

Publication 1078
Issue: 06/01/2018

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.

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Department of the Treasury
Internal Revenue Service

UNMATCHED TRANSACTIONS

54 0000	201326001
168 3600	201646001
2010 0400	201612004 201701001
408A 0000	201204027
4191 0000	201520006 201520006
7803 0201	201520008 201520008
9100 3500	201612004 201701001
9411 0500	201520004 201520004

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	45.00-00	
	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		
Section 45B	FICA Tax Credit on Employee Tips	45B.00-00	
	201347020		
Section 45C	(Formerly Section 28) Clinical Testing Expenses for Certain Drugs	45C.00-00	
	201802003		
	• Clinical Testing	45C.03-00	
	201524021		
	• Coordination with Section 41 Credit	45C.04-00	
	• <i>Expenses in Base Period Research Expenses</i>	45C.04-02	
	201740018		
	• Limitation In Case of Certain Regulated Companies	46.06-00	R
	• <i>Special Rule for Ratable Flow-Through</i>	46.06-02	R
	201318004 201318005 201318006		
Section 47	Rehabilitation Credit	47.00-00	
	201228019 201234020 201412005 201450006 201641022 201725001		
	• General Rule; Percentages	47.01-00	
	201228015 201228016 201418035		
Section 48	Energy Credit; Reforestation Credit	48.00-00	
	201208035 201308005 201326008 201326009 201308005 201426013 201444025 201450013 201523014 201524024 201550023 201550024 201611011		
Section 50	Special Rules for Computing Investment Credit	50.00-00	
	201310001 201412005 201426013 201507020 201550023 201550024 201640010 201641022 201725001		
	• Recapture on Disposition	50.01-00	
	• <i>Early Disposition</i>	50.01-01	
	201507020		
	• Prior Rules Applicable	50.04-00	
	201505038		
Section 53	Credit for Prior Year Minimum Tax Liability	53.00-00	
	201246034 201638029		
Section 56	Adjustments In Computing Alternative Minimum Taxable Income	56.00-00	
	201226021 201444040		
	• Adjustment Based on Energy Preferences	56.54-00	
	• <i>Intangible Drilling Cost Preference</i>	56.54-04	
	201710023 201722028		
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

	• Governmental Benefits and Subsidies 201429022 201527018 201743010 201815005 201816004	61.40-00
	• Recovery of Items Previously Deducted--Tax Benefit 201625019	61.44-00
	• Fringe Benefits 201350032	61.53-00
Section 62	Adjusted Gross Income Defined	62.00-00
	• Trade and Business Deductions of Employees	62.02-00
	• <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
	• Exclusion Ratio 201519001	72.01-00
	• Investment in Contract 201515001 201519001	72.02-00
	• Employee Contributions 201519001	72.05-00
	• Amounts Not Receivable as Annuities 201519001 201617004	72.07-00
	• Loans As Distributions	72.16-00
	• <i>Exception For Certain Loans</i> 201736022	72.16-01
	• Required Distributions Where Holder Dies 201302015 201302016 201330016 201330016 201532026 201617004	72.19-00
	• <i>Exceptions</i> 201302015 201302016 201532026	72.19-01
	• Tax on Early Distributions from Qualified Retirement Plans 201417025 201527042	72.20-00
	• <i>Substantially Equal Payments</i> 201235029 201434030	72.20-04
	• 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 201816007	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 201819004	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 201819004	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

