| | • Merger, Conversion or Consolidation 201619001 201643016 201643017 201643018 201643019 | 708.02-00 |
| | • Division 201619001 201643016 201643017 201643018 201643019 | 708.03-00 |
| Section 721 | Nonrecognition of Gain or Loss on Contributions 201308019 201326014 201308019 201422004 201511020 201511020 201547003 201633028 201710007 201710007 201710007 201710008 201710008 201710008 201810005 | 721.00-00 |
| Section 731 | Extent of Recognition of Gain or Loss on Distribution 201314004 201421001 201421016 201511020 201511020 201537002 201537003 | 731.00-00 |
| Section 732 | Basis of Distributed Property Other Than Money 201505001 | 732.00-00 |
| Section 734 | Optional Adjustment to Basis of Undistributed Partnership Property 201521012 201521012 201521012 201521012 201521012 | 734.00-00 |
| Section 737 | Recognition of Precontribution Gain in Case of Certain Distributions to Contributing Partner 201537002 201537003 | 737.00-00 |

| | | |
|--------------------|---|------------------|
| Section 743 | Optional Adjustments to Basis of Partnership Property 201726012 | 743.00-00 |
| Section 752 | Treatment of Certain Liabilities 201511020 201511020 201608005 | 752.00-00 |
| | • Liability to Which Property is Subject 201525010 201525010 201525010 | 752.03-00 |
| | • Sharing Recourse Liabilities 201525010 201525010 201525010 201525010 | 752.06-00 |
| | • <i>Economic Risk of Loss</i> 201606027 | 752.06-01 |
| | • Sharing Non-recourse Liabilities 201525010 201525010 201525010 201525010 | 752.07-00 |
| | • Partnership Liability Versus Partner Liability 201525010 201525010 201525010 201525010 | 752.08-00 |
| Section 754 | Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201314013 201632006 201632007 201632008 201632009 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201443011 201506001 201506002 201521012 201521012 201521012 201521012 201521012 201528027 201530004 201548012 201603018 201610002 201611008 201620002 201620002 201620003 201620003 201624016 201624020 201629002 201709005 201709006 201709009 201717014 201717038 201726002 201726010 201728015 201736007 201738007 201811011 201811012 201812008 201814008 201815002 | 754.00-00 |
| | • Timeliness of Election 201201007 201201014 201251004 201314013 201632006 201632007 201632008 201632009 201341002 201410014 201410019 201410020 201410021 201410022 201410023 201410025 201410026 201426012 201440003 201442003 201443011 201444016 201444017 201448002 201505017 201505018 201505019 201505020 201505021 201505022 201505023 201505024 201505025 201505026 201505027 201508003 201510024 201514002 201519023 201525008 201525008 201525008 201525008 201532014 201543002 201605007 201611008 201624005 201629002 201640011 201645001 201645008 201648005 201649003 201649005 201705008 201707011 201709005 201709006 201709009 201718013 201719006 201719007 201722013 201726002 201726010 201729015 201736004 201738007 201742001 201804006 | 754.02-00 |
| Section 761 | Terms Defined 201747001 | 761.00-00 |
| | • Partnership 201235015 201323015 201329003 | 761.01-00 |
| | • <i>Organizations Treated as a Partnership</i> 201329003 | 761.01-01 |
| | • Partner 201411035 | 761.02-00 |
| | • Partnership Agreement 201517006 | 761.03-00 |
| Section 806 | Small Life Insurance Company Deduction 201412001 | 806.00-00 |
| Section 807 | Rules for Certain Reserves 201312031 201746022 | 807.00-00 |

| | | |
|--------------------|--|------------------|
| | • Method of Computing Reserves for Purposes of Computing Income 201312031 | 807.03-00 |
| | • <i>Applicable Federal Interest Rate/Prevailing State Assumed Interest Rate</i> 201640008 201645010 | 807.03-03 |
| | • <i>Prevailing Commissioners' Standard Tables</i> 201230009 | 807.03-04 |
| | • Special Rules for Computing Reserve | 807.04-00 |
| | • <i>Contracts Issued by Foreign Branches of Domestic Life Insurance Companies</i> 201746022 | 807.04-03 |
| | • Adjustments for Change in Computing Reserves 201511013 201511013 | 807.05-00 |
| Section 812 | Definitions of Company's Share and Policyholder's Share 201603023 | 812.00-00 |
| Section 816 | Life Insurance Company Defined 201733012 | 816.00-00 |
| | • Life Insurance Reserves 201733012 | 816.02-00 |
| | • Total Reserves Defined 201733012 | 816.03-00 |
| Section 817 | Treatment of Variable Contracts 201235001 201240018 201309011 201323001 201323002 201323003 201323004 201338004 201338005 201341033 201410012 201417007 201436005 201502003 201504005 201540004 201651002 201651012 201705003 | 817.00-00 |
| | • Treatment Nondiversified Contracts | 817.08-00 |
| | • <i>Look-Through Diversification</i> 201540004 | 817.08-04 |
| Section 831 | Tax On Insurance Companies Other Than Life Insurance Companies 201225013 201229008 201314020 201317002 201323009 201428006 201438022 201440015 201451012 201511021 201511021 201517018 201527014 201527015 201532028 201535009 201540008 201611001 201633027 201645004 201702037 201714021 201716014 201728017 201728018 201732021 201744009 201802004 201802014 | 831.00-00 |
| | • Alternative Tax Small Companies 201433012 201744009 | 831.02-00 |
| | • Whether Company Qualifies as Insurance Company 201219009 201219010 201219011 201224018 201351006 201419007 | 831.03-00 |
| Section 832 | Insurance Company Taxable Income 201232030 201235011 201250022 201328027 201428006 201429007 201438022 201503011 201515017 201533011 | 832.00-00 |
| | • Premiums Earned 201235011 201536024 | 832.05-00 |
| | • Losses Incurred 201429007 201642034 | 832.06-00 |
| | • <i>Salvage and Reinsurance Recoverable</i> 201515017 | 832.06-01 |
| | • <i>Unpaid Losses</i> 201435011 201437011 | 832.06-02 |

| | | |
|--------------------|---|------------------|
| | • Interinsurers or Reciprocal Underwriters 201322008 | 832.15-00 |
| Section 833 | Treatment of Blue Cross Blue Shield Organizations 201416002 201642026 | 833.00-00 |
| | • Organizations Subject to Sec. 833 201642026 | 833.03-00 |
| | • <i>Existing Blue Cross or Blue Shield Organizations</i> 201642026 | 833.03-01 |
| | • <i>Material Change in Operations Existing Blue Cross or Blue Shield Organizations</i> 201432013 201642026 | 833.03-03 |
| Section 846 | Discounted Unpaid Losses Defined | 846.00-00 |
| | • Determination of Undiscounted Unpaid Losses 201435011 | 846.01-00 |
| Section 847 | Special Estimated Tax Payments 201640017 | 847.00-00 |
| Section 848 | Capitalization of Policy Acquisition Expenses 201746022 | 848.00-00 |
| | • Net Premiums | 848.05-00 |
| | • <i>Special Rules for Reinsurance</i> 201501011 201642032 | 848.05-03 |
| | • Classification of Contracts | 848.06-00 |
| | • <i>Exceptions</i> 201746022 | 848.06-02 |
| | • <i>Treatment of Reinsurance Contract</i> 201501011 201642032 | 848.06-06 |
| Section 851 | Definition of Regulated Investment Company 201325002 | 851.00-00 |
| | • Election to be Regulated Investment Company 201521014 201521014 201521014 201521014 201521014 | 851.01-00 |
| | • Gross Income Requirement 201206015 201319003 201406007 201425009 201524020 201716001 201716024 201716025 201716026 201716027 201716028 201716029 201716030 201716031 201716032 201716033 201716034 201716035 201716036 201716037 201716038 201716039 201716040 201716041 201716042 201716046 201717020 201717021 201717022 201717024 201717025 201717026 201717027 201717028 201717029 201717031 201717032 201717033 201717034 201717035 201718030 201718032 201719021 | 851.02-00 |
| Section 852 | Taxation of Regulated Investment Companies and Their Shareholders 201340016 201619004 | 852.00-00 |
| Section 853 | Foreign Tax Credit Allowed Shareholders | 853.00-00 |
| | • Election 201629004 201705005 201707009 201734001 | 853.01-00 |
| Section 854 | Limitations Applicable to Dividends Received From Regulated Investment Company 201640018 | 854.00-00 |

| | | |
|--------------------|---|------------------|
| Section 855 | Dividends Paid by Regulated Investment Company After Close of Taxable Year | 855.00-00 |
| | 201530006 201619004 201740017 | |
| | • General Rule | 855.01-00 |
| | 201244003 | |
| Section 856 | Definition of Real Estate Investment Trust | 856.00-00 |
| | 201204006 201205004 201208007 201208012 201208014 201214009 201216031 201218007 201226004 201232032 201234006 201238009 201244012 201250019 201251005 201252009 201304004 201310020 201311009 201313017 201314002 201315007 201316013 201317001 201320007 201323016 201327006 201328018 201341032 201407011 201418037 201423011 201424020 201427001 201428004 201428005 201429017 201429024 201431018 201431020 201432014 201433011 201441014 201443017 201444022 201450005 201450017 201509019 201516018 201516049 201521006 201521006 201523015 201528006 201537020 201546006 201549013 201549023 201551007 201620001 201620001 201647005 201647005 201705007 201716002 201716043 201720008 201725002 201732012 | |
| | • Income Requirements | 856.01-00 |
| | 201225008 201225009 201246013 201407011 201418022 201428002 201433005 201518010 201522002 201524017 201527012 201527013 201546006 201602003 201605005 201620001 201620001 201649013 201652012 201722016 201732012 201742008 201742009 201742010 201742011 201742012 201742013 201751011 | |
| | • Investment Requirements | 856.02-00 |
| | 201236006 201315007 201406009 201428002 201450017 201503010 201515009 201518010 201521006 201521006 201521006 201521006 201521006 201524017 201551007 201602003 201628009 201740017 | |
| | • Other Requirements | 856.03-00 |
| | 201225008 201225009 201530014 | |
| | • Rents From Real Property | 856.04-00 |
| | 201206001 201225008 201225009 201250003 201250008 201301007 201320001 201320002 201334033 201341015 201450017 201549013 201716044 201740017 201751011 201812009 | |
| | • Treatment of Wholly Owned Subsidiaries | 856.07-00 |
| | 201210021 201214002 201232011 201311009 201345021 201424016 201426017 201432011 201433001 201452013 201511019 201511019 201516018 201521015 201521015 201521015 201521015 201527016 201530005 201532006 201533005 201533006 201539007 201539008 201550025 201552009 201614022 201615007 201628020 201628021 201638010 201638021 201640002 201652005 201653016 201710012 201710012 201710012 201722017 201723012 201726011 201736008 201738004 201748006 201751013 201802006 201811010 201815014 | |
| Section 857 | Taxation of Real Estate Investment Trusts and Their Beneficiaries | 857.00-00 |
| | 201315004 201340004 201346005 201609004 | |
| | • Requirements to be Taxed as a REIT | 857.01-00 |
| | 201717005 | |
| | • Taxation of Trusts | 857.02-00 |
| | • <i>Income from Foreclosure Property</i> | 857.02-02 |
| | 201623007 | |
| | • <i>Income from Prohibited Transactions</i> | 857.02-03 |
| | 201614009 201640007 201707010 | |
| | • Earnings and Profits | 857.05-00 |
| | 201652012 | |

| | | |
|---------------------|---|--|
| Section 858 | Dividends Paid by Real Estate Investment Trust After Close of Taxable Year 201244009 | 858.00-00 |
| Section 860 | Deduction for Deficiency Dividends 201727004 | 860.00-00 |
| | • Interest and Addition to Tax 201727004 | 860.02-00 |
| | • Adjustments 201239006 | 860.03-00 |
| | • Determination 201727004 | 860.04-00 |
| | • Claim Required for Dividend Deduction 201727004 | 860.06-00 |
| | • Suspension of Statute of Limitations 201727004 | 860.07-00 |
| Section 860C | Taxation of Residual Interest • Taxable Income or Net Loss 201306021 | 860C.00-00 860C.02-00 |
| Section 860D | REMIC Defined 201713007 201731001 201731002 201749005 201749008 201601005 201649006 201649009 201649010 201650011 201714017 201730006 201738001 201738003 201742007 | 860D.00-00 |
| Section 860F | Other Rules • Treatment of Transfers to the REMIC 201517007 | 860F.00-00 860F.04-00 |
| Section 860G | Other Definitions and Special Rules 201623007 | 860G.00-00 |
| Section 861 | Income From Sources Within the U.S. • Interest 201205007 201447030 • Compensation for Labor or Services 201438027 • Allocation and Apportionment of Deductions (In General) 201446018 • <i>Apportionment</i> 201614031 • <i>Net Operating Losses</i> 201228013 • Allocation and Apportionment of Interest Expense (In General) 201320017 201701018 201335008 201423001 201505036 201638012 201702036 201718034 201718035 201718035 201744014 201744015 201744016 • <i>Apportionment Rules -- Corporations</i> 201423001 201718034 • <i>Asset Method of Apportionment</i> 201210019 201210020 201223001 201320017 201701018 201335008 201505036 201638012 201702036 201744014 | 861.00-00 861.02-00 861.04-00 861.08-00 861.08-02 861.08-12 861.09-00 861.09-05 861.09-06 |

| | | |
|--------------------|---|------------------|
| | • <i>Fair Market Value Method</i> 201320017 201701018 201335008 201423001 201505036 201638012 201702036 201718034 201718035 201744014 201744015 201744016 | 861.09-07 |
| | • <i>Modified Gross Income Method of Apportionment</i> 201744015 201744016 | 861.09-08 |
| | • Characterization Rules and Adjustments for Certain Assets (In General) 201336018 | 861.12-00 |
| | • <i>Miscellaneous</i> 201336018 | 861.12-04 |
| Section 863 | Items Not Specified in Sections 861 or 862 | 863.00-00 |
| | • Partly From Sources Within and Partly From Sources Without U.S. | 863.02-00 |
| | • <i>Transportation</i> 201311024 | 863.02-04 |
| Section 864 | Definitions | 864.00-00 |
| | • U.S. Trade or Business 201501013 | 864.01-00 |
| | • <i>Trade or Business Conducted Through Partnership</i> 201501013 | 864.01-02 |
| | • <i>Trading in Securities</i> 201501013 | 864.01-04 |
| | • Effectively Connected Income 201325012 | 864.02-00 |
| | • <i>U.S. Source Interest, Dividends, etc.</i> 201325012 | 864.02-01 |
| | • Rules for Allocating Interest, etc. (See Also 861.08 through 861.14) 201210019 201210020 201341017 | 864.04-00 |
| Section 871 | Tax on Nonresident Alien Individuals 201539028 201727005 201727006 | 871.00-00 |
| | • Tax on Nonresident Aliens | 871.02-00 |
| | • <i>Exemption from Tax on Certain Interest and Dividends</i> 201223006 | 871.02-13 |
| | • Repeal of Tax on Interest of Non-resident Alien Individuals Received From Certain Portfolio Debt Investments | 871.04-00 |
| | • <i>Statement That Beneficial Owner Is Not a U.S. Person</i> 201434021 | 871.04-04 |
| Section 882 | Tax on Income of Foreign Corporations Connected with United States Business | 882.00-00 |
| | • Return Required 201515029 | 882.03-00 |
| Section 884 | Branch Tax 201752001 201752001 | 884.00-00 |
| | • Branch Profits Tax 201628016 | 884.01-00 |
| | • Rules for Termination, Liquidation, Reorganization or Incorporation 201443003 201443003 201543007 | 884.08-00 |
| | • <i>Complete Termination of a U. S. Business</i> 201405012 201543007 201714010 201750008 201813004 | 884.08-10 |

| | | |
|--------------------|---|------------------|
| | <ul style="list-style-type: none"> • <i>Reorganization of a Foreign Corporation</i> 201443003 201443003 | 884.08-30 |
| Section 887 | Imposition of Tax On Gross Transportation Income Of Nonresident Aliens and Foreign Corporations 201212012 | 887.00-00 |
| Section 894 | Income Affected by Treaty | 894.00-00 |
| | <ul style="list-style-type: none"> • Teachers, Students, and Trainees 201251015 | 894.10-00 |
| | <ul style="list-style-type: none"> • Pensions 201412016 | 894.11-00 |
| Section 897 | Disposition of Investment in United States Real Property 201321007 | 897.00-00 |
| | <ul style="list-style-type: none"> • Distributions of U.S. Real Property Interest By Foreign Corporation 201321007 | 897.05-00 |
| Section 901 | Taxes of Foreign Countries and of Possessions of U.S. 201423022 | 901.00-00 |
| | <ul style="list-style-type: none"> • Allowance of Credit 201617009 | 901.01-00 |
| | <ul style="list-style-type: none"> • Amount Allowed 201349015 | 901.02-00 |
| | <ul style="list-style-type: none"> • Denial of Credit with Respect to Certain Abusive Transactions 201312045 | 901.11-00 |
| Section 902 | Deemed Paid Credit Where Domestic Corporation Owns 10 Percent or More of Voting Stock of Foreign Corporation (See Also 960.00-00 et. seq.) | 902.00-00 |
| | <ul style="list-style-type: none"> • Computation of Credit | 902.01-00 |
| | <ul style="list-style-type: none"> • <i>Post-1986 Undistributed Earnings</i> 201441015 201444039 | 902.01-01 |
| | <ul style="list-style-type: none"> • <i>Post-1986 Foreign Income Taxes</i> 201441015 201444039 | 902.01-02 |
| Section 904 | Limitation on Credit | 904.00-00 |
| | <ul style="list-style-type: none"> • Carryback and Carryover 201438027 | 904.02-00 |
| | <ul style="list-style-type: none"> • Recapture of Overall Foreign Loss 201240017 201249012 | 904.05-00 |
| | <ul style="list-style-type: none"> • <i>Overall Foreign Loss Accounts</i> 201452002 | 904.05-04 |
| Section 905 | Applicable Rules 201429026 | 905.00-00 |
| | <ul style="list-style-type: none"> • Adjustments on Payment of Accrued Taxes | 905.03-00 |
| | <ul style="list-style-type: none"> • <i>Pooling Adjustments</i> 201441015 201444039 | 905.03-02 |
| | <ul style="list-style-type: none"> • <i>Redetermination of U.S. Liability</i> 201444039 | 905.03-03 |
| Section 911 | Citizens or Residents of the United States Living Abroad 201313023 201538016 201620006 201620006 201729001 | 911.00-00 |
| | <ul style="list-style-type: none"> • Election 201507013 201507016 201539018 201620006 201620006 201650006 | 911.11-00 |