	• Exclusion From Gross Income	108.01-00
	201212002 201212003 201212004 201212005 201212006 201212007 201316009 201316010 201338007 201415002 201420007 201420008 201420009 201432009 201447011 201451006 201451023 201519011 201528003 201637008 201750015	
	• <i>Title 11 Case</i>	108.01-01
	201510025	
	• <i>Insolvent Taxpayer</i>	108.01-02
	201718023	
	• Reduction of Tax Attributes	108.02-00
	201316009 201316010 201338007 201420007 201420008 201420009 201432009 201447011 201451006	
	• <i>Election to Reduce Basis of Depreciable Property First</i>	108.02-01
	201212002 201212003 201212004 201212005 201212006 201212007 201316009 201316010 201338007 201420007 201420008 201420009 201432009 201447011 201451006 201528003 201637008 201637009 201750015	
	• Meaning of Terms and Special Rules	108.03-00
	201510025	
	• General Rules for Discharges of Indebtedness	108.04-00
	201250022	
	• Student Loans	108.05-00
	201815016	
Section 111	Recovery of Certain Items Previously Deducted (Excluded v. Not Ex- cluded)	111.00-00
	201530022 201545026 201625019 201702029	
	• Did Not Reduce Income Tax	111.01-00
	201423020	
	• Tax Refunds	111.06-00
	201423020	
Section 115	Income of States, Municipalities, etc.	115.00-00
	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 201818008 201818009 201821002 201821003 201821004	
	• Indirect Burden on the State	115.01-00
	201607025	
	• Essential Governmental Function	115.03-00
	201219006 201225007 201237005 201310010 201330008 201330008 201338029 201425001 201425010 201441003 201509001 201515016 201528010 201538011 201550026 201551001 201551002 201635004 201818008 201818009	
	• Income Accruing to the State	115.06-00
	201606004 201635004 201742002	
	• <i>Accruing to the State v. Accruing to Nongovernmental Persons</i>	115.06-02
	201606004 201742002	
	• Filing Requirements	115.07-00
	201550026 201551001 201551002 201735001 201736015	

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	<i>150.01-04</i>
	• 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	<i>152.08-02</i>
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	<i>162.01-08</i>
	• 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	<i>162.04-03</i>
	• Certain Business Expenses	162.05-00
	• <i>Campaign, Political, etc., Expenses</i> 201616002	<i>162.05-10</i>
	• Compensation	162.07-00
	• <i>Payment of Insurance Premiums</i> 201228037	<i>162.07-31</i>
	• Cost of Goods Sold	162.15-00
	• <i>Cost of Materials</i> 201614037	<i>162.15-02</i>

	• 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	163.00-00
	201207009 201224027 201224028 201313013 201316003 201646003 201405005 201442052 201451027 201518009 201721015	
	• 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 201817006	167.22-01
	• Computer Software 201549024	167.28-00
Section 168	Modified Accelerated Cost Recovery System	168.00-00
	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	
	• 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
	• Public Utility Property	168.24-00
	• <i>Normalization Rules</i> 201816005	168.24-01
	• 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	170.00-00
	201321012 201437004 201551003 201608012 201641021	
	• 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)	172.00-00
	201226021 201243014 201315002 201328028 201328031 201536011	
	• 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 201820013	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 247	Dividends Paid On Certain Preferred Stock of Public Utilities	247.00-00
	• Other 201822026	247.04-00
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 201822009	263.00-00
	• Development Costs	263.02-00
	• <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i> 201240011 201248014 201248015 201403011 201403011	263.02-01
	• Permanent Improvements 201213023	263.03-00
	• Leases	263.08-00
	• <i>Acquisition Costs</i> 201442021 201528012 201549020 201624021	263.08-04
	• Acquisition of Property, Intangibles 201543014 201614037	263.13-00
	• Allocation Between Capital Expenditure and Expense 201234026 201234027	263.14-00