| | | |
|--------------------|---|------------------|
| | <ul style="list-style-type: none"> • <i>Timely filed returns</i> | 911.11-01 |
| | 201507013 201507016 201539018 201650006 | |
| | <ul style="list-style-type: none"> • <i>Reelection</i> | 911.11-03 |
| | 201231006 201308023 201308023 201344007 201347016 201429015 201433002 201444023 201504002 201509027 201511017 201511017 201517004 201538016 201620006 201620006 201743014 | |
| Section 932 | Coordination of United States and Virgin Islands Income Taxes | 932.00-00 |
| | <ul style="list-style-type: none"> • Bona Fide Residents of the Virgin Islands | 932.02-00 |
| | 201503012 | |
| Section 951 | Amounts Included in Gross Income of U.S. Shareholders (Included v. Not Included) | 951.00-00 |
| | 201436047 | |
| Section 952 | Subpart F Income Defined | 952.00-00 |
| | 201240019 | |
| Section 953 | Insurance Income | 953.00-00 |
| | 201407010 201503009 201504006 201504008 201637005 | |
| | <ul style="list-style-type: none"> • Election by Foreign Insurance Company to be Treated as Domestic Corporation | 953.06-00 |
| | 201303005 201612007 201351010 201451012 201537009 201539006 201611001 201722003 201730007 201744009 201807007 | |
| Section 954 | Foreign Base Company Income | 954.00-00 |
| | 201235007 | |
| | <ul style="list-style-type: none"> • Foreign Personal Holding Company Income | 954.02-00 |
| | 201201016 201228020 201407010 201503009 201504006 201504008 201637005 201644008 201644009 201644010 201648015 201648016 201718020 201739009 | |
| | <ul style="list-style-type: none"> • <i>Sale or Exchange of Property</i> | 954.02-05 |
| | 201201016 | |
| | <ul style="list-style-type: none"> • <i>Commodities Transactions</i> | 954.02-06 |
| | 201330006 201330006 | |
| | <ul style="list-style-type: none"> • <i>Nonfunctional Currency Transactions</i> | 954.02-07 |
| | 201226011 201241002 | |
| | <ul style="list-style-type: none"> • Foreign Base Company Sales Income | 954.03-00 |
| | 201206003 201325005 201332007 201340010 201532033 | |
| Section 956 | Investment of Earnings in U.S. Property | 956.00-00 |
| | 201420017 201436047 201446020 201521006 201521006 201521006 201811014 | |
| | <ul style="list-style-type: none"> • U.S. Property Defined | 956.03-00 |
| | 201516064 | |
| | <ul style="list-style-type: none"> • Pledges and Guarantees | 956.05-00 |
| | 201203010 201436047 | |
| Section 982 | Admissibility of Documentation Maintained in Foreign Countries | 982.00-00 |
| | 201333013 | |
| Section 987 | Branch Transactions | 987.00-00 |
| | <ul style="list-style-type: none"> • Remittances (Definition) | 987.03-00 |
| | 201321007 | |
| Section 988 | Treatment of Certain Foreign Currency Transactions | 988.00-00 |
| | 201619004 | |
| | <ul style="list-style-type: none"> • Hedging Transactions | 988.05-00 |
| | 201728003 | |

| | | |
|---------------------|---|-------------------|
| Section 992 | Requirements of a Domestic International Sales Corporation | 992.00-00 |
| | 201433003 | |
| | • Definition of DISC | 992.01-00 |
| | • <i>Qualified Export Assets</i> | 992.01-02 |
| | 201735003 | |
| | • <i>Capitalization</i> | 992.01-03 |
| | 201444018 | |
| | • Election | 992.02-00 |
| | 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 201736005 201744010 | |
| | 201745003 201746018 201746021 201748005 201750005 201751010 201807005 | |
| | 201809001 201809002 | |
| 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 | |
| | 201737011 201812001 201812002 201812005 201814001 201814002 201814005 | |
| | • Amount Realized | 1001.02-00 |
| | 201221004 201525010 201525010 201525010 201525010 201730012 201730017 | |
| | 201730018 201730019 | |
| | • <i>Property Differing Materially</i> | 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 201744006 201744007 201744008 | |
| | 201751001 201751002 201751003 | |

| | | |
|----------------------|--|--------------------|
| 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 • Definitions • <i>Qualified Board or Exchange</i> 201322033 | 1256.00-00 1256.07-00 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 • OID Election 201435004 201720004 | 1272.00-00 1272.05-00 |
| Section 1275 | Other Definitions & Special Rules • Integration 201614010 | 1275.00-00 1275.08-00 |
| Section 1276 | Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income • Accrued Market Discount • <i>Constant Interest Rate Election</i> 201619004 | 1276.00-00 1276.02-00 1276.02-02 |
| Section 1286 | Tax Treatment of Stripped Bonds 201229003 201701017 201502006 201502007 | 1286.00-00 |
| Section 1295 | Qualified Electing Fund • Time For Making Election 201228021 201249014 • <i>Retroactive Elections</i> 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 201739006 201744004 201808012 201809006 201812006 201814006 | 1295.00-00 1295.02-00 1295.02-02 |
| Section 1296 | Passive Foreign Investment Company 201244003 201311014 201447003 201806001 201806002 201806003 201806004 • Characterization of Income • <i>Application of Income Look-Through Rules</i> 201445005 | 1296.00-00 1296.02-00 1296.02-02 |

• *Qualified Subchapter S Trusts* 1361.03-02
 201203011 201225005 201232003 201232027 201233014 201235008 201238017
 201301004 201302004 201302005 201302006 201313002 201322016 201327009
 201330012 201618003 201618003 201634019 201634019 201634019 201330012
 201341003 201341009 201347014 201414006 201419009 201436039 201447007
 201528020 201545015 201549001 201610012 201614002 201614003 201614019
 201634019 201639010 201639011 201639012 201644006 201644007 201650007
 201733001

• *Electing Small Business Trusts* 1361.03-03
 201201006 201224013 201238017 201341003 201422006 201436006 201436007
 201511014 201511014 201545003 201545015 201545015 201546001 201549001
 201549002 201549003 201639010 201639011 201639012 201730021 201737005
 201744013 201811001

• *Qualified Subchapter S Subsidiary* 1361.05-00
 201208011 201208022 201211009 201216015 201216027 201225006 201233003
 201237015 201238019 201238020 201238021 201238022 201238023 201238024
 201242006 201243007 201243008 201247007 201301003 201306009 201306020
 201310022 201314003 201320011 201325008 201326014 201328019 201634005
 201634005 201634005 201634006 201634006 201634006 201701011 201701012
 201701013 201337004 201426004 201442016 201442041 201444033 201444034
 201444035 201444036 201444037 201450012 201516042 201516043 201516044
 201516045 201516046 201527006 201531001 201536015 201540005 201544022
 201549001 201550003 201550004 201604011 201604011 201608002 201633003
 201634005 201634006 201635001 201638011 201639010 201639011 201639012
 201644003 201647003 201647003 201649002 201650007 201711006 201728016
 201740006 201740007 201740013 201750001 201750002 201810003 **201815003**

Section 1362 Election by Small Business Corporation 1362.00-00

201201006 201205002 201205006 201206009 201206011 201211002 201211004
 201211005 201211006 201211007 201214010 201215004 201216027 201217006
 201217009 201217013 201218008 201218009 201219014 201226001 201226013
 201226017 201227003 201228003 201232005 201238006 201238014 201238015
 201239001 201242009 201243009 201246008 201247012 201248013 201250011
 201251007 201252001 201301008 201301011 201306009 201308008 201310019
 201310035 201311005 201311017 201314030 201316012 201320008 201322006
 201322016 201322036 201324011 201328004 201328026 201328029 201330017
 201330018 201632013 201634001 201634001 201634001 201634003 201634003
 201634003 201634004 201634004 201634004 201634005 201634005 201634005
 201634007 201634007 201634007 201634008 201634008 201634008 201308008
 201330017 201330018 201334030 201334031 201338012 201340002 201343016
 201345018 201346004 201405007 201414010 201416004 201418008 201418044
 201418045 201420002 201425003 201425008 201426011 201429001 201431006
 201437009 201442038 201442047 201443006 201443006 201443014 201443014
 201444007 201447009 201503004 201507011 201516029 201516054 201519016
 201527019 201537001 201538010 201539019 201544020 201549017 201550001
 201603015 201604005 201604005 201604006 201604006 201608007 201610005
 201614025 201631007 201633005 201633029 201634001 201634003 201634004
 201634005 201634007 201634008 201636013 201636033 201648006 201650007
 201702014 201706001 201706013 201706014 201709015 201710017 201710017
 201710017 201710021 201710021 201710021 201710022 201710022 201714007
 201721008 201722019 201724013 201727001 201729016 201730002 201732015
 201732020 201743015 201747004 201750013 201801004 201801008 201804001
 201805010 201807002 201807003 201807004 201810003 201810006 201813007
 201813008 201813009 201813010 201813011 201813012 201813013 201813014
 201813015 **201815003 201815004**

| | |
|---|------------|
| <ul style="list-style-type: none"> • Eligible v. Ineligible | 1362.01-00 |
| 201205002 201206009 201217009 201226017 201227003 201233001 201233004 201234011 201238006 201238007 201252001 201301008 201301011 201310019 201311017 201314030 201322036 201328004 201634003 201634003 201634003 201634004 201634004 201634004 201634006 201634006 201634006 201634008 201634008 201634008 201338012 201346004 201348001 201418044 201418045 201425008 201443006 201443006 201443014 201443014 201451016 201451019 201515013 201516003 201516009 201519016 201528017 201537001 201608007 201611010 201634003 201634004 201634006 201636015 201638003 201702014 201709015 201710017 201710017 201710017 201710021 201710021 201710021 201710022 201710022 201710022 201714018 201729016 201730002 201732015 201732020 201801007 201801007 201801008 201807002 201807003 201807004 201815003 201815004 | |
| <ul style="list-style-type: none"> • Shareholder Consent | 1362.01-01 |
| 201634003 201634003 201634003 201634004 201634004 201634004 201516009 201528017 201539019 201610005 201634003 201634004 201638003 201714018 201724021 201801004 201804001 201815003 | |
| <ul style="list-style-type: none"> • Election After Termination | 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"> • Late Elections | 1362.01-03 |
| 201201006 201202016 201203009 201203011 201204007 201207004 201208015 201208016 201208018 201208024 201210010 201210016 201210024 201210025 201213003 201213009 201213020 201214008 201214011 201214017 201215001 201216016 201216028 201216030 201217007 201217016 201219008 201219014 201221007 201223008 201224004 201224026 201225001 201226001 201226016 201226017 201227003 201227004 201228001 201228003 201228006 201228022 201228027 201228028 201230015 201230016 201233001 201233002 201233004 201233012 201234003 201234010 201234011 201234014 201234019 201234022 201235004 201236004 201236009 201236018 201237009 201237016 201238006 201238007 201238008 201243002 201246001 201246019 201247007 201248013 201249006 201249009 201250011 201251010 201252013 201301002 201301008 201301012 201302013 201307002 201310017 201310019 201310021 201310035 201311015 201311017 201314030 201314031 201314034 201314036 201314040 201314041 201315010 201320010 201321008 201321009 201321016 201322028 201324001 201324007 201324012 201325001 201328001 201634008 201634008 201634008 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 201807002 201807003 201807004 201807006 | |

| | |
|--|------------|
| <ul style="list-style-type: none"> • 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 201732020 201738011 201801008 201815004 | |
| <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 201710022 201710022 201710022 201729016 201730021 201732020 201737005 201751007 201801008 201811001 | |
| <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"> • S Termination Year | 1362.03-00 |
| 201507011 201706013 | |

• Inadvertent Terminations

1362.04-00

201201005 201201006 201201009 201202002 201202003 201203002 201203007
201203008 201203011 201203012 201205002 201205006 201206009 201208013
201208023 201209005 201211002 201211004 201211005 201211006 201211007
201214001 201216025 201216032 201217006 201217008 201217009 201217010
201221006 201221008 201221009 201221010 201223007 201224007 201224013
201224014 201225003 201225005 201226013 201227003 201228009 201228010
201228018 201228024 201228025 201232004 201232007 201232009 201232026
201232027 201232029 201234002 201234007 201234008 201235008 201236003
201238007 201238008 201238014 201238015 201238017 201239001 201240012
201240014 201242009 201243009 201244002 201245001 201245002 201245014
201246002 201246008 201247008 201247012 201248001 201250013 201252001
201252007 201301003 201301011 201303009 201306009 201306015 201306016
201308008 201308009 201308022 201310008 201312016 201313002 201314006
201314012 201314014 201315003 201315012 201317004 201320006 201320008
201322006 201322016 201323012 201323013 201323014 201324011 201325003
201325006 201328004 201328006 201328007 201328008 201328009 201328010
201328011 201328012 201328013 201328014 201328015 201328016 201328017
201329004 201330010 201330012 201612002 201612011 201632010 201632013
201634001 201634001 201634001 201634003 201634003 201634003 201634004
201634004 201634004 201634007 201634007 201634007 201634013 201634013
201634013 201646002 201701004 201749006 201308008 201308009 201308022
201330010 201330012 201333002 201334030 201334031 201338016 201338024
201340001 201341003 201341006 201341014 201341027 201343016 201345018
201345024 201346001 201347003 201347014 201348001 201348009 201350004
201350005 201351003 201351013 201351014 201351017 201404003 201405004
201405007 201407004 201409001 201412003 201414007 201414010 201414013
201416004 201418004 201418008 201418015 201418036 201418044 201418045
201420001 201420002 201420005 201420013 201421003 201421004 201421005
201422006 201423013 201424003 201424021 201425003 201426001 201426009
201426010 201426011 201426021 201427007 201427017 201429008 201430011
201432001 201432006 201434016 201434018 201436035 201436042 201437009
201438015 201440018 201441013 201442014 201442047 201444008 201444009
201444010 201444011 201444012 201445001 201445003 201445004 201448005
201450014 201451001 201451016 201451017 201451019 201452014 201501007
201503004 201505008 201505016 201505034 201506009 201508002 201511014
201511014 201511016 201511016 201515010 201515011 201515013 201516001
201516002 201516003 201516009 201516015 201516016 201516017 201516029
201519002 201519005 201519008 201519010 201519016 201519018 201523004
201523005 201523016 201524006 201524009 201525004 201525004 201525004
201525004 201525005 201525005 201525005 201525005 201525006 201525006
201525006 201525006 201525009 201525009 201525009 201525009 201527005
201527006 201527007 201527008 201527009 201527019 201528017 201528020
201528025 201528028 201528037 201530002 201530003 201530016 201531008
201532015 201533010 201536014 201537001 201538009 201538010 201539019
201541003 201541003 201542001 201544006 201544016 201545003 201545012
201545015 201546001 201546003 201546004 201548015 201549001 201549002
201549003 201549017 201549019 201550001 201550014 201601002 201603001
201603016 201604004 201604004 201604005 201604005 201605003 201607017
201610003 201610005 201610007 201613004 201614029 201615002 201615002
201615003 201615003 201616001 201617001 201620007 201620007 201622015
201623002 201624003 201628014 201629001 201631007 201633005 201633029
201634001 201634003 201634004 201634007 201634013 201635002 201636013
201636014 201636015 201636017 201636035 201638003 201639010 201639011
201639012 201640001 201642021 201643002 201644003 201644004 201644006
201644007 201645005 201648006 201650007 201650008 201651001 201651005
201652003 201652015 201653018 201702003 201702007 201702014 201706001
201706014 201707002 201709015 201709016 201710001 201710001 201710001
201710009 201710009 201710009 201710013 201710013 201710013 201710017
201710017 201710017 201710018 201710018 201710018 201710021 201710022

| | | |
|---------------------|---|---|
| | 201710022 201712006 201712007 201712008 201714007 201714011 201714014 201714015 201714018 201716003 201716004 201716006 201716009 201717016 201717019 201721004 201721008 201722022 201723011 201724013 201724021 201725022 201727001 201728020 201729016 201730002 201732020 201737005 201739007 201740001 201742003 201742015 201742016 201743001 201743006 201743012 201743015 201744013 201745008 201745009 201745010 201745011 201747004 201748003 201748004 201750001 201750007 201750013 201751007 201752006 201752006 201801008 201805009 201805010 201810003 201811001 201811005 201813001 201813002 201813003 201813007 201813008 201813009 201813010 201813011 201813012 201813013 201813014 201813015 201815006 | |
| 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 201809005 • 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 201809005 | 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 | 1441.00-00 1441.01-00 |

| | | | |
|---------------------|---|-------------------|---|
| | • <i>Liability of Withholding Agent</i> 201428007 | 1441.01-02 | |
| | • Income Subject to Withholding v. Not Subject to Withholding | 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 1442 | Withholding of Tax on Foreign Corporations (Required v. Not Required) 201808010 | 1442.00-00 | |
| Section 1443 | Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding) | 1443.00-00 | |
| | • Income Subject to Withholding 201808010 | 1443.02-00 | |
| 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 201810001 201810002 | 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 | |

| | |
|--|------------|
| • 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 | |
| • Investment Adjustment | 1502.32-00 |
| 201213013 201214012 201339001 201411007 201430002 201550028 201641019 | |
| • Earnings and Profits | 1502.33-00 |
| 201411007 | |
| • Accumulated Earnings Tax on Separate Basis | 1502.47-00 |
| 201316008 | |
| • Life and Non-Life | 1502.50-00 |
| 201210015 201213012 | |
| • 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 201802009 201813006 | |
| • <i>When Group Remains in Existence</i> | 1502.75-10 |
| 201228002 201314028 201350007 201424010 201505006 | |
| • <i>Common Parent No Longer in Existence</i> | 1502.75-11 |
| 201250017 201326006 | |
| • Taxable Year of Members of Group | 1502.76-00 |
| 201520001 201520001 201414015 201520001 | |
| • <i>Income Allocation</i> | 1502.76-01 |
| 201235003 201542007 | |
| • Common Parent Agent for Subsidiaries | 1502.77-00 |
| 201522005 201552025 | |
| • Separate Return Years | 1502.79-00 |
| 201251003 201324004 | |
| • Applicability of Other Provisions of Law | 1502.80-00 |
| 201650013 | |
| • 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 201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012 201815008 | 1504.00-00 |
| | • 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 201815008 | 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 201405009 | 1563.00-00 |
| Section 2001 | Imposition and Rate of Tax 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 | 2001.00-00 |

| | | |
|----------------------|---|--------------------|
| Section 2010 | Unified Credit Against Estate Tax | 2010.00-00 |
| | 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 | |
| Section 2031 | Definition | 2031.00-00 |
| | 201808001 201808002 201808003 | |
| Section 2032 | Alternate Valuation | 2032.00-00 |
| | 201216013 201216037 201236002 201431017 201441001 201451025 201503003 201719014 201815001 | |
| Section 2032A | Valuation of Farm Real Property | 2032A.00-00 |
| | 201224019 201230023 201418011 201633001 201652017 201743013 201812004 201814004 | |
| Section 2033 | Property in Which Decedent Had an Interest | 2033.00-00 |
| | 201238004 201330033 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003 201707003 201707004 201707005 | |
| | • Interest v. No Interest at Time of Death | 2033.01-00 |
| | 201323007 | |
| Section 2035 | Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death | 2035.00-00 |
| | 201223012 201238004 201647001 201647001 201702005 201709020 | |
| | • Inclusion of Certain Property in Gross Estate | 2035.01-00 |
| | 201323007 201342001 201702006 | |
| | • Coordination with Other Code Sections | 2035.06-00 |
| | 201327010 | |
| Section 2036 | Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) | 2036.00-00 |
| | 201210008 201218003 201233008 201235006 201238004 201245007 201322025 201342001 201345026 201345027 201345028 201417001 201417002 201418007 201429009 201432005 201433006 201434004 201434005 201436003 201436043 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201525001 201525001 201525001 201544005 201604001 201604001 201647001 201647001 201702005 201702006 201709020 201722007 201723002 201723003 | |

| | | |
|---------------------|--|-------------------|
| | <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 | |
| Section 2042 | Proceeds of Life Insurance (Included v. Not Included in Gross Estate) | 2042.00-00 |
| | 201235006 201328030 | |
| | <ul style="list-style-type: none"> • Transfer of Policy Within 3 Years of Death | 2042.07-00 |
| | <ul style="list-style-type: none"> • <i>Incidents of Ownership Held by Insured</i> | 2042.07-09 |
| | 201327010 | |
| Section 2043 | Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate) | 2043.00-00 |
| | 201206005 | |
| Section 2044 | Certain Property for which Marital Deduction was Previously Allowed | 2044.00-00 |
| | 201528014 201536010 201603004 201615004 201615004 201721006 | |
| Section 2053 | Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible) | 2053.00-00 |
| | 201206005 | |
| | <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 |
| | 201745012 | |
| Section 2055 | Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) | 2055.00-00 |
| | 201216045 201236022 201316004 201450003 201702004 201803003 | |
| | <ul style="list-style-type: none"> • Charitable and Noncharitable Interest (Tax Reform Act of 1969) | 2055.12-00 |
| | <ul style="list-style-type: none"> • <i>Reformations of Nonqualifying Interests</i> | 2055.12-10 |
| | 201333006 | |
| Section 2056 | Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction) | 2056.00-00 |
| | 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 |
| | 201410011 201416007 | |

| | | |
|----------------------|---|--------------------|
| | <ul style="list-style-type: none"> • Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen 201634018 201634018 201634018 201634018 | 2056.19-00 |
| | <ul style="list-style-type: none"> • <i>Exception For Property Transferred to Qualified Domestic Trust</i> 201634018 201634018 201634018 201634018 | 2056.19-02 |
| Section 2056A | Qualified Domestic Trusts (Deductible v. Not Deductible) | 2056A.00-00 |
| | 201243012 201634018 201634018 201634018 201406003 201429012 201516055 201622021 201622025 201628011 201634018 201640006 201647002 201647002 | |
| Section 2203 | Definition of Executor | 2203.00-00 |
| | 201405016 | |
| Section 2207A | Right of Recovery in the Case of Certain Marital Deduction Property | 2207A.00-00 |
| | 201243004 201303003 201426016 201536010 | |
| Section 2501 | Imposition of Gift Tax (Imposed v. Not Imposed) | 2501.00-00 |
| | 201216010 201218003 201223012 201233008 201243001 201245007 201310002 201310003 201310004 201310005 201310006 201320009 201322025 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201412015 201417001 201417002 201418007 201419001 201422005 201426014 201430003 201430004 201430005 201430006 201430007 201432029 201435007 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201438010 201438011 201438012 201438013 201438016 201440008 201440009 201440010 201440011 201440012 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201451005 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201515002 201515003 201515004 201515005 201516008 201516020 201516022 201516023 201519012 201525001 201525001 201525001 201525001 201528024 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201543006 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201604001 201604001 201613007 201614006 201614007 201614008 201628008 201628010 201636027 201636028 201636029 201636030 201636031 201636032 201647001 201647001 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201702006 201709020 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201722007 201723002 201723003 201729009 201732029 201732029 201735005 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201808001 201808002 201808003 201812001 201812002 201812005 201814001 201814002 201814005 | |
| | <ul style="list-style-type: none"> • Gift v. Not a Gift | 2501.01-00 |
| | 201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201342001 201345004 201345026 201345027 201345028 201407008 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201521002 201521002 201521002 201521002 201521002 201521003 201521003 201521003 201521003 201521003 201521004 201521004 201521004 201521004 201521004 201527032 201544005 201642027 201642028 201642029 201642030 201707003 201707004 201707005 | |

| | | |
|---------------------|---|-------------------|
| | • Transfers of Intangible Property By Non-Resident Not Citizens 201250001 | 2501.03-00 |
| Section 2503 | Taxable Gifts (Annual Exclusion Allowed v. Not Allowed) | 2503.00-00 |
| | • Present v. Future Interests 201208026 | 2503.03-00 |
| Section 2504 | Taxable Gifts for Preceding Years | 2504.00-00 |
| | • Valuation of Certain Gifts for Preceding Periods 201811002 201811003 | 2504.02-00 |
| Section 2511 | Transfers in General (Gift v. Not a Gift) | 2511.00-00 |
| | 201206005 201243004 201244014 201334001 201422005 201440007 201507008 201525002 201525002 201525002 201525002 201525003 201525003 201525003 201525003 201528014 201536010 201721006 | |
| | • Gifts Indirectly Made 201208026 201442053 | 2511.04-00 |
| | • Gift of Remainder 201407009 201440007 | 2511.11-00 |
| | • Renunciation of Testate or Intestate Share 201228017 201334001 201403005 201403005 201540006 | 2511.18-00 |
| Section 2512 | Valuation of Gifts | 2512.00-00 |
| | 201206005 201330033 201330033 | |
| | • Transfers for Insufficient Consideration | 2512.13-00 |
| | • <i>Sufficient v. Insufficient Consideration</i> 201745012 | 2512.13-01 |
| Section 2513 | Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed) | 2513.00-00 |
| | 201240003 201240004 201523003 201644002 201724007 201811002 201811003 | |
| Section 2514 | Powers of Appointment (Transfer v. Not a Transfer) | 2514.00-00 |
| | 201210008 201310002 201310003 201310004 201310005 201310006 201634015 201634015 201634015 201345004 201345026 201345027 201345028 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201430003 201430004 201430005 201430006 201430007 201432005 201433006 201434004 201434005 201436003 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201436036 201438010 201438011 201438012 201438013 201440008 201440009 201440010 201440011 201440012 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201613007 201614006 201614007 201614008 201628010 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201702016 201702017 201702018 201707007 201707008 201718003 201718004 201718005 201718006 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 | |
| | • Power Created on or Before October 21, 1942 201707003 201707004 201707005 | 2514.01-00 |
| | • Power Created After October 21, 1942 201435007 201615004 201615004 201729009 | 2514.02-00 |

| | | |
|---------------------|---|-------------------|
| | <ul style="list-style-type: none"> • Definition of General Power of Appointment | 2514.03-00 |
| | 201634016 201634016 201634016 201634017 201634017 201634017 201634016 201634017 | |
| Section 2516 | Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax) | 2516.00-00 |
| | 201206005 | |
| Section 2518 | Disclaimers | 2518.00-00 |
| | 201208005 201245004 201516056 201803003 | |
| | <ul style="list-style-type: none"> • Requirements for a Qualified Disclaimer | 2518.01-00 |
| | 201516056 | |
| | <ul style="list-style-type: none"> • <i>Time Limit</i> | 2518.01-01 |
| | 201707003 201707004 201707005 | |
| | <ul style="list-style-type: none"> • <i>Acceptance of Benefits</i> | 2518.01-02 |
| | 201516056 | |
| | <ul style="list-style-type: none"> • <i>Joint Property</i> | 2518.01-03 |
| | 201516056 | |
| | <ul style="list-style-type: none"> • <i>Passage Without Direction by Disclaimant</i> | 2518.01-04 |
| | 201516056 | |
| | <ul style="list-style-type: none"> • Disclaimer of Less than an Entire Interest | 2518.02-00 |
| | <ul style="list-style-type: none"> • <i>Severable Property</i> | 2518.02-02 |
| | 201516056 | |
| | <ul style="list-style-type: none"> • Disclaimer by Surviving Spouse | 2518.04-00 |
| | 201516056 | |
| Section 2519 | Disposition of Certain Life Estates | 2519.00-00 |
| | 201243004 201303003 201419001 201426016 201528014 201536010 201615004 201615004 201721006 | |
| Section 2522 | Charitable and Similar Gifts (Deductible v. Not Deductible) | 2522.00-00 |
| | 201321012 201323007 | |
| | <ul style="list-style-type: none"> • Transfer Not Exclusively for Charitable etc. Purposes | 2522.02-00 |
| | <ul style="list-style-type: none"> • <i>Charitable Remainder Trusts</i> | 2522.02-03 |
| | 201249002 | |
| Section 2523 | Gift to Spouse (Marital Deduction Allowed v. Not Allowed) | 2523.00-00 |
| | <ul style="list-style-type: none"> • Election With Respect to Life Estate for Donee Spouse | 2523.06-00 |
| | <ul style="list-style-type: none"> • <i>Qualified Terminable Interest Property</i> | 2523.06-01 |
| | 201233011 | |
| Section 2524 | Extent of Deductions | 2524.00-00 |
| | 201718007 | |

| | | |
|---------------------|--|-------------------|
| Section 2601 | Tax On Generation Skipping Transfers | 2601.00-00 |
| | 201204001 201204002 201204003 201204004 201204005 201208005 201209003 201216010 201218001 201218002 201218003 201223012 201233008 201234016 201243001 201245007 201246004 201314017 201320009 201634016 201634016 201634016 201634017 201634017 201634017 201341005 201345005 201406008 201418001 201434019 201434020 201438016 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201448018 201451005 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516008 201516019 201516020 201516022 201516023 201516036 201521002 201521002 201521002 201521002 201521002 201521003 201521003 201521003 201521003 201521003 201521004 201521004 201521004 201521004 201521004 201525001 201525001 201525001 201525001 201527011 201528029 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201532008 201532009 201532010 201532011 201532012 201532013 201543006 201604001 201604001 201606002 201628008 201633022 201633023 201634016 201634017 201647001 201647001 201706002 201711002 201712003 201712004 201712005 201718014 201719008 201723002 201723003 201735005 201735009 201803003 201812001 201812002 201812005 201814001 201814002 201814005 | |
| | • Exceptions 201735009 | 2601.03-00 |
| | • <i>Irrevocable Trusts</i> 201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201320009 201345004 201345026 201345027 201345028 201407008 201417001 201417002 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201528024 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201706002 201707007 201707008 201735009 | 2601.03-01 |
| | • <i>Additions to Irrevocable Trusts</i> 201342001 | 2601.03-05 |
| | • <i>Terminations of Interest in and Distributions From Trusts</i> 201518002 201518003 201518004 201518005 201519012 201626016 | 2601.03-06 |
| | • <i>Constructive Additions</i> 201250001 201418005 201425007 201735009 | 2601.03-08 |
| | • <i>Transitional Rules</i> 201216010 201314017 201320009 201345005 201406008 201422011 201550013 201614015 201706002 201711002 | 2601.04-00 |
| | • <i>Wills or Revocable Trusts Executed Before October 22, 1986</i> 201322010 201322011 201322012 201322013 201322014 201322015 201345005 201416001 201516028 201516036 201527032 201707003 201707004 201707005 | 2601.04-01 |
| | • <i>Amendments to Wills or Revocable Trusts</i> 201316004 | 2601.04-03 |
| | • <i>Cases of Mental Incompetency</i> 201314017 201316004 201406008 201550013 201614015 | 2601.04-05 |
| Section 2602 | Amount of Tax 201516036 | 2602.00-00 |
| Section 2612 | Taxable Termination; Taxable Distribution; Direct Skip 201422005 | 2612.00-00 |

| | | |
|---------------------|--|-------------------|
| Section 3121 | Definitions | 3121.00-00 |
| | 201214023 201251016 201302031 201634023 201634023 201634023 201411020 201527040 201528004 201634023 201706010 201710027 201710027 201710027 | |
| | • Wages | 3121.01-00 |
| | 201201003 201216038 201311022 201414019 201551006 201605015 201611007 201635004 | |
| | • <i>Non-Business Wages</i> | 3121.01-09 |
| | 201201003 | |
| | • <i>Supplemental Unemployment Benefit Plans</i> | 3121.01-11 |
| | 201201003 201634023 201634023 201634023 201634023 201639015 | |
| | • Employment | 3121.02-00 |
| | • <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i> | 3121.02-05 |
| | 201308010 201308010 201519027 201635004 | |
| | • <i>Mandatory Coverage of State, etc., Employees</i> | 3121.02-07 |
| | 201308010 201308010 | |
| | • <i>Services of Ministers or Members of an Order</i> | 3121.02-08 |
| | 201340015 | |
| | • Employees | 3121.04-00 |
| | • <i>Common Law Tests</i> | 3121.04-01 |
| | 201214026 | |
| | • <i>Corporate Officers and Directors</i> | 3121.04-15 |
| | 201735021 | |
| | • Not Employees Under Section 530 of 1978 Revenue Act | 3121.10-00 |
| | 201735021 | |
| | • <i>In General</i> | 3121.10-01 |
| | 201724025 | |
| | • Treatment of Certain Deferred Compensation and Salary Reduction Arrangements | 3121.16-00 |
| | • <i>Nonqualified Deferred Compensation Plans</i> | 3121.16-02 |
| | 201310034 201414018 | |
| Section 3301 | Rate of Tax | 3301.00-00 |
| | 201527040 | |
| Section 3306 | Definitions | 3306.00-00 |
| | 201528004 | |
| | • Employment | 3306.03-00 |
| | 201605015 201635004 | |
| Section 3401 | Definitions | 3401.00-00 |
| | 201347020 201415011 201528004 201550036 | |
| | • Wages Subject to Withholding | 3401.01-00 |
| | 201205008 201319015 201414019 201522004 201532036 201605015 201643009 | |
| Section 3402 | Income Tax Collected at Source | 3402.00-00 |
| | 201340015 201551006 201723020 | |
| | • Withholding on Payments of Indian Casino Profits | 3402.20-00 |
| | 201710023 201710030 | |
| Section 3406 | Backup Withholding | 3406.00-00 |
| | 201246028 201248022 201447025 201539025 | |

| | | |
|---------------------|--|-------------------|
| | • Requirement to Deduct and Withhold 201246028 201248022 | 3406.01-00 |
| | • <i>Notification of Incorrect TIN</i> 201246028 201248022 | 3406.01-01 |
| | • Withholding Applied to New Accounts and Instruments | 3406.04-00 |
| | • <i>Broker Notifies Payor</i> 201308024 201308024 | 3406.04-03 |
| Section 3504 | Acts to be Performed by Agents 201438021 201746023 | 3504.00-00 |
| Section 3508 | Treatment of Real Estate Agents and Direct Sellers | 3508.00-00 |
| | • Definitions | 3508.01-00 |
| | • <i>Direct Seller</i> 201652020 | 3508.01-02 |
| Section 4051 | Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable) 201245018 201306019 201403014 201403014 201414016 201447001 201519028 201532032 | 4051.00-00 |
| Section 4052 | Definition and Special Rules 201306019 201403014 201403014 | 4052.00-00 |
| Section 4053 | Exemptions 201414016 201519028 | 4053.00-00 |
| Section 4101 | Registration and Bond for Petroleum Products 201322040 | 4101.00-00 |
| Section 4161 | Sporting Goods Taxes | 4161.00-00 |
| | • Bows and Arrows | 4161.02-00 |
| | • <i>Parts and Accessories</i> 201348010 | 4161.02-01 |
| Section 4216 | Definition of Price | 4216.00-00 |
| | • Computation of Tax on Leases and Installment Sales 201443016 201443016 | 4216.06-00 |
| Section 4217 | Leases 201443016 201443016 | 4217.00-00 |
| | • Lease Considered as a Sale 201443016 201443016 | 4217.01-00 |
| | • Limitation on Tax 201443016 201443016 | 4217.02-00 |
| Section 4251 | Communications Tax (Taxable v. Not Taxable) 201312044 201412014 | 4251.00-00 |
| Section 4261 | Transportation of Persons by Air (Taxable v. Nontaxable) 201210026 201233015 201245019 201252016 201606028 201638002 201730015 | 4261.00-00 |
| | • Amounts Paid 201226015 201606028 | 4261.01-00 |
| | • Exemption for Certain Helicopter Uses 201351005 | 4261.05-00 |
| Section 4281 | Small Aircraft on Nonestablished Lines (Taxable v. Nontaxable) 201233015 | 4281.00-00 |

| | | |
|---------------------|---|-------------------|
| Section 4291 | Cases Where Persons Receiving Payment Must Collect Services and Facilities Tax 201730015 | 4291.00-00 |
| Section 4401 | Wagering Tax (Taxable v. Not Taxable) 201242011 201251012 | 4401.00-00 |
| Section 4411 | Occupational Tax (Taxable v. Not Taxable) 201242011 | 4411.00-00 |
| Section 4611 | Imposition and Rate of Tax on Petroleum 201211010 | 4611.00-00 |
| Section 4940 | Excise Tax on Net Investment Income (Applicable v. Not Applicable) 201230026 201321024 201417020 201417021 201435016 201652004 201724001 | 4940.00-00 |
| | • Computation of Net Investment Income 201418060 | 4940.02-00 |
| | • <i>Gross Investment Income--Items Included</i> 201441018 201448026 201603033 201603034 201609001 | 4940.02-01 |
| | • Exempt Operating Foundations 201306023 | 4940.03-00 |
| Section 4941 | Excise Taxes on Acts of Self-Dealing 201216045 201221031 201230026 201231014 201231015 201243015 201301015 201316021 201317018 201321027 201321034 201325018 201325019 201325020 201325021 201345033 201345034 201347024 201407021 201407023 201417021 201417022 201421023 201421024 201423032 201423033 201426006 201427019 201432025 201433021 201433022 201433023 201433024 201435016 201435017 201441018 201441020 201446024 201510050 201603034 201642001 201652004 201718002 201723005 201723006 201724001 201725008 201725009 201730012 201730017 201730018 201730019 | 4941.00-00 |
| | • Definition of Self-Dealing 201206019 201221031 201301015 201311034 201321024 201346011 201418060 201432025 201436051 201445017 201447043 201448023 201448024 201448025 201448026 201448027 201448028 201448031 201513005 201514016 201603033 201606030 201609001 201624001 201624013 201630009 201630009 201642001 201703003 201703004 201710005 201710005 201710005 201714002 201714003 201719004 201723005 201723006 201745001 | 4941.04-00 |
| Section 4942 | Taxes on Failure to Distribute Income 201216045 201230026 201243015 201315031 201335020 201336019 201415010 201417020 201417021 201417022 201652004 201724001 201725008 | 4942.00-00 |
| | • Initial 15% Tax on Undistributed Income | 4942.01-00 |
| | • <i>Non-Application to Operating Foundations</i> 201710005 201710005 201710005 | 4942.01-01 |
| | • Definitions of Principal Terms 201243015 201335019 | 4942.03-00 |
| | • <i>Distributable Amount</i> 201231016 201418060 201625003 | 4942.03-02 |
| | • <i>Minimum Investment Return</i> 201323029 201415010 201419017 | 4942.03-03 |
| | • <i>Qualifying Distribution</i> 201335020 201436051 201437014 201437015 201442061 201448026 201513005 201514016 201527043 201603033 201606030 201609001 201625003 201719004 | 4942.03-05 |
| | • <i>Contributions to "Pass-Through" Organizations</i> 201231016 | 4942.03-06 |