	• Election to Deduct or Capitalize Certain Expenditures 201221013 201405009 201535002	263.16-00
	• Interest and Carrying Costs - Straddles 201212014 201310027	263.21-00
Section 263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses 201504011	263A.00-00
	• Exceptions	263A.02-00
	• <i>Substantially Constructed Self-Constructed Property</i> 201515007	263A.02-10
	• Capitalization of Costs	263A.03-00
	• <i>Direct Costs</i> 201439001	263A.03-01
	• <i>Indirect Costs</i> 201302018	263A.03-02
	• Allocation Methods 201439001	263A.04-00
	• <i>Simplified Production Method</i> 201439001	263A.04-05
	• Interest Capitalization 201302017 201638022	263A.08-00
	• <i>Designated Property</i> 201302017	263A.08-01
	• Oil and Gas Activities 201211011	263A.13-00
Section 264	Amounts Paid in Connection With Insurance (Deductible v. Not Deductible) 201443015 201443015	264.00-00
	• Exceptions 201322035 201617004	264.03-00
	• Key Persons 201617004 201736019	264.04-00
	• Allocation of Interest Expense to Policy Cash Values 201617004	264.05-00
Section 267	Losses, Expenses, and Interest With Respect to Transactions Between Related Parties 201252008 201330004 201330004 201702035	267.00-00
	• Losses: Deduction Disallowed 201343021	267.01-00
	• Expenses and Interest: In General	267.02-00
	• <i>Matching of Deduction and Payee Income</i> 201228035	267.02-01
	• <i>Payments to Foreign Persons</i> 201228035 201334037	267.02-03
	• Limitation on Gain Where Loss Previously Disallowed 201737011	267.05-00
	• Special Rules Applicable to Controlled Groups: In General 201702035	267.07-00

	• <i>Controlled Group Defined</i> 201405009	267.07-01
	• <i>Deferral of Loss from Sale or Exchange Between Members</i> 201203004 201323005 201334006 201419011 201603002 201702035 201705004	267.07-02
Section 274	Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable) 201501010	274.00-00
	• Substantiation 201246031	274.08-00
	• Percentage Disallowance for Meals and Entertainment Deductions 201219021	274.14-00
Section 275	Certain Taxes (Allowed v. Disallowed)	275.00-00
	• Federal Income 201306018	275.01-00
Section 280E	Expenditures In Connection With the Illegal Sale of Drugs 201504011 201531016	280E.00-00
Section 280G	Golden Parachute Payments	280G.00-00
	• Definitions	280G.01-00
	• <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	304.00-00
	201805003 201805004 201805005 201805006 201805007 201805008	
	• Acquisition by Subsidiary	304.01-00
	• <i>Distribution to which Section 301 Applies</i>	304.01-03
	201252008 201330004 201330004	
	• Acquisition by Related Corporation (Other Than Subsidiary)	304.02-00
	• <i>Section 304 v. Section 351</i>	304.02-01
	201228034	
	• Control Requirement Met	304.03-00
	201601001	
Section 305	Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)	305.00-00
	201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016 201505035 201516047 201544015 201550017 201631005 201709011	
	• Stock Dividends	305.01-00
	201304002 201404005 201446013 201447019 201516047 201537020	
	• Distributions in Lieu of Money	305.03-00
	201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015 201552011 201607003 201629003 201631005 201637013 201709011 201717005	
	• Disproportionate Distributions	305.04-00
	201213011 201404005 201446013 201537020 201604008 201604008 201717005	
	• Deemed Distributions	305.13-00
	201604008 201604008	
Section 306	Dispositions of Certain Stock	306.00-00
	201308001 201308001	
	• Section 306 Stock v. Not 306 Stock	306.01-00
	201308001 201308001	
Section 311	Taxability of Corporation on Distribution	311.00-00
	201352007 201405005 201421015 201511020 201511020	
	• With Respect to its Stock	311.01-00
	201405005	
Section 312	Effect on Earnings and Profits (Decrease v. No Decrease)	312.00-00
	201330002 201330002 201637010	
	• Computations of Earnings and Profits	312.01-00
	201601001	
	• Allocation in Separations	312.09-00
	201240017 201249012 201330002 201330002 201527003 201644018	
Section 316	Dividend v. Not a Dividend	316.00-00
	• Source of Distribution	316.09-00
	• <i>Earnings and Profits</i>	316.09-03
	201637010	
Section 317	Other Definitions	317.00-00
	• Redemption of Stock v. Not a Redemption	317.02-00
	201247010	