| | | |
|---------------------|---|-------------------|
| | <ul style="list-style-type: none"> • <i>Set-Asides</i> 201210040 201233019 201237023 201302044 201307010 201307011 201307012 201449003 201452021 201501016 201503022 201503023 201522007 201529014 201533015 201533016 201534018 201606033 201627005 201628022 201641031 201710005 201710005 201710005 201727009 201727010 201728024 201736029 201738014 | 4942.03-07 |
| | <ul style="list-style-type: none"> • Other Definitions 201335019 201603034 | 4942.04-00 |
| | <ul style="list-style-type: none"> • Operating Foundations | 4942.05-00 |
| | <ul style="list-style-type: none"> • <i>Functionally Related Business</i> 201701002 | 4942.05-02 |
| Section 4943 | Excise Taxes on Excess Business Holdings | 4943.00-00 |
| | 201216045 201228039 201232038 201236032 201303021 201329026 201329027 201701002 201335014 201407021 201407023 201414031 201422027 201430017 201433021 201433022 201433023 201433024 201441021 201441022 201510055 201510056 201636021 201645011 201723006 | |
| | <ul style="list-style-type: none"> • Initial 5% Tax on Excess Holdings 201229011 201333020 | 4943.01-00 |
| | <ul style="list-style-type: none"> • Definition of Excess Business Holdings 201323029 201420023 201447043 201603032 201703003 201723006 201737003 | 4943.03-00 |
| | <ul style="list-style-type: none"> • <i>Permitted Holdings</i> 201630009 201630009 | 4943.03-01 |
| | <ul style="list-style-type: none"> • <i>Receipts Under Other Wills and Trusts</i> 201441018 | 4943.03-04 |
| | <ul style="list-style-type: none"> • Other Definitions and Rules 201311035 201328034 | 4943.04-00 |
| | <ul style="list-style-type: none"> • <i>Business Enterprise</i> 201422027 201430017 201435017 201703003 201710005 201710005 201710005 201723006 | 4943.04-03 |
| Section 4944 | Excise Tax on "Jeopardizing" Investments | 4944.00-00 |
| | 201216045 201230026 201231014 201231015 201415010 201417020 201417021 201427019 201430017 201652004 201724001 | |
| | <ul style="list-style-type: none"> • Initial 5% Tax on Investments 201329028 201333020 | 4944.01-00 |
| | <ul style="list-style-type: none"> • Exception for Program-Related Investments 201442061 | 4944.03-00 |
| | <ul style="list-style-type: none"> • Definitions 201335019 201418060 201447043 201513005 201514016 201609001 201630009 201630009 | 4944.05-00 |
| Section 4945 | Excise Taxes on Taxable Expenditures | 4945.00-00 |
| | 201216045 201230026 201231014 201231015 201243015 201305014 201345033 201345034 201351027 201404015 201417020 201417021 201417022 201419017 201427019 201435016 201445018 201511027 201645018 201652004 201724001 201725008 | |
| | <ul style="list-style-type: none"> • Definition of Taxable Expenditure 201418060 201436051 201448026 201603033 201606030 201609001 201710005 201710005 201710005 201745001 | 4945.04-00 |
| | <ul style="list-style-type: none"> • <i>Influencing The Outcome of Elections</i> 201307013 201531023 | 4945.04-03 |

• *Grants to Individuals*

4945.04-04

201202030 201202031 201202032 201202033 201202034 201202035 201202036
 201202037 201203026 201203027 201203028 201203029 201204014 201204015
 201205016 201205017 201205018 201205019 201207010 201207011 201207012
 201208037 201210038 201210039 201211027 201211028 201211029 201214032
 201214033 201216041 201216042 201216043 201216044 201217023 201217024
 201217027 201219033 201219034 201223022 201224038 201224039 201226030
 201226031 201226032 201226033 201227005 201228038 201232037 201233020
 201235025 201236031 201239014 201240024 201241013 201242013 201245028
 201249017 201250026 201251020 201251021 201252019 201302042 201304009
 201304010 201306024 201306025 201308031 201310042 201310044 201315032
 201315033 201316022 201316023 201317019 201318008 201319032 201319033
 201321029 201321030 201321031 201322047 201322048 201324019 201330044
 201330045 201612015 201618012 201618012 201618018 201618018 201632024
 201632025 201634027 201634027 201634027 201634028 201634028 201634028
 201646008 201701024 201701025 201713011 201731018 201749021 201308031
 201330044 201330045 201335021 201335022 201340018 201340019 201343027
 201345035 201348016 201404014 201409011 201410036 201411043 201411044
 201414030 201415012 201418062 201420022 201421026 201421027 201422026
 201423034 201424026 201425017 201425018 201426027 201426030 201427020
 201427021 201427022 201428010 201429030 201430015 201430016 201431033
 201432023 201432024 201433025 201433026 201436052 201436053 201437016
 201437017 201437018 201437019 201437020 201438031 201441023 201441024
 201441025 201441026 201441027 201442059 201442060 201442062 201442063
 201443022 201443023 201443023 201443024 201443024 201443025 201443025
 201443026 201443026 201443027 201443027 201443028 201443028 201443029
 201444041 201444042 201445019 201445020 201445021 201445022 201445023
 201445024 201445025 201445026 201446023 201446027 201447044 201447045
 201447046 201447047 201447048 201448029 201448030 201449004 201449006
 201449007 201450024 201450025 201450026 201450027 201450030 201450031
 201450032 201450033 201451047 201451048 201451049 201451050 201451051
 201451052 201451053 201451054 201451055 201451056 201451057 201451058
 201451059 201451060 201451061 201501017 201501018 201501019 201501020
 201501021 201501022 201501023 201501024 201502018 201502019 201504018
 201504019 201505044 201506012 201507027 201507028 201507029 201507030
 201507031 201507032 201507033 201507034 201507035 201507036 201507037
 201507038 201508012 201508013 201508014 201508015 201508016 201508017
 201508018 201508019 201508020 201509042 201509043 201509044 201509045
 201509046 201509047 201509048 201509049 201509050 201509051 201509052
 201509053 201509054 201509055 201509056 201509057 201509058 201509059
 201509060 201509061 201509062 201509063 201509064 201509065 201510048
 201510049 201510051 201510052 201510053 201510054 201510057 201511027
 201511028 201511028 201511029 201511029 201511030 201511030 201511031
 201511031 201511032 201511032 201511033 201514017 201514018 201515038
 201515039 201515040 201515041 201516067 201516068 201516070 201516071
 201516072 201516073 201516074 201516075 201516076 201516077 201516078
 201516079 201517020 201517021 201517022 201517023 201517024 201517025
 201518019 201519036 201519037 201519038 201519039 201521018 201521018
 201521018 201521018 201521019 201521019 201521019 201521019 201521019
 201521019 201521020 201521020 201521020 201521020 201521020 201521021
 201521021 201521021 201521021 201521021 201522008 201522009 201524025
 201525015 201525015 201525015 201525015 201525016 201525016 201525016
 201525016 201525017 201525017 201525017 201525017 201525018 201525018
 201525018 201525018 201526017 201527046 201527047 201527048 201527049
 201528039 201528040 201528041 201529015 201530023 201533017 201533018
 201533019 201533020 201533021 201534017 201534019 201535020 201535021
 201535022 201535023 201535024 201536026 201537028 201539034 201539035
 201540018 201541011 201541011 201543020 201545032 201548022 201548023
 201549030 201550045 201550046 201550047 201550048 201551011 201604020
 201604020 201604021 201604021 201606031 201608017 201608018 201608019

| | | |
|---------------------|--|-------------------|
| | 201608020 201609009 201610022 201613017 201614039 201615020 201615020 201617013 201619011 201619012 201619013 201619014 201620017 201620017 201620018 201620018 201621018 201621019 201622034 201623014 201623015 201623016 201623017 201623018 201625020 201626026 201626027 201626028 201627003 201627004 201628023 201629010 201629011 201629012 201635009 201635010 201636047 201636048 201638024 201638025 201638026 201638027 201639017 201641028 201641029 201641030 201642038 201647011 201647011 201647012 201647012 201647013 201647013 201648017 201649018 201649019 201650021 201651017 201652024 201652025 201652026 201652027 201702038 201702045 201702046 201702047 201703015 201707012 201707013 201708002 201710033 201710036 201710037 201710037 201710037 201710038 201710038 201710039 201710039 201711012 201711013 201711015 201714032 201714033 201714034 201714035 201715005 201716050 201716051 201717047 201718041 201718042 201719027 201719028 201721023 201726016 201726017 201726018 201728023 201729024 201729026 201732036 201733018 201734011 201736030 201736031 201737014 201737015 201742029 201742030 201742031 201742032 201742033 201744021 201746029 201747010 201747011 201747012 201748012 201750022 201805016 201808021 201808022 201808023 201809012 201809013 201809014 201810012 201811017 201811018 201813018 201813019 201813020 201813021 201814013 201814014 | |
| | • <i>Grants to Organizations</i> | 4945.04-05 |
| | 201243015 201335019 201513005 201514016 | |
| | • <i>Expenditure Responsibility</i> | 4945.04-06 |
| | 201513005 201514016 | |
| | • <i>Other Definitions</i> | 4945.05-00 |
| | 201714002 | |
| Section 4946 | Definitions and Special Rules | 4946.00-00 |
| | 201303021 201435016 201723005 201723006 | |
| | • <i>Disqualified Person</i> | 4946.01-00 |
| | 201301015 201432025 201642001 201723005 201723006 | |
| | • <i>Foundation Manager</i> | 4946.02-00 |
| | 201642001 | |
| | • <i>Members of Family</i> | 4946.04-00 |
| | 201432025 | |
| Section 4947 | Treatment of Certain Nonexempt Trusts as Charitable Foundations | 4947.00-00 |
| | 201332011 201332012 | |
| | • <i>Split-Interest Trusts</i> | 4947.02-00 |
| | 201713002 201713003 201714002 201714003 | |
| Section 4948 | Special Tax Rules for Certain Foreign Organizations | 4948.00-00 |
| | • <i>Excise Tax on Gross Investment Income (in Lieu of Section 4940 Tax)</i> | 4948.01-00 |
| | 201808010 | |
| Section 4951 | Taxes on Self-Dealing | 4951.00-00 |
| | • <i>Self-Dealing</i> | 4951.04-00 |
| | 201747001 | |
| Section 4958 | Excess Benefit Transaction | 4958.00-00 |
| | 201336020 | |
| Section 4962 | Abatement of Private Foundation First Tier Taxes In Certain Cases | 4962.00-00 |
| | 201423035 201547007 201643021 | |
| Section 4971 | Taxes on Failure to Meet Minimum Funding Standards | 4971.00-00 |

| | | |
|----------------------|---|--------------------|
| | • Initial Tax 201419024 | 4971.01-00 |
| | • Additional Tax 201228048 201415016 201550015 | 4971.02-00 |
| Section 4972 | Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984) | 4972.00-00 |
| | • Excess Contributions 201440027 | 4972.02-00 |
| Section 4973 | Tax on Excess Contributions to Individual Retirement Accounts, Certain 403(b) Contracts and Certain Individual Retirement Annuities 201432029 | 4973.00-00 |
| | • Excess Contributions 201430021 | 4973.02-00 |
| Section 4974 | Excise Tax on Certain Accumulations in Qualified Retirement Plans 201432029 | 4974.00-00 |
| | • Waiver of Tax in Certain Cases 201437025 201437034 | 4974.01-00 |
| Section 4975 | Tax on Prohibited Transactions 201212013 201419025 | 4975.00-00 |
| | • Statutory Exemptions | 4975.04-00 |
| | • <i>ESOP Loans</i> 201419018 201425019 | 4975.04-02 |
| | • Definitions | 4975.05-00 |
| | • <i>Amount Involved</i> 201425019 | 4975.05-05 |
| | • <i>Correction</i> 201425019 | 4975.05-07 |
| | • Calculation of Tax | 4975.06-00 |
| | • <i>Continuing Transaction (Loan/Lease)</i> 201312035 | 4975.06-01 |
| | • Statute of Limitations 201312035 | 4975.08-00 |
| Section 4976 | Taxes with Respect to Funded Welfare Benefit Plans 201424004 201442064 201442065 201451044 201625019 201702029 | 4976.00-00 |
| | • Disqualified Benefits 201232022 201424004 201442064 201442065 201528038 201530022 201545026 201625019 201702029 | 4976.01-00 |
| Section 4978 | Tax on Certain Dispositions by Employee Stock Ownership Plans And Certain Cooperatives | 4978.00-00 |
| | • Tax on Disposition of Certain Securities 201625005 | 4978.01-00 |
| Section 4980 | Tax on Reversion of Qualified Plan Assets to Employer 201424032 201430025 201532035 201625005 | 4980.00-00 |
| | • Exceptions 201538022 201626003 201626005 | 4980.02-00 |
| Section 4980A | Tax on Excess Distributions from Qualified Retirement Plans 201221059 | 4980A.00-00 |

| | | |
|----------------------|---|--------------------|
| Section 4980B | Failure to Satisfy Continuation Coverage Requirements of Group Health Plans (See Also 162.33-00 et. seq.) 201212011 | 4980B.00-00 |
| Section 4982 | Excise Tax on Undistributed Income of Regulated Investment Companies 201305004 201709017 201709018 | 4982.00-00 |
| | • Definitions and Special Rules 201305004 201709017 201709018 | 4982.05-00 |
| | • <i>Capital Gain Net Income</i> 201305004 | 4982.05-01 |
| | • Election to Use Taxable Year 201202006 201412008 201709017 201709018 | 4982.06-00 |
| Section 5000 | Certain Group Health Plans 201447035 | 5000.00-00 |
| Section 6001 | Notice or Regulations Requiring Records, Statements, and Special Returns (Sufficient v. Insufficient Records) (See 7602.00-00) | 6001.00-00 |
| | • Automatic Data Processing Systems 201210028 | 6001.03-00 |
| Section 6011 | General Requirement of Return, Statement, or List 201603031 | 6011.00-00 |
| | • Employer Requirements 201438021 | 6011.04-00 |
| | • <i>Taxpayer Identification Number</i> 201650020 | 6011.04-02 |
| | • Form of Return | 6011.06-00 |
| | • <i>Magnetic Media</i> 201407013 201625015 | 6011.06-01 |
| Section 6012 | Persons Required to Make Returns of Income (Required v. Not Required) 201432022 | 6012.00-00 |
| | • Individuals 201211015 | 6012.01-00 |
| | • Fiduciaries | 6012.05-00 |
| | • <i>Estates or Trusts</i> 201550026 201735001 | 6012.05-01 |
| Section 6013 | Joint Returns of Income Tax by Husband and Wife 201325013 201411017 | 6013.00-00 |
| | • Signatures on Return | 6013.01-00 |
| | • <i>Agent or Guardian</i> 201211015 | 6013.01-01 |
| | • Marital Status | 6013.03-00 |
| | • <i>Nonresident Alien</i> 201329016 | 6013.03-04 |
| Section 6020 | Returns Prepared for or Executed by Secretary 201238028 | 6020.00-00 |
| Section 6031 | Return of Partnership Income | 6031.00-00 |
| | • Information Required to be Provided to Partners | 6031.04-00 |

| | | |
|----------------------|---|--------------------|
| | • Payments to Attorneys | 6045.07-00 |
| | • <i>Payments to Attorneys for Third Parties</i> 201533012 | 6045.07-01 |
| Section 6046 | Returns as to Organization or Reorganization of Foreign Corporations and as to Acquisitions of Their Stock 201736021 | 6046.00-00 |
| Section 6048 | Returns as to Certain Foreign Trusts 201208028 201402006 201402006 201736021 | 6048.00-00 |
| Section 6049 | Returns Regarding Payments of Interest 201221018 201310043 201426002 | 6049.00-00 |
| Section 6050I | Returns Relating to Cash Received in Trade or Business 201540013 | 6050I.00-00 |
| | • Compliance 201540013 | 6050I.01-00 |
| Section 6050J | Returns Relating to Foreclosures and Abandonments of Security 201533012 | 6050J.00-00 |
| Section 6050P | Returns Relating to Cancellation of Indebtedness by Certain Financial Entities 201217001 201240001 201301013 201532022 201540009 201543004 201642011 201742017 201807008 | 6050P.00-00 |
| Section 6051 | Receipts for Employees 201312030 201605015 201623003 201624012 | 6051.00-00 |
| Section 6061 | Signing of Returns and Other Documents 201210031 201214027 201302035 201316018 201625016 | 6061.00-00 |
| | • Electronic Signature 201650019 | 6061.07-00 |
| Section 6062 | Signing of Corporation Returns 201411024 201536025 | 6062.00-00 |
| Section 6063 | Signing of Partnership Returns 201425011 | 6063.00-00 |
| Section 6081 | Extension of Time for Filing Returns 201202005 201409005 | 6081.00-00 |
| Section 6103 | Confidentiality and Disclosure of Returns and Return Information 201237018 201239009 201310041 201312046 201411023 201545023 201608015 201650016 201742024 | 6103.00-00 |
| | • General Rule 201218013 201443017 201443018 201545023 201746025 | 6103.01-00 |
| | • Definitions 201319013 201515028 201608013 201728022 | 6103.02-00 |
| | • Disclosure Pursuant to Taxpayer's Consent 201214024 201235012 201312037 201502011 201515027 201545023 | 6103.03-00 |
| | • Disclosure to Persons Having Material Interest 201302033 | 6103.05-00 |
| | • Disclosure to Departments of Treasury or Justice Employees for Tax Admin- istration Purposes 201216036 201550038 201550039 | 6103.08-00 |
| | • Disclosure for Tax Administration Purpose 201250020 201742024 | 6103.11-00 |

| | | |
|---------------------|--|-------------------|
| | • Disclosure for Certain Tax Administration Services 201219020 | 6103.14-00 |
| Section 6109 | Identifying Numbers 201610018 | 6109.00-00 |
| | • Employer ID Numbers 201520011 201520011 201520011 201650020 | 6109.03-00 |
| | • Requirement to Obtain 201409008 | 6109.04-00 |
| Section 6110 | Public Inspection of Written Determinations 201321020 | 6110.00-00 |
| | • Limitation on Inspection 201443018 201443019 | 6110.02-00 |
| Section 6166 | Extension of Time to Pay Estate Tax 201226027 201304006 201343004 201403012 201403012 | 6166.00-00 |
| | • Election - Time and Manner 201302037 | 6166.01-00 |
| | • Acceleration of Payments 201403012 201403012 | 6166.02-00 |
| | • Extension of Time For Payment of Estate Where Estate Consists Largely of Interest in Closely Held Business 201403012 201403012 | 6166.50-00 |
| | • Acceleration of Estate Tax Payable in Installments 201403012 201403012 | 6166.52-00 |
| Section 6201 | Assessment Authority 201221014 201246036 201320019 201341034 201347021 201438025 201510043 201526008 201735021 | 6201.00-00 |
| | • Administrative Procedures 201211018 201211022 | 6201.01-00 |
| | • Authority of Officers of Internal Revenue Service 201637001 | 6201.02-00 |
| Section 6203 | Method of Assessment 201310033 | 6203.00-00 |
| Section 6204 | Supplemental Assessments 201442055 | 6204.00-00 |
| Section 6205 | Special Rules Applicable to Certain Employment Taxes 201723021 | 6205.00-00 |
| Section 6211 | Definition of a Deficiency 201221021 201312039 | 6211.00-00 |
| Section 6212 | Notice of Deficiency 201808017 | 6212.00-00 |
| | • Name and Address 201808017 | 6212.02-00 |
| | • <i>Income and Gift Taxes</i> 201808017 | 6212.02-01 |
| | • <i>Estate Tax</i> 201808017 | 6212.02-03 |
| | • <i>Last Known Address</i> 201315025 | 6212.02-04 |

| | | |
|---------------------|--|-------------------|
| | • Necessity for Notice of Deficiency 201545016 | 6212.03-00 |
| | • Recission of Notices of Deficiency 201246033 | 6212.06-00 |
| | • Further Deficiency Notice Restricted 201223016 | 6212.07-00 |
| Section 6213 | Restrictions Applicable to Deficiencies; Petition to Tax Court | 6213.00-00 |
| | • Petition to Tax Court 201549028 | 6213.01-00 |
| | • Jurisdiction of Tax Court | 6213.02-00 |
| | • <i>Decedent and Estate</i> 201334040 | 6213.02-02 |
| | • Proper v. Improper Person Filing Appeal | 6213.03-00 |
| | • <i>Fiduciaries</i> 201334040 | 6213.03-05 |
| | • Exceptions to Restrictions | 6213.07-00 |
| | • <i>Amount Paid</i> 201236026 | 6213.07-03 |
| | • Waiver of Restrictions 201312047 201334040 | 6213.08-00 |
| | • Coordination with Bankruptcy Code 201549028 201602011 | 6213.09-00 |
| Section 6221 | Tax Treatment Determined At Partnership Level 201202023 201207008 201303010 201307007 201319027 201423021 201424022 201509036 201608014 | 6221.00-00 |
| Section 6222 | Partner's Return Must Be Consistent with Partnership Return or Secretary Notified of Inconsistency 201447031 201711010 | 6222.00-00 |
| | • Notification 201526009 | 6222.01-00 |
| | • Effect of Failure to Notify 201520007 201520007 201520007 201711010 | 6222.03-00 |
| Section 6223 | Notice to Partners of Proceedings 201212019 201213027 201218012 201219018 201247014 201328033 | 6223.00-00 |
| | • Information for Secretary's Notices 201210030 201502012 | 6223.02-00 |
| | • Mailing Notice 201402005 201402005 | 6223.03-00 |
| | • Failure to Provide Notice 201236030 | 6223.04-00 |
| | • <i>Proceedings Finished</i> 201236030 | 6223.04-01 |
| Section 6224 | Participation in Administrative Proceedings; Waivers; Agreements 201310036 201431030 201550041 201723024 | 6224.00-00 |
| | • Partner May Waive Rights 201337016 | 6224.01-00 |

| | | |
|---------------------|--|-------------------|
| | <ul style="list-style-type: none"> • <i>Settlement Agreement</i> 201235014 201235018 201248017 201312040 201312042 201710028 201710028 201710028 | 6224.01-01 |
| | <ul style="list-style-type: none"> • <i>Settlement of Penalties</i> 201236029 201534011 | 6224.01-02 |
| | <ul style="list-style-type: none"> • <i>Tax Matters Partner May Bind Certain Other Partners</i> 201216035 201235016 201319025 201515033 | 6224.01-05 |
| | <ul style="list-style-type: none"> • Application of Consistent Settlement Rule 201319022 | 6224.02-00 |
| Section 6225 | Assessments Made Only After Partnership Level Proceedings Are Completed 201419014 | 6225.00-00 |
| Section 6227 | Administrative Adjustments Requests 201303014 201311025 201413008 201418047 201513001 201526014 | 6227.00-00 |
| | <ul style="list-style-type: none"> • Other Requests 201236028 201320018 201413007 201416008 201416008 | 6227.05-00 |
| Section 6228 | Judicial Review Where Administrative Adjustment Request Is Not Allowed In Full | 6228.00-00 |
| | <ul style="list-style-type: none"> • Period for Filing Petition 201319028 | 6228.02-00 |
| | <ul style="list-style-type: none"> • Other Requests 201241006 | 6228.05-00 |
| Section 6229 | Period of Limitations for Making Assessments 201213028 201219016 201239010 201302038 201315024 201402007 201402007 201402009 201402009 201418050 201420018 201439002 201503015 201509036 | 6229.00-00 |
| | <ul style="list-style-type: none"> • Extension by Agreement 201211012 201236027 201241008 201312038 201312043 201319023 201319029 201324015 201402011 201402011 201402012 201402012 201438026 201526016 201531017 201710028 201710028 201710028 | 6229.02-00 |
| | <ul style="list-style-type: none"> • Special Rule in Cases of Fraud | 6229.03-00 |
| | <ul style="list-style-type: none"> • <i>No Return Filed Equals No Limit</i> 201303011 | 6229.03-02 |
| | <ul style="list-style-type: none"> • Suspension of Statutory Period 201221016 | 6229.04-00 |
| Section 6230 | Additional Administration Provisions 201215009 201502009 201510047 | 6230.00-00 |
| | <ul style="list-style-type: none"> • Coordination with Deficiency Proceedings 201413011 201447037 201650015 | 6230.01-00 |
| | <ul style="list-style-type: none"> • Claims Arising Out of Erroneous Computations 201204011 | 6230.03-00 |
| | <ul style="list-style-type: none"> • <i>Time for Filing Claim</i> 201412017 | 6230.03-01 |
| Section 6231 | Definitions and Special Rules 201211023 201550040 | 6231.00-00 |
| | <ul style="list-style-type: none"> • Partnerships 201235015 201303012 | 6231.01-00 |

| | | |
|---------------------|--|-------------------|
| | • <i>Exception for Small Partnerships</i> 201219022 201221019 201251017 201303011 201319014 201421020 201510046 201530019 201550040 | 6231.01-01 |
| | • Partner 201319026 201326016 201550041 | 6231.02-00 |
| | • Partnership Item 201210034 201211013 201221017 201326017 201447031 201515032 201534010 201608014 201617008 201721019 | 6231.03-00 |
| | • Nonpartnership Item 201617008 | 6231.04-00 |
| | • Affected Item 201206017 201210036 201324018 201447036 201515029 201614034 | 6231.05-00 |
| | • Computational Adjustment 201210037 | 6231.06-00 |
| | • Tax Matters Partner 201202024 201204013 201207005 201211017 201219017 201219019 201219023 201251013 201251014 201302034 201304008 201326018 201343023 201402014 201402014 201418051 201418052 201503014 201515030 201530018 201534009 201536021 201543018 201603029 201620010 201620010 201652019 201710023 201722025 201725028 201742025 201744018 | 6231.07-00 |
| | • Pass-Thru Partner 201550040 | 6231.09-00 |
| | • Husband and Wife 201319024 | 6231.12-00 |
| | • Items Cease to Be Partnership Items in Certain Cases 201202025 201303013 201432019 201432021 201510044 201530021 | 6231.13-00 |
| | • <i>Conversion Under 6223(e)</i> 201603029 | 6231.13-06 |
| | • Regulations with Respect to Certain Special Enforcement Areas 201211017 201241007 201244019 | 6231.14-00 |
| Section 6233 | Extension to Entities Filing Partnership Returns, Etc. 201442056 | 6233.00-00 |
| Section 6301 | Collection Authority 201502010 | 6301.00-00 |
| Section 6321 | Lien for Taxes (Lien Right v. No Lien Right) 201216039 201306022 201439003 | 6321.00-00 |
| | • Property Subject v. Not Subject to Lien (See 6301.12-00) 201423024 | 6321.01-00 |
| | • <i>Trusts</i> 201324017 | 6321.01-51 |
| | • Lien Priority v. No Lien Priority 201323019 | 6321.03-00 |
| | • <i>State and Local Taxes and Liens</i> 201244016 | 6321.03-23 |
| Section 6323 | Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid) 201211023 201326015 201520012 201520012 201552030 201616010 201710025 201710025 201710025 | 6323.00-00 |
| | • Filing Notice of Lien | 6323.01-00 |

| | | |
|---------------------|---|-------------------|
| | • <i>Securities</i> 201311026 | 6323.01-05 |
| | • Validity as Against Mortgages (See 6321.03-20) | 6323.02-00 |
| | • <i>Future Advances</i> 201526015 | 6323.02-02 |
| Section 6324 | Special Liens for Estate and Gift Tax 201418048 | 6324.00-00 |
| | • Estate Tax Liens 201210032 201214031 | 6324.01-00 |
| Section 6325 | Release of Lien or Discharge of Property 201202018 201348014 | 6325.00-00 |
| | • Certificate of Discharge 201214028 201710024 201710024 201710024 | 6325.03-00 |
| | • Escrow Agreements | 6325.28-00 |
| | • <i>Discharge of Lien</i> 201235013 | 6325.28-01 |
| Section 6331 | Levy and Distraint 201240022 201248016 201248020 201302029 201310040 201316019 201520009 201520009 201350036 201411019 201447028 201520009 201521001 201521001 201521001 201521001 201521001 201545024 201602006 201602007 201602008 201721018 201811013 | 6331.00-00 |
| | • Exempt Property (See 6334.00-00) 201248020 | 6331.11-00 |
| | • Failure to Surrender Property (See 6332.00-00) 201248021 | 6331.12-00 |
| | • Levy Procedure 201214030 201722027 | 6331.18-00 |
| | • Banks 201404009 | 6331.31-00 |
| | • Salary and Wages . . . 201302029 | 6331.33-00 |
| Section 6332 | Surrender of Property Subject to Levy (See 6331.12-00) 201509038 | 6332.00-00 |
| | • Bank Deposit 201350036 | 6332.01-00 |
| | • Enforcement of Levy 201509038 | 6332.05-00 |
| Section 6333 | Production of Books 201211016 201447029 | 6333.00-00 |
| Section 6334 | Property Exempt From Levy 201316019 201521001 201521001 201521001 201521001 201521001 201547005 | 6334.00-00 |
| Section 6335 | Sale of Seized Property 201350035 201535018 | 6335.00-00 |
| | • Deed 201535018 | 6335.05-00 |
| Section 6338 | Certificate of Sale; Deed of Real Property 201531018 | 6338.00-00 |

| | | |
|---------------------|---|-------------------|
| Section 6342 | Application of Proceeds of Levy 201411028 201411034 | 6342.00-00 |
| | • Surplus Proceeds 201411028 201411034 | 6342.01-00 |
| Section 6343 | Authority to Release Levy 201350040 201526015 201534008 201746024 | 6343.00-00 |
| Section 6401 | Amounts Treated as Overpayments 201252015 201509033 | 6401.00-00 |
| | • Assessment or Collection After Limitation Period 201550035 | 6401.01-00 |
| Section 6402 | Authority to Make Credits or Refunds 201223019 201312044 201316020 201520010 201520010 201350039 201405013 201412014 201502014 201520010 201526007 | 6402.00-00 |
| | • Credit of Overpayment Against Any Tax Liability 201214028 201307006 201350039 201739015 | 6402.01-00 |
| | • <i>Credits Against Estimated Tax</i> 201727007 | 6402.01-02 |
| | • Refund Subject to Off-Set 201204009 | 6402.02-00 |
| | • Access to Refund | 6402.03-00 |
| | • <i>Assignment of Refund Check</i> 201211024 | 6402.03-01 |
| | • <i>Refund to Certain Fiduciaries of Insolvent Members of Affiliated Groups</i> 201402008 201402008 | 6402.03-02 |
| Section 6404 | Abatements 201215006 201313029 201414020 201426026 201526008 201550042 201723022 | 6404.00-00 |
| | • General Rule | 6404.01-00 |
| | • <i>Excessive</i> 201520010 201520010 201515026 201520010 | 6404.01-01 |
| | • <i>After Limitation Period</i> 201302025 | 6404.01-02 |
| | • Interest Assessments 201335013 201414020 | 6404.04-00 |
| | • Penalty Assessments 201623010 | 6404.05-00 |
| | • Abatement of Interest 201414020 | 6404.06-00 |
| Section 6405 | Reports of Refunds and Credits | 6405.00-00 |
| | • Tentative Adjustments 201235019 | 6405.03-00 |
| Section 6407 | Date of Allowance of Refund or Credit 201739013 | 6407.00-00 |
| Section 6411 | Tentative Carryback and Refund Adjustments 201335013 | 6411.00-00 |
| | • Contents of Applications 201244018 | 6411.04-00 |

| | | |
|---------------------|---|-------------------|
| | • <i>Application v. Claim for Refund</i> 201545022 | 6411.04-01 |
| | • Time for Filing Application 201244018 | 6411.05-00 |
| Section 6427 | Fuels Not Used for Taxable Purposes 201230022 201342010 | 6427.00-00 |
| | • Nontaxable Uses 201421017 | 6427.01-00 |
| | • Income Tax Credit in Lieu of Payment 201342010 201447034 | 6427.13-00 |
| Section 6501 | Limitations on Assessment and Collection (Barred v. Not Barred) 201207007 201221014 201235020 201240023 201319017 201319030 201713001 201335013 201348015 201411031 201429026 201447032 201640017 201650018 201652022 | 6501.00-00 |
| | • Effects of Net Operating Loss Carrybacks 201335013 | 6501.01-00 |
| | • Time Return Deemed Filed | 6501.03-00 |
| | • <i>Date Limitations Begin</i> 201238028 | 6501.03-03 |
| | • Adequacy of Return to Start Limitations Running (Sufficient v Insufficient) 201438021 201545016 | 6501.04-00 |
| | • <i>Information Returns</i> 201206014 201402013 201402013 201432020 | 6501.04-03 |
| | • <i>Amended Returns</i> 201206014 201252015 | 6501.04-11 |
| | • <i>S Corporation and Shareholder Returns</i> 201238026 201543015 | 6501.04-14 |
| | • Fraud--Exception to Period of Limitations (See Also 6653.03-00) 201238026 | 6501.05-00 |
| | • <i>Transferee Liability</i> 201319012 | 6501.05-06 |
| | • <i>Intent v. No Intent to Defraud</i> 201238026 | 6501.05-07 |
| | • Return Not Filed--Exception to Period of Limitations 201238028 201411021 | 6501.06-00 |
| | • Omission of Income (25% Rule)--Exception to Period of Limitations 201247015 201333008 201543015 | 6501.07-00 |
| | • <i>Determination of Percentage of Omission</i> 201543015 | 6501.07-13 |
| | • <i>Estate and Gift Taxes</i> 201643020 | 6501.07-18 |
| | • Waiver of Limitation (Waived v. Not Waived) 201206016 201323020 201324016 201351018 201610019 201626023 201652023 | 6501.08-00 |
| | • <i>Amended Returns as Waivers</i> 201206014 | 6501.08-05 |
| | • <i>Necessity for Signature of Commissioner</i> 201235009 | 6501.08-07 |

| | | |
|---------------------|--|-------------------|
| Section 6521 | Mitigation of Effect of Limitation in Case of Related Taxes Under Different Chapters 201808016 | 6521.00-00 |
| | • Self Employment Tax and Tax on Wages 201808016 | 6521.01-00 |
| | • <i>Offsets</i> 201315023 201808016 | 6521.01-01 |
| | • Interaction With Section 3509 201808016 | 6521.02-00 |
| Section 6532 | Periods of Limitation on Suits (Barred v. Not Barred) 201535016 | 6532.00-00 |
| | • Erroneous Refund Recovery 201535016 201625014 | 6532.01-00 |
| | • Suits by Taxpayer | 6532.02-00 |
| | • <i>Extension of Time</i> 201328032 | 6532.02-04 |
| | • <i>Reconsideration by Secretary</i> 201549029 | 6532.02-06 |
| | • Suits By U.S. for Recovery of Erroneous Refunds 201304007 | 6532.03-00 |
| Section 6601 | Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed) 201249015 201426026 201447034 201518014 201710026 201722026 201727004 | 6601.00-00 |
| | • Interest on Deficiencies 201405013 | 6601.01-00 |
| | • <i>Carryback Eliminating Deficiencies</i> 201438024 | 6601.01-01 |
| | • Interest on Delinquent Taxes | 6601.02-00 |
| | • <i>Starting Date (Avon Products)</i> 201603027 | 6601.02-01 |
| | • Request for Interest Netting 201534012 | 6601.10-00 |
| | • Statute of Limitations on Collection of Interest 201319017 | 6601.12-00 |
| Section 6611 | Interest on Overpayments (Interest v. No Interest) 201330032 201330032 201548019 201617005 201625017 | 6611.00-00 |
| | • Interest on Refunds 201625017 | 6611.04-00 |
| | • Exception for Refunds Within 45 Days 201625017 | 6611.07-00 |
| Section 6621 | Determination of Rate of Interest; Compounding of Interest 201225011 201727004 | 6621.00-00 |
| | • Interest on Substantial Underpayment 201421019 | 6621.03-00 |
| Section 6651 | Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax) 201210033 201713001 201723023 | 6651.00-00 |
| | • Reasonable Cause v. Willful Neglect | 6651.03-00 |

| | | |
|---------------------|---|-------------------|
| | • <i>Illness and Incompetency</i> 201637012 | 6651.03-07 |
| | • Voluntary Filing of Late Return 201238028 | 6651.07-00 |
| | • Increase in Penalty for Fraudulent Failure to File 201238028 201545016 | 6651.22-00 |
| Section 6652 | Failure to File Certain Information Returns, Registration Statements, Etc. 201411033 | 6652.00-00 |
| Section 6656 | Failure to Make Deposit of Taxes (Penalty v. No Penalty) 201414017 | 6656.00-00 |
| | • Reasonable Cause v. Willful Neglect 201414017 | 6656.01-00 |
| Section 6662 | Accuracy-related penalty 201207008 201213026 201504012 201504013 201711009 | 6662.00-00 |
| Section 6663 | Fraud Penalty 201543016 201545016 201640016 | 6663.00-00 |
| Section 6664 | Definitions and Special Rules | 6664.00-00 |
| | • Definition of Underpayment 201302036 201543016 201545016 201640016 | 6664.01-00 |
| | • Reasonable Cause Exception 201202026 201711009 | 6664.03-00 |
| Section 6665 | Applicable Rules | 6665.00-00 |
| | • Procedure for Assessing Certain Additions to Tax 201226028 | 6665.02-00 |
| Section 6671 | Rules for Application of Assessable Penalties 201226028 | 6671.00-00 |
| Section 6672 | Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC 201312036 201323022 | 6672.00-00 |
| Section 6676 | Failure to Supply Identifying Numbers (Penalty v. No Penalty) 201520005 201520005 201520005 201538019 201607027 201640016 | 6676.00-00 |
| Section 6677 | Failure to File Information With Respect to Certain Foreign Trusts 201208028 201736021 | 6677.00-00 |
| | • Requirement for Filing Return | 6677.01-00 |
| | • <i>Application of Section 6048</i> 201208028 | 6677.01-01 |
| | • Reasonable Cause Exception 201208028 | 6677.03-00 |
| Section 6694 | Understatement of Taxpayer's Liability by Income Tax Return Preparer 201425012 201518017 201519029 201804008 | 6694.00-00 |
| | • Negligence or Intentional Disregard 201514008 | 6694.01-00 |
| | • Willful Understatement of Liability 201519029 | 6694.02-00 |
| Section 6696 | Rules Applicable With Respect to Sections 6694 and 6695 201514008 | 6696.00-00 |