Section 331	Gain or Loss to Shareholders in Corporate Liquidations 201211020 201252008 201330004 201330004 201334006 201511020 201511020	331.00-00
	<ul style="list-style-type: none"> • Year Liquidation Occurs 201228023 • Form v. Substance 201252008 	<ul style="list-style-type: none"> 331.04-00 331.07-00
Section 332	Complete Liquidation of Subsidiaries 201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201731008 201308002 201333007 201350001 201352007 201404002 201406005 201411002 201418039 201418046 201433007 201441010 201443017 201445008 201452016 201504007 201511001 201511001 201512001 201528006 201535007 201537018 201607003 201622012 201626002 201633014 201721002 201802007	332.00-00
	<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 	<ul style="list-style-type: none"> 332.01-00 332.07-00
Section 336	Gain or Loss Recognized on Property Distributed in Complete Liquidation 201237017 201418025 201511020 201511020	336.00-00
	<ul style="list-style-type: none"> • Liquidation in a Reorganization • <i>Distribution of Property to a Related Person</i> 201418025 • <i>Disqualified Property</i> 201418025 • <i>Liquidation to which section 332 Applies</i> 201328003 • Stock Sales and Distributions Treated as Asset Transfers 201749004 201546011 201611006 201622019 201625006 201633013 201636011 201640009 201652014 201702024 201711007 201714019 201721011 201730004 201730005 201733003 201739005 201740003 201740014 201751009 201802008 201808008 201808011 	<ul style="list-style-type: none"> 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	337.00-00
	<ul style="list-style-type: none"> • Adoption of Plan and 12-Month Period • <i>Date Plan Adopted</i> 201731008 • Sale or Exchange 201801006 201801009 • Section 332 Liquidations 201404004 • Loss on Stock of Subsidiary 201606017 201606025 • Conversion to Tax Exempt 201725017 • <i>Transfer of Substantially All Assets to Tax Exempt</i> 201404004 	<ul style="list-style-type: none"> 337.01-00 337.01-01 337.03-00 337.10-00 337.13-00 337.14-00 337.14-01

	• Loss Disallowance	337.16-00
	201310015 201606017 201606025	
	• <i>Basis Reductions on Deconsolidation</i>	337.16-01
	201521008 201521008 201521008 201521008 201521008	
	• <i>Allowable Worthless Stock Loss</i>	337.16-02
	201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	
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 201820016 201822008	
	• Control v. No Control by Transferor	351.01-00
	201224006 201242007 201306006 201326014 201333007 201506008 201601001 201818010	
	• 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 201552026	351.15-00
Section 354	Exchanges of Stock and Securities in Certain Reorganizations	354.00-00
	• Exchange v. Liquidation 201423010	354.01-00
	• Substantially All of the Assets 201731008	354.05-00
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 201817001 201818010	
	• 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 201820016	
	• 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. 201233016 201625012 201625013	355.02-00

	• 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 201818010	
	• <i>Five-Year Requirement</i>	355.03-01
	201251006 201528016 201624004 201633009 201643008 201706005	
	• Business Purpose	355.04-00
	201308017 201308018 201308017 201308018 201730010	
	• Control	355.05-00
	201437013 201527003 201818010	
	• <i>Distribution of Control</i>	355.05-01
	201731004 201437013 201605016 201703012	
	• Device	355.06-00
	201734004 201743017	
	• Continuity of Interest	355.07-00
	201644018	
	• Distributions Within a Consolidated Group	355.09-00
	201305003 201352007 201445008 201730010	
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled	355.10-00
	201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001 201740015 201748007 201801005 201801012	
Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Re- cognized)	356.00-00
	201424017 201721014	
	• Reorganization Exchange	356.01-00
	• <i>Series of Transactions</i>	356.01-02
	201614017	
	• Securities as "Other Property"	356.02-00
	201527003	
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>	357.02-01
	201721002	
	• <i>Exceptions</i>	357.02-02
	201230008 201348006 201431002 201542004 201627001 201703012	
Section 358	Basis to Distributees	358.00-00
	• Allocation of Basis	358.02-00
	201411006 201437007	
	• Assumption of Liabilities	358.03-00
	201721002	
Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Re- cognized)	361.00-00
	201228033 201634010 201634010 201634010 201409003 201504007 201511001 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010 201802007 201818010	