| | | |
|---------------------|---|-------------------|
| Section 6697 | Assessable Penalties with Respect to Liability for Tax of Regulated Investment Companies 201727004 | 6697.00-00 |
| Section 6698 | Failure to File Partnership Return 201733013 | 6698.00-00 |
| Section 6700 | Promoting Abusive Tax Shelters 201235017 | 6700.00-00 |
| Section 6701 | Penalties for Aiding and Abetting Understatement of Tax Liability 201211014 201235017 201518017 201519029 201531015 | 6701.00-00 |
| | • Penalty Amount 201742021 201805001 | 6701.02-00 |
| Section 6702 | Frivolous Income Tax Return 201348015 201502013 201623010 | 6702.00-00 |
| | • What Constitutes 201513002 | 6702.01-00 |
| Section 6703 | Rules Applicable to Penalties Under Section 6700, 6701, and 6702 (See Also 6700, 6701, 6702) 201211014 | 6703.00-00 |
| Section 6707 | Failure to Furnish Information Regarding Tax Shelters (See Also 6111.00-00) 201531019 | 6707.00-00 |
| | • Failure to Register Tax Shelter 201538018 | 6707.01-00 |
| Section 6721 | Failure to File Certain Information Returns (See Also 6652.00-00) 201234025 201246028 201248022 201315017 201438028 201503013 201549026 201603031 201629008 | 6721.00-00 |
| | • Failure v. No Failure 201234025 | 6721.01-00 |
| Section 6722 | Failure to Furnish Certain Payee Statements 201315017 201503013 201629008 | 6722.00-00 |
| Section 6723 | Failure to Comply with Other Information Reporting Requirements | 6723.00-00 |
| | • Waiver | 6723.03-00 |
| | • <i>Due Diligence</i> 201615012 201615012 | 6723.03-02 |
| Section 6724 | Waiver; Definitions and Special Rules 201603031 | 6724.00-00 |
| Section 6851 | Termination Assessments of Income Tax 201723019 | 6851.00-00 |
| Section 6901 | Transferred Assets (See 9113.00-00) 201212020 201337015 201447038 | 6901.00-00 |
| | • Method of Collection 201211018 201811015 | 6901.01-00 |
| | • Liability 201212020 | 6901.02-00 |
| | • Period of Limitations 201319012 | 6901.03-00 |
| Section 6903 | Notice of Fiduciary Relationship (See Also 3467) 201302027 | 6903.00-00 |

| | | |
|----------------------|--|--------------------|
| Section 6904 | Prohibition of Injunctions 201621010 | 6904.00-00 |
| Section 7101 | Form of Bonds 201231001 | 7101.00-00 |
| Section 7121 | Closing Agreements 201310036 201316017 201350038 | 7121.00-00 |
| | • Finality 201240021 | 7121.02-00 |
| Section 7122 | Compromises 201302032 201421018 | 7122.00-00 |
| Section 7402 | Jurisdiction of District Courts 201313021 201313030 201621013 | 7402.00-00 |
| Section 7422 | Civil Actions for Refund 201739013 | 7422.00-00 |
| Section 7425 | Discharge of Liens 201545025 | 7425.00-00 |
| | • Special Rules | 7425.04-00 |
| | • <i>Consent to Sale</i> 201202018 | 7425.04-02 |
| Section 7426 | Civil Actions by Persons Other Than Taxpayers 201235013 | 7426.00-00 |
| Section 7428 | Declaratory Judgments Relating to Status & Classification of Organizations Under Section 501(c)(3), etc. 201238032 201731019 | 7428.00-00 |
| | • Revocation (Gladstone Issue) 201518020 201533022 | 7428.02-00 |
| Section 7436 | Proceedings for Determination of Employment Status 201740020 | 7436.00-00 |
| | • Tax Court Jurisdiction | 7436.01-00 |
| | • <i>Worker Classification</i> 201735021 | 7436.01-03 |
| Section 7452 | Representation of Parties 201506010 201509031 | 7452.00-00 |
| Section 7453 | Rules of Practice, Procedure, and Evidence 201210035 201351021 | 7453.00-00 |
| | • Evidence and its Submission 201224030 | 7453.31-00 |
| Section 7503 | Time for Performance of Acts Where Last Day Falls on Saturday, Sunday, or Legal Holiday 201603026 201643022 | 7503.00-00 |
| Section 7507 | Exemption of Insolvent Banks From Tax 201614035 | 7507.00-00 |
| Section 7508 | Time for Performing Certain Acts Postponed by Reason of Service in a Combat Zone 201535017 201740021 201748009 | 7508.00-00 |
| Section 7508A | Authority to Postpone Certain Tax-Related Deadlines by Reason of Presidentially Declared Disasters 201723023 201808015 | 7508A.00-00 |

| | | |
|---------------------|--|-------------------|
| Section 7512 | Separate Accounting for Certain Collected Taxes, etc. 201536018 | 7512.00-00 |
| Section 7513 | Reproduction of Returns and Other Documents 201224030 | 7513.00-00 |
| Section 7519 | Required Payments for Entities Electing Not To Have Required Taxable Year | 7519.00-00 |
| | • Timely Payments 201302022 | 7519.02-00 |
| Section 7520 | Valuation Tables | 7520.00-00 |
| | • Election In the Case of Charitable Transfers 201518007 | 7520.01-00 |
| Section 7521 | Procedure For Taxpayer Interviews 201552029 201603030 | 7521.00-00 |
| Section 7602 | Examination of Books and Witnesses 201329017 201330036 201330036 201510045 201621012 | 7602.00-00 |
| | • Issuance | 7602.07-00 |
| | • <i>Contents of Summons</i> 201310030 | 7602.07-02 |
| Section 7603 | Service of Summons | 7603.00-00 |
| | • Method of Delivery 201310038 | 7603.01-00 |
| Section 7605 | Time and Place of Examination | 7605.00-00 |
| | • Restrictions on Examination of Taxpayer 201212017 201504015 201645013 | 7605.01-00 |
| Section 7609 | Special Procedures for Third-Party Summonses | 7609.00-00 |
| | • Notice to Person Identified 201310030 | 7609.02-00 |
| Section 7623 | Expenses of Detection and Punishment of Frauds 201808014 | 7623.00-00 |
| Section 7651 | Administration and Collection of Taxes in Possessions 201319016 | 7651.00-00 |

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

201201008 201202011 201202013 201205007 201206007 201206008 201206012
201206013 201208009 201208010 201213007 201213015 201215002 201215003
201216001 201216002 201216003 201216004 201216012 201216014 201216020
201216021 201216024 201219007 201221005 201223009 201223010 201224008
201224009 201224020 201224021 201224022 201226012 201228031 201228032
201229009 201230001 201230010 201230013 201230014 201231005 201231008
201231009 201232010 201232031 201233007 201234013 201234015 201236016
201236019 201236020 201236021 201236024 201238001 201238002 201238003
201240009 201241003 201243005 201244011 201245003 201246003 201246006
201246014 201246015 201246016 201246026 201247002 201247003 201247006
201249008 201250016 201251011 201301005 201301006 201302012 201308012
201308013 201308014 201310013 201311008 201311013 201312001 201312002
201312003 201312004 201312005 201312006 201312007 201312008 201312009
201312010 201312011 201312012 201312013 201312014 201312015 201313004
201313005 201313006 201313007 201313008 201313009 201313010 201313011
201314010 201314015 201314039 201320016 201321001 201321004 201321013
201321014 201321015 201322021 201322022 201322037 201322038 201330009
201330013 201330014 201330028 201330029 201618001 201618001 201618002
201618002 201632016 201634009 201634009 201634009 201634021 201634021
201634021 201701015 201701016 201731011 201749001 201749009 201749010
201308012 201308013 201308014 201330009 201330013 201330014 201330028
201330029 201331001 201334011 201334012 201334013 201334014 201334015
201334016 201334017 201334018 201334019 201334020 201334021 201334022
201334023 201334024 201334025 201334026 201334027 201334028 201334029
201335003 201335004 201336001 201336005 201338030 201338032 201338033
201338037 201341025 201342002 201345022 201347007 201347008 201348002
201348003 201348004 201349001 201352004 201403009 201403009 201403013
201403013 201410015 201410016 201410028 201411003 201411010 201414008
201414012 201417004 201417008 201418012 201419002 201419003 201420014
201421001 201422001 201422009 201422010 201422013 201423007 201423016
201424012 201424018 201426003 201429013 201429014 201431007 201434006
201434015 201434025 201437002 201437008 201438017 201440001 201440002
201440005 201442008 201442009 201442011 201442012 201442022 201442023
201442024 201442025 201442026 201442027 201442028 201442029 201442039
201442040 201443005 201443005 201443007 201443007 201443008 201443008
201443010 201443010 201443011 201443012 201443012 201444026 201444027
201444028 201444029 201444030 201444031 201444032 201444038 201446012
201446014 201447017 201448006 201448015 201450007 201450008 201452001
201452003 201452005 201452006 201452007 201452008 201452009 201452010
201452011 201452012 201501001 201501002 201501003 201501004 201501008
201501009 201504001 201505004 201505005 201507009 201507010 201507012
201510028 201515015 201515022 201516004 201516005 201516006 201516018
201516024 201516032 201516033 201516034 201516040 201516048 201516057
201516058 201516059 201516060 201517002 201518001 201519006 201522003
201523002 201524007 201524014 201524015 201524022 201527020 201527021
201527022 201527023 201527024 201527025 201527026 201527027 201527028
201527029 201527030 201527031 201527033 201527034 201527035 201527041
201528011 201528015 201528021 201528022 201528023 201529005 201529007
201532003 201533007 201533008 201533009 201534002 201534003 201534004
201535010 201535015 201537008 201538001 201538014 201538020 201539002
201539004 201539009 201539010 201539011 201539012 201539013 201539014
201539015 201539016 201539017 201539022 201539023 201539026 201539027
201539031 201541002 201541002 201541004 201541004 201543010 201544022
201546002 201546005 201549005 201549006 201549007 201549008 201549009
201549011 201549012 201549014 201549015 201549016 201549018 201549021
201550026 201550027 201550030 201602002 201603022 201605001 201606009
201606010 201606011 201607002 201607006 201607007 201607008 201607009
201607010 201607011 201607012 201607013 201607014 201607015 201607016
201607018 201607020 201607021 201608003 201608004 201610008 201610009

201611012 201611013 201611018 201614013 201614014 201614018 201614024
 201620005 201620005 201621001 201621002 201621003 201621004 201621005
 201622004 201622008 201622016 201622017 201622018 201622020 201623004
 201623008 201624006 201624010 201626006 201628001 201628012 201633016
 201633018 201633019 201633024 201633030 201633031 201634009 201634021
 201636012 201637004 201638019 201639005 201639006 201639013 201641004
 201641016 201642009 201642010 201643001 201643010 201643011 201643012
 201643013 201649007 201649008 201649011 201651009 201652011 201652013
 201702010 201702011 201702012 201702013 201706007 201709002 201711004
 201711005 201714004 201714005 201714006 201716011 201716023 201719002
 201719003 201722015 201722018 201724009 201724010 201724016 201728005
 201728006 201728007 201728008 201728009 201728010 201728011 201728012
 201728013 201733002 201734007 201735012 201736006 201736012 201736013
 201738010 201740010 201740011 201742004 201742018 201742019 201744001
 201744002 201744012 201745006 201746001 201746002 201746003 201746004
 201746005 201746006 201746007 201746008 201746009 201746010 201746011
 201746012 201746013 201746014 201746015 201746016 201746017 201751008
 201752004 201752004 201752005 201752005 201801003 201801010 201802005
 201804003 201804004 201807009 201808004 201808006 201808007 201808010
 201811004 201812003 201812007 201814003 201814007 **201815007 201815009**
201815010 201815011 201815015

- Associations v. Corporations 7701.01-00
 201208020 201328003 201441014 201441015 201446019 201514003 201527039
 201545006 201545007 201545008 201545009 201545011 201545020
- Partnerships v. Associations 7701.02-00
 201221015 201312033 201338041 201441015 201614011 201614012 201743003
 201744017 201745005
- Joint Ventures 7701.02-02
 201305006 201323015
- Association v. Trust 7701.03-00
 201230014 201240009 201241003 201516024 201523017 201527004 201532023
 201620004 201620004 201638019 201638019 201702013 201739004 201808004
 201808004
- Investments 7701.03-05
 201613005
- Liquidating Trusts 7701.03-06
 201208036 201230014 201230020 201240009 201241003 201244004 201341001
 201417004 201420011 201516024 201620004 201620004 201643005 201702013
- Ordinary Trusts 7701.03-08
 201245003 201538006 201538007 201538008
- Business Trusts 7701.03-09
 201337012
- Investment Trusts 7701.03-10
 201226019
- Fixed Investment Trusts 7701.03-11
 201229003 201750009
- Domestic, Foreign Persons 7701.04-00
 201509035
- Fiduciary v. Agent 7701.05-00
 201302026
- Indian Tribal Government 7701.20-00
 201739011

| | | |
|----------------------|--|--------------------|
| | • Definition of Resident Alien | 7701.21-00 |
| | • <i>Coordination with Income Tax Treaties</i> 201247013 | 7701.21-20 |
| | • Treatment of Certain Contracts For Services, etc. | 7701.22-00 |
| | • <i>Factors: Lease vs. Service Contract</i> 201525007 201525007 201525007 201525007 | 7701.22-01 |
| | • Motor Vehicle Operating Leases | 7701.25-00 |
| | • <i>Terminal Rental Adjustment Clause</i> 201304005 201337012 201404007 201727002 | 7701.25-04 |
| | • Taxable Mortgage Pools 201330008 201330008 201425001 201425010 | 7701.26-00 |
| | • Substituted Basis Property | 7701.29-00 |
| | • <i>Clarification of FMV in the Case of Nonrecourse Indebtedness</i> 201507019 | 7701.29-01 |
| | • Foreign Estate or Trust 201245003 | 7701.31-00 |
| Section 7702 | Life Insurance Contract Defined 201230009 201443015 201443015 201736019 | 7702.00-00 |
| | • Definition 201230009 | 7702.01-00 |
| | • Cash Value Accumulation Test 201230009 | 7702.02-00 |
| Section 7702A | Modified Endowment Contracts 201443015 201443015 201617004 | 7702A.00-00 |
| Section 7702B | Treatment of Qualified Long-Term Care Insurance | 7702B.00-00 |
| | • Definition 201213016 | 7702B.02-00 |
| Section 7703 | Determination of Marital Status | 7703.00-00 |
| | • Married Individuals Living Apart 201334041 | 7703.02-00 |
| Section 7704 | Certain Publicly Traded Partnerships Treated as Corporations 201213004 201232020 201233009 201236023 201250014 201313014 201316005 201322024 201330026 201330027 201330026 201330027 201336016 201338035 201340011 201411004 201414004 201417005 201418021 201514003 201523017 201523018 201527039 201541009 201549013 201614004 201636039 201651008 201710019 201710019 201710019 201722023 | 7704.00-00 |
| | • Meaning of 201224011 201224012 | 7704.01-00 |

| | | |
|---------------------|---|-------------------|
| | <ul style="list-style-type: none"> • Qualifying Income | 7704.03-00 |
| | 201201002 201206004 201208021 201216022 201217005 201224023 201226018 201227001 201227002 201232008 201232020 201233010 201234005 201236005 201241004 201250003 201301010 201308004 201313014 201313015 201314029 201314038 201315008 201315015 201322024 201324002 201328005 201330023 201330024 201308004 201330023 201330024 201331002 201336006 201336016 201337014 201338001 201338035 201340011 201341011 201346007 201347001 201347015 201349004 201351009 201403004 201403004 201403008 201403008 201405011 201410017 201411004 201412007 201414002 201414004 201416003 201417005 201418021 201420012 201448019 201451002 201523018 201537007 201537014 201538012 201541008 201541009 201545002 201548013 201549004 201549013 201602004 201608011 201611017 201614004 201619002 201633020 201636025 201636039 201637007 201721007 201722023 201723004 201724024 201728021 201732006 201736020 201751006 | |
| | <ul style="list-style-type: none"> • Transitional Rule for Existing Partnerships | 7704.05-00 |
| | 201314025 | |
| Section 7805 | Rules and Regulations | 7805.00-00 |
| | 201517026 201517027 201716001 201716025 201716026 201716029 201716030 201716033 201716036 201716038 201716041 201716042 201717020 201717022 201717024 201717025 201717031 201717032 201717034 201717035 201718030 201718032 201719021 | |
| | <ul style="list-style-type: none"> • Prospective Application of Changes in Regulations | 7805.01-00 |
| | <ul style="list-style-type: none"> • <i>Prospective Application of Rulings</i> | 7805.01-01 |
| | 201537023 | |
| | <ul style="list-style-type: none"> • Reversals of Regulations or Rulings With Retroactive Effect | 7805.03-00 |
| | 201413013 | |
| | <ul style="list-style-type: none"> • Retroactive Effect of Regulation | 7805.04-00 |
| | <ul style="list-style-type: none"> • <i>Retroactive Application of Rulings</i> | 7805.04-01 |
| | 201216051 201233011 201245017 | |
| Section 7811 | Taxpayer Assistance Orders | 7811.00-00 |
| | <ul style="list-style-type: none"> • Authority to Issue | 7811.01-00 |
| | 201739012 | |
| Section 7871 | Indian Tribal Governments Treated As States For Certain Purposes | 7871.00-00 |
| | 201445002 | |
| | <ul style="list-style-type: none"> • Charitable Purposes | 7871.01-00 |
| | 201525014 201525014 201525014 201525014 201551003 | |
| | <ul style="list-style-type: none"> • Tax Exempt Bonds | 7871.03-00 |
| | 201630002 201630002 | |
| Section 7872 | Treatment of Loans with Below Market Interest Rates | 7872.00-00 |
| | 201426002 | |