	• 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 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028	362.00-00
	• Property Acquired in Reorganizations and Transfers by Controlling Stock- holders 201701005 201418013 201418041 201418042 201505028 201521011 201521011 201521011 201521011 201545013 201736001	362.01-00
Section 367	Foreign Corporations 201348011 201432002 201639014 201746022	367.00-00
	• Transfer to Foreign Corporations Subject to Section 367(a) 201321018 201651015	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018 201651015	367.03-00
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009	367.03-01
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018	367.03-13
	• Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a)	367.06-00
	• <i>Anti-Abuse Rule</i> 201530020	367.06-07
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018	367.30-00
	• Treatment of Distribution Described in Section 367(e) 201348011 201423006 201639014 201808010	367.40-00
	• <i>Liquidations Under Section 332</i> 201348011 201606006 201639014 201808010	367.40-02
Section 368	Definitions Relating to Corporate Reorganizations 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	368.00-00
	• Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002 201423010 201436034 201438009 201505012 201535007 201625012 201625013 201820002	368.01-00

• <i>Using Stock of Corporation Controlling Merged Corporation</i> 201820002	368.01-02
• <i>Stock for Stock (Type "B")</i> 201249011 201250021 201324009 201603020	368.02-00
• <i>Liquidation Distribution</i> 201418039 201418046	368.02-02
• <i>Stock for Property (Type "C")</i> 201224006 201228030 201247009 201252014 201324003 201731008 201340016 201411002 201413003 201418039 201418046 201422004 201424007	368.03-00
• <i>Substantially All the Property</i> 201247009 201731008	368.03-01
• <i>Assets for Control of Transferee (Type "D")</i> 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	368.04-00
• <i>Recapitalization (Type "E")</i> 201308001 201315009 201315020 201315021 201308001 201424010	368.05-00
• <i>Change in Identity, etc. (Type "F")</i> 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	368.06-00
• <i>Continuity of Interest Rule</i> 201214013 201224006 201247009	368.08-00
• <i>Related party Acquisitions</i> 201214013	368.08-03
• <i>Business Enterprise Continuity</i> 201247009 201314028 201413003 201644018	368.08-06
• <i>Historic Business Assets</i> 201224006	368.08-07
• <i>Transfers to Controlled Corporations</i> 201214013 201224006 201234009 201240016 201424007 201625012 201625013	368.08-08
• <i>Plan of Reorganization</i> 201411002 201626002 201627001	368.09-00
• <i>Several Steps</i> 201252014 201411002	368.09-01

	• Liquidation v. Reorganization 201505012	368.12-00
	• Transactions Involving Two or More Investment Companies 201247009	368.13-00
	• Transfer by Corporation in Title 11 Case (Type "G") 201208036 201230020 201523001 201644018 201716002 201805012	368.14-00
Section 381	Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)	381.00-00
	• Method of Accounting 201237012 201343012	381.04-00
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 201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003 201750004	401.00-00
	• Impossibility of Diversion	401.01-00
	• <i>Exclusive Benefit of Employees or Their Beneficiaries</i> 201538022	401.01-01
	• <i>Definitely Determinable Benefits Under a Pension Plan</i> 201501025	401.01-03
	• Impossibility of Diversion 201228055	401.03-00
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 201440027 201605006	401.04-00
	• <i>Discrimination in Availability of Form of Benefit</i> 201605006	401.04-03
	• <i>Comparability Among Two or More Plans</i> 201810008	401.04-04
	• Required Distributions 201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024 201628004 201628005 201628006	401.06-00
	• <i>In General</i> 201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028	401.06-01
	• <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025 201750004	401.06-02
	• Commencement of Benefits Under Qualified Trusts 201221033	401.11-00
	• Additional Participation Requirements (See Also 410.00-00) 201810008	401.20-00
	• Medical, Etc. Benefits 201611003 201625005 201639001 201805002	401.27-00
	• Cash or Deferred Arrangements 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)	402.00-00
	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 201821008 201822033	
	• Exempt Trust 201417025 201821008	402.01-00
	• Non-Exempt Trust 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 201821008	402.08-05
	• Tax on Lump Sum Distributions 201241019	402.09-00
Section 403	Taxation of Employee Annuities (Taxable v. Not Taxable)	403.00-00
	201230030	
	• 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	403.05-00
	201212023 201224043 201323040 201419021 201524027 201644023	
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.)	404.00-00
	201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201511039 201639018	
Section 404A	Deduction for Certain Foreign Deferred Compensation Plans	404A.00-00
	201540015	
Section 408	Individual Retirement Accounts	408.00-00
	201208039 201612001 201618011 201618011 201632015 201405032 201405033 201405034 201423043 201431038 201439006 201451065 201611022 201707001 201736018	
	• Exclusive Benefit of Individual or His Beneficiary	408.01-00
	201225020	
	• Qualification	408.02-00
	• <i>Benefit Distributions</i>	408.02-01
	201628004 201628005 201628006 201633025 201706004 201750004	