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

201201010 201201011 201201015 201202005 201202015 201202017 201204027
201206007 201206008 201206012 201208011 201208012 201208022 201209004
201210006 201210021 201212002 201212003 201212004 201212005 201212006
201212007 201213008 201213017 201213024 201214002 201214004 201214006
201216012 201216013 201216014 201216015 201216024 201216037 201217003
201217004 201217011 201217012 201217015 201218005 201218007 201218037
201219002 201219004 201219005 201219035 201219036 201219037 201221012
201223005 201223009 201223010 201224002 201224019 201224027 201224028
201225006 201226017 201226038 201227008 201228005 201228019 201228031
201228032 201230006 201230023 201230029 201231002 201231003 201232002
201232006 201232010 201232019 201232028 201233003 201233011 201233013
201234004 201234015 201234016 201234020 201234021 201234032 201235030
201236002 201236017 201236019 201236020 201236021 201237003 201237014
201237015 201238009 201238011 201238012 201238016 201238019 201238020
201238021 201238022 201238023 201238024 201239004 201239012 201240002
201240003 201240004 201240010 201242002 201242005 201242006 201243004
201243005 201243007 201243008 201243010 201243012 201244009 201244011
201245005 201245012 201245013 201245015 201245016 201246002 201246017
201246018 201246020 201246022 201247007 201247024 201248003 201248005
201248014 201248015 201249003 201249008 201250015 201250018 201251001
201251009 201252003 201252004 201252009 201301005 201301006 201301020
201302001 201302002 201302003 201302008 201303004 201303006 201305007
201305008 201306002 201306011 201306020 201307004 201308012 201308013
201308014 201308015 201309002 201310007 201310011 201310012 201310022
201311017 201312018 201312029 201313003 201313013 201313017 201314006
201314007 201314011 201314013 201314016 201314017 201314018 201314030
201314032 201314037 201314039 201315005 201315006 201315011 201315013
201315014 201316001 201316002 201316003 201316009 201316010 201316011
201316014 201317002 201318002 201320004 201320005 201320011 201320016
201320022 201321001 201321002 201321003 201321004 201321005 201321006
201322019 201322031 201322039 201323009 201324008 201324014 201325004
201325008 201326010 201328019 201330009 201330015 201612005 201612009
201612010 201618001 201618001 201618005 201618005 201618006 201618006
201632001 201632003 201632005 201632006 201632007 201632008 201632009
201632011 201632012 201632014 201632017 201632018 201634005 201634005
201634005 201634006 201634006 201634006 201634008 201634008 201634008
201634014 201634014 201634014 201634018 201634018 201634018 201646003
201701008 201701017 201749003 201308012 201308013 201308014 201308015
201330009 201330015 201334005 201335005 201336005 201336009 201336017
201336019 201337004 201338002 201338007 201338009 201338013 201338018
201338020 201338021 201338022 201338023 201338032 201338037 201338039
201338042 201340006 201340013 201340014 201341002 201341012 201341019
201341021 201341024 201341025 201341028 201341030 201342006 201342018
201343001 201343002 201344001 201344002 201345001 201345002 201345007
201345008 201345009 201345010 201345011 201345012 201345013 201345014
201345015 201345016 201345017 201345029 201347004 201348002 201348003
201348004 201348008 201349005 201349028 201350002 201350003 201351007
201351010 201352008 201403001 201403001 201403009 201403009 201404016
201404018 201405010 201405033 201405034 201406002 201406003 201406008
201407001 201410013 201410014 201410019 201410020 201410021 201410022
201410023 201410024 201410025 201410026 201411003 201411009 201411010
201412012 201414003 201414005 201414012 201417003 201417008 201417027
201418002 201418003 201418006 201418009 201418010 201418011 201418026
201419002 201419003 201419004 201420007 201420008 201420009 201421002
201421006 201421007 201421014 201422009 201422010 201422014 201422016
201422022 201422023 201422024 201423005 201423017 201423044 201424012
201424016 201424020 201425004 201426003 201426012 201426015 201426017
201427009 201428003 201428004 201428005 201429012 201431004 201431017
201431019 201432004 201432007 201432008 201432009 201432010 201432011

201432014 201433008 201433010 201433011 201433012 201434006 201434015
201434019 201434020 201436040 201437001 201437002 201437003 201438001
201438005 201438008 201439006 201440001 201440015 201441001 201441002
201441007 201442007 201442011 201442012 201442015 201442016 201442019
201442021 201442030 201442031 201442032 201442033 201442034 201442035
201442036 201442040 201442041 201442071 201442073 201443002 201443002
201443005 201443005 201443007 201443007 201443008 201443008 201443010
201443010 201443011 201443012 201443012 201443013 201443013 201444016
201444017 201444019 201444026 201444027 201444028 201444029 201444030
201444031 201444032 201446012 201446015 201446016 201446017 201446036
201447008 201447011 201447012 201447013 201447014 201447015 201447016
201447017 201447026 201449012 201449013 201450002 201450005 201450006
201450012 201450018 201451006 201451008 201451023 201451024 201452013
201501009 201501027 201502006 201502007 201502020 201503003 201504001
201504003 201504009 201505009 201505010 201505011 201505014 201505017
201505018 201505019 201505020 201505021 201505022 201505023 201505024
201505025 201505026 201505027 201505029 201505030 201505031 201505032
201505033 201506001 201506002 201506007 201506015 201506017 201507011
201507014 201507015 201507016 201507017 201508004 201508005 201508006
201508007 201509020 201509021 201509022 201509023 201509024 201509025
201509026 201509070 201510029 201510031 201510032 201510033 201510034
201510035 201510039 201511011 201511011 201511022 201511045 201515021
201515022 201516004 201516005 201516006 201516011 201516012 201516021
201516025 201516035 201516037 201516040 201516041 201516048 201516049
201516055 201517001 201518006 201518007 201518009 201519011 201519014
201521014 201521014 201521014 201521014 201521014 201521015 201521015
201521015 201521015 201521015 201523006 201523009 201523012 201523013
201523015 201526004 201526005 201527001 201527002 201527006 201527010
201527014 201527015 201527016 201527030 201527043 201528003 201528005
201528011 201528012 201528013 201528021 201528022 201528023 201528034
201529002 201529003 201530006 201530007 201531001 201532002 201532006
201532017 201532028 201532031 201533005 201533007 201533008 201533009
201534002 201534003 201534004 201534005 201535004 201535009 201535010
201535011 201535012 201535015 201536002 201536003 201536007 201536013
201536015 201537005 201537006 201537008 201537010 201537011 201537016
201538002 201539001 201539003 201539005 201539007 201539008 201539021
201540005 201540008 201541007 201541008 201542002 201543005 201543011
201544001 201544003 201544004 201544012 201544013 201544022 201544023
201545004 201545005 201548001 201548002 201548010 201549021 201549023
201549025 201550003 201550004 201550013 201550023 201550024 201550025
201550030 201550032 201551008 201552006 201552007 201552009 201552010
201552015 201552016 201552017 201552018 201552019 201552020 201552022
201602001 201603007 201603021 201603047 201603048 201604011 201604011
201604014 201604014 201604015 201604015 201604016 201604016 201605002
201605009 201605010 201605011 201605012 201606001 201606003 201606013
201606024 201607021 201607022 201607023 201608001 201608002 201608008
201608009 201608010 201610002 201610008 201610009 201610013 201610016
201611008 201611009 201611014 201611018 201613009 201613010 201613011
201614005 201614011 201614012 201614013 201614014 201614015 201614016
201614018 201614020 201614021 201614022 201614023 201614024 201614027
201614028 201614030 201615005 201615005 201615006 201615006 201615007
201615007 201615008 201615008 201615009 201615009 201615010 201615010
201615011 201615011 201616009 201617003 201617019 201619004 201620002
201620002 201620003 201620003 201620005 201620005 201620008 201620008
201621001 201621002 201621003 201621004 201621005 201621006 201621007
201622002 201622004 201622005 201622006 201622013 201622021 201622025
201622027 201623004 201623005 201624002 201624007 201624008 201624009
201624014 201624015 201624017 201624018 201624019 201625003 201626001
201626006 201626015 201626018 201626019 201626020 201626022 201627008
201628011 201628015 201628016 201628018 201629002 201629004 201630001

201630001 201630005 201630005 201630007 201630007 201630012 201630012
 201631001 201631002 201631003 201631006 201631008 201631009 201633001
 201633002 201633003 201633006 201633008 201633015 201633031 201634005
 201634006 201634008 201634014 201634018 201635005 201635013 201636002
 201636012 201636019 201636020 201636022 201636026 201637008 201637009
 201638005 201638010 201638011 201638013 201638014 201638015 201638016
 201638017 201638018 201638020 201638021 201639002 201639003 201639007
 201639008 201639009 201640002 201640004 201640006 201640011 201641005
 201641008 201641009 201641010 201641013 201641014 201641017 201641018
 201642004 201642010 201642014 201642015 201642016 201642017 201642018
 201642020 201642022 201642023 201642024 201643004 201643006 201643010
 201644001 201644002 201644003 201645002 201645009 201647002 201647002
 201647003 201647003 201648002 201648010 201648011 201649002 201650001
 201650006 201650010 201651003 201652005 201652008 201652009 201652011
 201652017 201653013 201653016 201702020 201702021 201702022 201702023
 201702025 201702026 201702027 201702028 201702030 201702031 201702032
 201702033 201703006 201703007 201703008 201705002 201705005 201705007
 201706003 201706008 201706011 201706013 201706017 201707009 201707011
 201709005 201709006 201709009 201709012 201709013 201709014 201709019
 201709022 201710003 201710003 201710004 201710004 201710010 201710010
 201710011 201710012 201710012 201710012 201710014 201710014 201710014
 201710016 201710016 201711001 201711003 201711005 201711006 201712009
 201714004 201714005 201714006 201714020 201714021 201714022 201714025
 201714026 201716005 201716008 201716011 201716013 201716014 201716015
 201717001 201717004 201717006 201717007 201718019 201718024 201718025
 201718026 201718027 201718028 201718031 201719005 201719012 201719013
 201719014 201719015 201719017 201719019 201720003 201720004 201722002
 201722011 201722017 201723001 201723012 201724008 201724015 201724017
 201724018 201724022 201724023 201725002 201725003 201725004 201725005
 201725006 201725007 201725010 201725015 201726002 201726006 201726008
 201726010 201728001 201728016 201728019 201729007 201729018 201729019
 201732011 201732013 201732015 201732024 201732026 201732028 201733007
 201734001 201735015 201735019 201736007 201736008 201736009 201736016
 201736017 201737006 201737007 201738004 201738007 201738008 201738009
 201739003 201740006 201740007 201740013 201740019 201742001 201742005
 201743003 201743004 201743005 201743007 201743008 201744017 201745007
 201746020 201747002 201748006 201750001 201750002 201750008 201750014
 201750015 201751004 201751005 201751013 201752003 201752003 201801001
 201801003 201802001 201802002 201802005 201802006 201803001 201803002
 201803004 201804002 201804005 201804007 201806006 201807002 201807003
 201807004 201808005 201808009 201808010 201808013 201809004 201811003
 201811010 201811011 201811012 201812004 201812008 201813004 201814004
 201814008 **201815001 201815012 201815013 201815014**

• Section 42; Low-Income Housing Credit 9100.01-00
 201206002 201218006 201243011 201302014 201328002 201338010 201410027
 201410031 201410032 201410033 201410034 201411015 201429005 201431001
 201433001 201436046 201444013 201501005 201505037 201511019 201511019
 201516061 201518011 201530005 201535003 201552012 201606016 201606018
 201606021 201606022 201606023 201606026 201616007 201724005 201726011
 201742020 201813005

• Section 59(e) 9100.02-00
 201210011 201236013 201430012 201652006 201714010

• *R and D Expenditures* 9100.02-03
 201422015 201550016 201652006

• *ITC Expenditures* 9100.02-04
 201505015 201510036 201733011 201745004

| | |
|---|------------|
| <ul style="list-style-type: none"> • <i>Development Expenditures</i> | 9100.02-05 |
| 201240011 201403011 201403011 | |
| <ul style="list-style-type: none"> • Section 146; Volume Cap | 9100.03-00 |
| 201528005 201615008 201615008 | |
| <ul style="list-style-type: none"> • Section 168; MACRS | 9100.04-00 |
| 201205003 201210011 201230002 201232001 201236010 201236011 201236012 201248004 201303001 201303007 201310014 201312021 201314009 201314033 201316006 201316007 201320013 201320015 201713004 201713005 201332008 201336014 201341020 201344006 201422008 201422015 201425002 201426020 201434017 201435001 201447010 201447018 201448003 201505002 201505029 201505030 201505031 201505032 201505033 201506007 201507014 201507015 201508004 201508005 201508006 201508007 201510027 201510031 201510032 201510033 201510034 201510035 201516021 201519026 201528018 201528030 201535013 201536003 201537005 201537006 201537017 201538003 201541001 201541001 201544014 201548005 201548007 201548008 201548009 201550029 201552004 201603019 201606005 201609002 201626013 201638001 201649001 201709007 201714004 201714005 201714006 201717002 201722001 201723007 201736003 201737002 201744005 201747003 201750012 201811006 201811007 | |
| <ul style="list-style-type: none"> • Section 266; Carrying Charges | 9100.05-00 |
| 201319008 201607005 201725015 | |
| <ul style="list-style-type: none"> • Section 338(g); Election Under Section 1.338-1T(c)(1) | 9100.06-00 |
| 201206005 201206010 201214018 201246021 201317008 201632019 201338011 201412012 201438018 201503007 201510037 201534007 201611016 201738002 | |
| <ul style="list-style-type: none"> • Section 338(h)(1); Election Under Section 1.338(h)(10)-1T | 9100.07-00 |
| 201429016 201435002 201437005 201530017 | |
| <ul style="list-style-type: none"> • Section 367; Foreign Corporations | 9100.08-00 |
| 201725012 | |
| <ul style="list-style-type: none"> • Section 442; Accounting Periods | 9100.09-00 |
| 201224024 201305009 201311019 201311020 201312026 201347017 201436044 201438007 201447021 201452004 201524001 201535005 201537013 201552021 201604012 201604012 201606007 201606008 201709021 201712012 201726003 201735004 201802010 201802011 201802012 201802013 | |
| <ul style="list-style-type: none"> • Section 446 | 9100.10-00 |
| 201224016 201224017 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201451010 201507007 201516026 201528031 201532007 201534006 201550018 201645009 201723010 201726006 201726008 201728019 201736016 201740005 201740016 201815013 | |
| <ul style="list-style-type: none"> • <i>Accounting Methods</i> | 9100.10-01 |
| 201221001 201224005 201224016 201224017 201226005 201226007 201226009 201239004 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201351011 201409004 201423018 201426023 201451010 201507007 201516026 201528031 201532007 201550018 201636038 201645009 201723010 201726006 201726008 201728019 201736016 201750008 201815013 | |
| <ul style="list-style-type: none"> • Section 472; LIFO Election | 9100.11-00 |
| 201208033 201232012 201232013 201233005 201317006 201333001 201342009 201405006 201448017 201610014 201801002 | |
| <ul style="list-style-type: none"> • Section 663; Special Rules Applicable to Sections 661 and 662 | 9100.12-00 |
| 201245008 201348008 | |

| | |
|--|------------|
| <ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property | 9100.15-00 |
| 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004 201311016 201314013 201632006 201632007 201632008 201632009 201337010 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201440003 201442003 201443011 201448002 201505003 201506001 201506002 201508003 201510024 201514002 201519023 201523007 201525008 201525008 201525008 201525008 201528027 201530004 201532001 201532014 201532019 201532020 201543002 201544007 201544008 201544009 201548012 201603018 201605007 201610002 201620002 201620002 201620003 201620003 201622010 201624005 201624016 201624020 201626007 201629002 201630013 201630013 201630014 201630014 201631006 201631008 201631009 201638009 201645001 201645008 201648005 201649003 201649005 201705008 201709005 201709006 201709009 201717014 201717038 201718013 201719006 201719007 201722013 201726002 201726010 201728015 201729015 201736004 201736007 201738007 201744003 201748001 201748002 201750011 201804006 201808013 201815002 | |
| <ul style="list-style-type: none"> • Section 911; Citizens or Residents of the United States Living Abroad | 9100.17-00 |
| 201420015 201433009 201507016 201539018 201650006 | |
| <ul style="list-style-type: none"> • Extension of Time For Filing Return | 9100.19-00 |
| 201442018 | |
| <ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return | 9100.20-00 |
| 201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201507003 201514007 201524008 201527036 201533004 201541006 201541006 201542005 201548016 201550033 201601007 201606019 201628019 201631004 201648012 201648014 201702019 201711008 201716007 201717018 201717023 201728002 201730008 201732025 201738006 201744011 201751010 201751012 201802009 201813006 | |
| <ul style="list-style-type: none"> • Section 6(c)(3) of PL 97-354; Qualified Oil Corporation | 9100.21-00 |
| 201431011 | |

• Other

9100.22-00

201202017 201206006 201207003 201208001 201208032 201210009 201210013
 201213014 201214019 201216006 201216018 201221003 201223003 201223004
 201224003 201224015 201224025 201225002 201226006 201226008 201226010
 201226020 201228004 201228007 201228008 201230003 201230004 201230005
 201230012 201230018 201232016 201232017 201232025 201233006 201234012
 201234023 201235003 201235005 201235007 201236015 201237002 201237004
 201237006 201237010 201237011 201238005 201239005 201242001 201242004
 201242008 201242010 201244003 201244013 201245009 201246023 201246024
 201246025 201247005 201248012 201249004 201249010 201250002 201252006
 201301009 201304001 201305002 201305005 201305010 201306001 201307003
 201308003 201308006 201308007 201309001 201310018 201310024 201310025
 201312019 201312024 201312025 201314019 201314027 201315002 201316008
 201322002 201322034 201323008 201323011 201325004 201327001 201327004
 201327005 201328028 201329001 201329007 201329008 201329009 201329010
 201329011 201329012 201329013 201329014 201330001 201612007 201618007
 201618007 201632002 201634002 201634002 201634002 201634020 201634020
 201634020 201701003 201701005 201701010 201749004 201308003 201308006
 201308007 201330001 201332003 201334010 201335002 201335007 201335010
 201335012 201336002 201336004 201336008 201336010 201336011 201336013
 201337005 201337006 201337008 201337009 201338014 201338019 201338027
 201338036 201338038 201340003 201340006 201340007 201341022 201341023
 201342005 201342008 201343011 201343014 201343015 201343017 201344005
 201346003 201346008 201347006 201347013 201347018 201349003 201349008
 201349009 201351012 201351015 201351016 201352005 201404008 201411008
 201411011 201412004 201412009 201413001 201414009 201418013 201418016
 201418020 201418033 201418034 201418038 201418040 201418041 201418042
 201418043 201421010 201421011 201421012 201421013 201423003 201424001
 201424015 201425005 201425006 201426024 201429010 201429020 201431005
 201431008 201431009 201431010 201431012 201431013 201431014 201431015
 201431016 201433003 201433004 201434001 201434002 201435004 201435012
 201436002 201436041 201438004 201438019 201440019 201441007 201441012
 201442013 201442016 201443003 201443003 201443009 201443009 201444015
 201444018 201447003 201448001 201451012 201451023 201451026 201451029
 201502001 201502002 201502005 201503008 201505028 201506006 201507006
 201511012 201511012 201515008 201516013 201516052 201519004 201519011
 201519020 201521007 201521007 201521007 201521007 201521007 201521010
 201521010 201521010 201521010 201521010 201521011 201521011 201521011
 201521011 201521011 201523011 201527037 201527038 201528002 201528003
 201529001 201530015 201532004 201532005 201532030 201533003 201535001
 201535002 201535014 201536001 201536004 201536008 201537009 201539006
 201540001 201540002 201542007 201543005 201543007 201543009 201544010
 201544011 201544021 201545013 201545014 201546011 201548014 201550028
 201552003 201552005 201601003 201601010 201604007 201604007 201605014
 201610010 201610011 201611001 201611005 201611006 201613013 201614010
 201616006 201620009 201620009 201622019 201622022 201625006 201625009
 201628003 201628017 201629006 201630003 201630003 201630004 201630004
 201631010 201633007 201633013 201634002 201634020 201635003 201636011
 201636016 201637002 201637003 201638008 201640003 201640009 201641007
 201641012 201642012 201644005 201645003 201645004 201651011 201652014
 201652018 201702024 201703010 201708001 201711007 201712011 201714013
 201714019 201717015 201717017 201717039 201717040 201721011 201722003
 201722024 201726009 201728017 201728018 201730004 201730005 201733003
 201734003 201735003 201736001 201736005 201738005 201739005 201739008
 201740003 201740014 201744010 201745003 201746018 201746021 201748005
 201750005 201751009 201752007 201752007 201801006 201801009 201802008
 201805011 201806001 201806002 201806003 201806004 201807002 201807003
 201807004 201807005 201808011 201809001 201809002 201810002

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

201202019 201343002 201636004 201636005 201636006 201636007 201636008
201636009 201636010 201720003 201721003 201803004

9100.26-00
- Regulation Section 1.337(d); Loss on Stock of Subsidiary

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

9100.29-00

• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

201201008 201202013 201206013 201208009 201208010 201208020 201213007
 201213009 201213015 201213017 201215001 201215002 201215003 201216001
 201216002 201216003 201216004 201216012 201216014 201216020 201216021
 201216024 201217002 201219007 201221005 201223009 201223010 201224008
 201224009 201224010 201224020 201224021 201224022 201225001 201226012
 201226014 201226017 201228006 201228031 201228032 201229006 201229009
 201230001 201230010 201230013 201231005 201231008 201231009 201232010
 201232031 201234013 201234015 201236001 201236016 201236019 201236020
 201236021 201236024 201238001 201238002 201238003 201243005 201244001
 201244011 201246003 201246014 201246015 201246016 201246026 201247002
 201247003 201247006 201248005 201249008 201250016 201251011 201301005
 201301006 201302012 201308012 201308013 201308014 201310013 201311008
 201311013 201311017 201312001 201312002 201312003 201312004 201312005
 201312006 201312007 201312008 201312009 201312010 201312011 201312012
 201312013 201312014 201312015 201313004 201313005 201313006 201313007
 201313008 201313009 201313010 201313011 201314010 201314015 201314030
 201314037 201314039 201320016 201321013 201321014 201321015 201322021
 201322022 201322037 201322038 201326010 201328021 201330009 201330013
 201330014 201330028 201330029 201618001 201618001 201618002 201618002
 201632011 201632012 201632016 201634008 201634008 201634008 201634009
 201634009 201634009 201701015 201701016 201731011 201749009 201749010
 201308012 201308013 201308014 201330009 201330013 201330014 201330028
 201330029 201334011 201334012 201334013 201334014 201334015 201334016
 201334017 201334018 201334019 201334020 201334021 201334022 201334023
 201334024 201334025 201334026 201334027 201334028 201334029 201335003
 201335004 201336005 201337011 201338030 201338032 201338033 201338037
 201338041 201341007 201341024 201341025 201342002 201345008 201345009
 201345010 201345011 201345012 201345013 201345014 201345015 201345016
 201345022 201347007 201347008 201348002 201348003 201348004 201350002
 201350003 201352004 201403009 201403009 201403013 201403013 201405001
 201406002 201410015 201410016 201410028 201411003 201411010 201414008
 201414012 201417008 201418006 201418012 201419002 201419003 201420006
 201420014 201422001 201422009 201422010 201422013 201423007 201423016
 201424012 201424018 201425004 201426003 201429013 201429014 201431007
 201432003 201432010 201434006 201434015 201437002 201437008 201438002
 201438017 201440002 201440005 201442002 201442008 201442009 201442010
 201442011 201442012 201442022 201442023 201442024 201442025 201442026
 201442027 201442028 201442029 201442030 201442031 201442032 201442033
 201442034 201442035 201442036 201442039 201442040 201443001 201443001
 201443005 201443005 201443007 201443007 201443008 201443008 201443010
 201443010 201443011 201443012 201443012 201444026 201444027 201444028
 201444029 201444030 201444031 201444032 201444033 201444034 201444035
 201444036 201444037 201444038 201446014 201446015 201446016 201446017
 201447017 201448006 201448015 201450007 201450008 201452001 201452003
 201452005 201452006 201452007 201452008 201452009 201452010 201452011
 201452012 201501001 201501002 201501003 201501004 201501008 201501009
 201504001 201505004 201505005 201506004 201507005 201507009 201507010
 201507012 201510028 201515015 201516004 201516005 201516006 201516018
 201516032 201516033 201516040 201516048 201516053 201516057 201516058
 201516059 201516060 201517002 201518001 201518006 201519006 201519009
 201523002 201524007 201524022 201526001 201526002 201526003 201527020
 201527021 201527022 201527023 201527024 201527025 201527026 201527027
 201527028 201527029 201527030 201527031 201527033 201527034 201527035
 201527041 201528011 201528013 201528015 201528021 201528022 201528023
 201529005 201529007 201532003 201532027 201533007 201533008 201533009
 201535010 201535015 201537008 201538001 201538014 201539002 201539004
 201539009 201539010 201539011 201539012 201539013 201539014 201539015
 201539016 201539017 201539022 201539023 201539026 201539027 201541002
 201541002 201541004 201541004 201543010 201544022 201545006 201545007

201545008 201545009 201545011 201545020 201546002 201546005 201549005
201549006 201549007 201549008 201549009 201549011 201549012 201549014
201549015 201549016 201549018 201549021 201550002 201550027 201550030
201552007 201552015 201552016 201552017 201552018 201552019 201552020
201552022 201602002 201603022 201605001 201606009 201606010 201606011
201607002 201607006 201607007 201607008 201607009 201607010 201607011
201607012 201607013 201607014 201607015 201607016 201607018 201607020
201607021 201608003 201608004 201610001 201611004 201611012 201611013
201611018 201614011 201614012 201614013 201614014 201614018 201622004
201622016 201622017 201622018 201622020 201623004 201623008 201624006
201624010 201626006 201628001 201628012 201633016 201633018 201633019
201633024 201633030 201633031 201634008 201634009 201636002 201636024
201637004 201638006 201638007 201639005 201639006 201639013 201641004
201641015 201641016 201642002 201642003 201642009 201642010 201643010
201649007 201649008 201649011 201651001 201651009 201652011 201652013
201702010 201702011 201702012 201706007 201709002 201709010 201711004
201716011 201716023 201719001 201719002 201719003 201720002 201722015
201722018 201724010 201724016 201728005 201728006 201728007 201728008
201728009 201728010 201728011 201728012 201728013 201732015 201735017
201736006 201736012 201736013 201738010 201740004 201740010 201740011
201742004 201742005 201742018 201742019 201744001 201744012 201745006
201746001 201746002 201746003 201746004 201746005 201746006 201746007
201746008 201746009 201746010 201746011 201746012 201746013 201746014
201746015 201746016 201746017 201751008 201752003 201752003 201752004
201752004 201752005 201752005 201801010 201801011 201802005 201804003
201804004 201807009 201808006 201808010 201811004 201812003 201812007
201814003 201814007 **201815007 201815009 201815010 201815011 201815015**

| | | |
|---------------------|--|-------------------|
| 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 |
| Section 9114 | Tax Conventions (See Also 894.01-00 through 894.12-00) | 9114.00-00 |
| | • U.S. Model Income Tax Treaty | 9114.01-00 |
| | • <i>Royalties</i> 201519003 | 9114.01-12 |
| | • U.S. Income Tax Treaties | 9114.03-00 |
| | • <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008 | 9114.03-06 |
| | • <i>China</i> 201438020 | 9114.03-07 |
| | • <i>Cyprus</i> 201343019 | 9114.03-08 |

| | | |
|---------------------|---|-------------------|
| | • <i>Italy</i> 201212008 | 9114.03-20 |
| | • <i>United Kingdom</i> 201231010 | 9114.03-42 |
| | • <i>Israel</i> 201247013 | 9114.03-44 |
| Section 9115 | (Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00) 201315022 | 9115.00-00 |
| | • 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 |
| 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 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

9999.98-00

201201001 201202022 201202029 201202041 201203005 201203014 201203015
 201204012 201205009 201205023 201205024 201206001 201206020 201208029
 201208044 201209004 201210004 201210005 201210007 201210027 201211014
 201211021 201212015 201212018 201214003 201214005 201214016 201214025
 201214029 201216011 201216046 201216048 201218010 201218028 201218029
 201218030 201218031 201218032 201218033 201218034 201218035 201218038
 201219001 201219003 201219015 201221002 201221020 201221040 201221041
 201221042 201221043 201221044 201221045 201221046 201221047 201221048
 201221049 201221050 201221051 201221052 201221053 201221054 201221055
 201221056 201221057 201221058 201223011 201223017 201223018 201224040
 201224041 201224044 201224045 201225012 201226022 201226023 201226024
 201226025 201226039 201227007 201228015 201228016 201228049 201228050
 201228051 201228052 201228053 201228054 201228056 201229002 201229019
 201229020 201229021 201229022 201229023 201230011 201230021 201230033
 201230036 201231003 201231021 201231022 201231023 201231024 201231025
 201231026 201231027 201231028 201231029 201231030 201231031 201231032
 201231033 201231034 201231035 201231036 201231037 201231038 201231039
 201231040 201231041 201231042 201233018 201233028 201233029 201233030
 201233031 201233032 201233033 201234017 201234035 201235022 201236017
 201237018 201237024 201238011 201238012 201238016 201239007 201240005
 201240019 201240020 201240023 201242026 201243001 201243004 201243010
 201243020 201245005 201245012 201245013 201245015 201245016 201246017
 201246018 201246022 201246030 201246035 201246037 201247001 201247011
 201248018 201250009 201252016 201301001 201301014 201302008 201302017
 201302021 201302025 201302028 201303004 201303015 201303016 201305001
 201306011 201307009 201308015 201308016 201308030 201308036 201309002
 201309005 201309006 201309007 201309008 201309009 201309010 201309012
 201309020 201310007 201310051 201311001 201311009 201311018 201311024
 201311027 201311044 201312024 201312029 201312032 201312034 201313012
 201313020 201313026 201314007 201314011 201314043 201314046 201315011
 201315013 201315018 201316015 201317008 201317011 201318034 201319020
 201321003 201321004 201321011 201321028 201322001 201322019 201322027
 201322039 201322043 201323015 201323018 201323021 201323023 201328023
 201329028 201329029 201330003 201330030 201612008 201612008 201618004
 201618004 201618004 201618004 201618005 201618005 201618008 201618008
 201618009 201618009 201618009 201618009 201634011 201634011 201634011
 201634011 201634011 201634011 201634014 201634014 201634014 201646004
 201646004 201646004 201701006 201701006 201701007 201701007 201701014
 201701014 201713006 201713006 201713008 201713008 201713009 201713009
 201749003 201308015 201308016 201308030 201308036 201330003 201330030
 201331005 201332004 201332014 201332015 201334005 201334006 201334042
 201335005 201335019 201337013 201338043 201338045 201341035 201341036
 201342006 201342010 201343001 201343019 201343022 201343026 201344009
 201345001 201345002 201345007 201345008 201345009 201345010 201345011
 201345012 201345013 201345014 201345015 201345016 201347022 201349005
 201349015 201350008 201350009 201350010 201350026 201350027 201350028
 201350029 201350030 201350031 201350034 201350039 201351002 201351021
 201352001 201352002 201352003 201403006 201403006 201404010 201405015
 201406004 201406004 201406010 201407002 201407002 201409006 201409007
 201411022 201412005 201413001 201413004 201413005 201413010 201414001
 201414001 201414003 201415010 201416011 201417019 201418002 201418014
 201418014 201418023 201418023 201418035 201418047 201419001 201419011
 201419011 201420004 201420016 201420019 201421007 201421014 201421025
 201422033 201423005 201423025 201423045 201423046 201425005 201425006
 201426022 201426026 201428001 201429018 201429019 201430024 201431003
 201431011 201432016 201432017 201432027 201432031 201432033 201432034
 201433029 201435013 201437010 201440033 201441015 201441035 201441036
 201442015 201442019 201442049 201443002 201443036 201443037 201443037
 201443038 201444039 201445007 201445010 201445010 201446018 201446022

201446022 201446034 201446037 201447012 201447020 201447027 201448032
201449005 201450015 201451007 201451028 201451029 201501012 201503001
201503027 201503028 201503029 201503030 201504009 201505038 201506018
201506019 201507001 201507022 201509032 201509034 201509034 201509034
201509037 201510043 201510043 201510059 201511033 201514005 201514006
201515008 201515020 201515023 201515028 201515031 201516051 201516065
201518013 201518013 201518016 201518022 201519030 201520004 201520006
201520008 201521013 201521013 201521013 201521013 201521013 201521013
201521013 201521013 201521013 201521013 201523009 201523026 201523027
201523028 201523029 201523030 201523031 201523032 201526010 201526012
201526024 201526025 201527010 201527043 201527051 201527052 201531002
201531020 201531020 201532034 201534013 201535004 201535008 201535011
201536005 201536005 201536017 201536019 201536022 201536023 201537012
201537012 201537021 201538017 201538029 201539021 201539025 201542012
201543008 201544001 201544003 201544012 201544017 201544017 201544024
201545018 201545018 201545018 201545021 201546009 201547004 201547004
201548004 201548004 201549022 201549022 201550034 201550037 201550041
201551005 201551008 201552008 201552010 201552013 201552014 201552023
201552024 201601004 201601006 201601006 201601008 201601008 201603003
201603003 201603008 201603009 201603025 201603025 201603028 201604003
201604003 201604013 201604013 201604013 201604013 201604015 201604015
201604017 201604017 201605008 201605008 201605012 201606012 201606012
201607019 201607019 201607024 201607024 201607028 201607029 201608008
201609005 201609010 201610013 201611030 201613006 201613006 201613012
201614005 201614036 201615007 201616011 201616012 201619006 201619007
201619008 201620004 201620004 201620019 201620019 201621008 201621008
201621009 201621009 201621014 201621014 201622009 201622009 201622011
201622023 201622023 201622024 201622024 201622026 201622026 201623009
201624022 201625002 201625002 201625016 201625027 201626001 201626008
201626008 201626014 201626014 201626021 201626021 201626022 201626024
201626024 201628019 201630005 201630005 201630008 201630008 201630010
201630010 201630010 201630010 201630015 201630015 201630015 201630015
201630015 201630015 201633004 201633004 201633010 201633010 201633011
201633011 201633012 201633012 201633026 201633026 201633033 201633034
201634011 201634011 201634014 201636001 201636040 201636040 201637009
201638005 201638022 201638022 201638023 201639008 201640012 201641001
201641001 201641003 201641003 201641013 201641017 201642005 201642005
201642006 201642006 201642007 201642007 201642008 201642008 201642020
201642022 201642023 201642024 201642031 201642031 201642033 201643007
201643007 201643023 201643023 201643023 201645006 201645006 201647004
201647004 201647004 201647004 201647007 201647007 201647007 201647007
201647007 201647007 201648003 201648003 201648011 201650004 201650004
201650009 201650009 201650014 201650017 201651006 201651006 201651007
201651007 201652007 201652007 201652010 201652010 201652016 201652016
201652021 201652031 201652032 201652034 201653010 201653010 201653011
201653011 201653012 201653012 201653014 201653014 201653015 201653015
201702009 201702023 201702026 201703001 201703001 201703009 201703009
201703011 201703011 201703016 201706003 201706008 201706012 201706012
201706015 201706015 201706016 201706016 201708003 201708004 201708005
201709007 201710002 201710002 201710002 201710002 201710002 201710002
201710003 201710004 201710010 201710011 201710011 201710011 201710011
201710015 201710015 201710015 201710015 201710015 201710015 201710016
201710016 201710016 201710016 201710020 201710020 201710020 201710020
201710020 201710020 201710030 201710038 201710039 201710040 201710040
201710040 201710041 201710041 201710042 201711010 201711011 201712010
201712010 201714003 201714009 201714009 201714012 201714012 201714016
201714016 201714022 201714023 201714023 201714025 201714027 201714027
201714029 201714029 201714029 201716010 201716010 201716012 201716012
201716021 201716021 201716053 201717003 201717003 201717011 201717011
201717012 201717012 201717030 201717030 201717037 201717037 201718016

201718016 201718021 201718021 201718022 201718022 201718028 201718033
201718033 201719005 201719009 201719010 201719010 201719011 201719011
201719012 201719016 201719016 201719020 201719020 201719022 201719022
201719023 201719023 201719024 201719024 201720005 201720005 201720006
201720006 201720007 201720007 201721001 201721001 201721005 201721005
201721012 201721012 201721017 201721024 201722005 201722005 201722010
201722011 201722020 201722020 201722021 201722021 201723018 201723020
201723022 201724002 201724002 201724003 201724003 201724004 201724004
201724011 201724011 201724014 201724014 201724017 201724019 201724019
201724020 201724020 201725001 201725011 201725011 201725012 201725013
201725013 201725016 201725016 201725018 201725018 201725019 201725019
201725020 201725020 201725021 201725021 201725023 201725023 201725025
201725025 201725026 201725027 201726004 201728004 201728004 201728014
201728014 201728022 201729004 201729004 201729005 201729005 201729006
201729006 201729008 201729008 201729010 201729010 201729017 201729017
201730001 201730001 201730003 201730003 201730009 201730009 201730011
201730011 201730013 201730013 201730014 201730014 201732001 201732001
201732002 201732002 201732003 201732003 201732004 201732004 201732005
201732005 201732007 201732007 201732008 201732008 201732009 201732009
201732010 201732010 201732014 201732014 201732016 201732016 201732017
201732017 201732018 201732018 201732019 201732019 201732022 201732022
201732023 201732023 201732027 201732027 201732037 201733005 201733005
201733006 201733006 201733008 201733008 201733009 201733009 201733010
201733010 201734002 201734002 201734005 201734005 201734006 201734006
201734008 201735002 201735002 201735006 201735006 201735007 201735007
201735008 201735008 201735010 201735010 201735011 201735011 201735013
201735013 201735014 201735014 201735015 201735016 201735016 201735018
201735018 201736010 201736010 201736011 201736011 201736014 201736014
201736015 201736021 201737004 201737004 201737009 201737009 201739008
201742035 201742036 201744022 201746023 201746030 201748013 201750003
201750003 201751024 201752008 201752008 201752016 201752016 201752017
201752017 201801015 201802019 201803008 201807011 201808008 201809003
201810004 201812010 **201815017**