• Rollover Contributions

201203034 201204024 201205021 201206023 201206025 201206026 201207013
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201444045 201444046 201445029 201445030 201445031 201446033 201446035
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- 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
- *Definition of Employer Securities* 409.01-09
201511039 201511039 201538021

Section 410 Minimum Participation Standards 410.00-00

- Eligibility 410.02-00
- *Discrimination as to Coverage* 410.02-01
201615013 201615013

Section 411 Minimum Vesting Standards 411.00-00
 201643024

- Vesting of Employer Contributions 411.02-00
- *Suspensions* 411.02-05
201531021
- Accrued Benefit Requirements 411.03-00
201617006
- *Defined Benefit Plan* 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

	• 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	
	• 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	
	• Employees of Businesses Under Common Control	414.03-00
	201715001	
	• 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	
	• Certain Employee Contributions	414.09-00
	201305021 201340026 201351030 201417025 201425026 201443035 201443036 201509069 201529009 201532036 201540014 201601013 201606029 201720009	
	• Employees of an Affiliated Service Group	414.13-00
	201715001	
	• 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	
	• Limitation for Defined Benefit Plans	415.01-00
	201527042	
	• <i>Qualified Participant</i>	415.01-05
	201347028	
	• Limitation for Defined Contribution Plans	415.02-00
	201715001	
	• <i>Participant's Compensation</i>	415.02-02
	201511039 201511039	
	• <i>Stock Ownership Plans</i>	415.02-05
	201424030	
	• 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
	• 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	424.00-00
	• Disposition 201519031	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	444.00-00
	• Termination of Election 201302022	444.04-00
Section 446	General Rule for Methods of Accounting (Permissible v. Not Permissible) 201228035 201350033 201403015 201403015 201503011 201504011 201614037	446.00-00
	• Clearly v. Not Clearly Reflecting Income 201504011 201547004	446.01-00
	• Change of Methods (Permissible v. Not Permissible) 201202021 201345025 201426025 201442050 201442051 201521012 201521012 201521012 201521012 201521012	446.04-00
	• <i>Correction of Method or Error</i> 201442049 201442050 201442051	446.04-01
	• <i>Consent Needed</i> 201442050 201442051	446.04-03
	• <i>Computing Depreciation</i> 201410029	446.04-13
	• <i>Change in Method of Accounting for Depreciation</i> 201436048	446.04-17
	• Method of Accounting; Banks and Financial Institutions; Specific Cash Item Changes	446.11-00
	• <i>Loan Fees and Finance Charges (But Not Rev. Rul. 72-100)</i> 201651014	446.11-04
	• Change of Methods; Inventory	446.19-00
	• <i>Uniform Capitalization Rules (See Also 1.263A)</i> 201430013	446.19-06
	• Notional Principal Contracts 201411032	446.21-00
Section 451	General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received) 201203013 201321023 201607026	451.00-00
	• Indeterminate Income 201607026	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 201817004 201819007 201822004	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
	• <i>Accrual Method</i> 201246029	461.01-00
	• <i>Expenditure For Asset Having Long Useful Life</i> 201311021	461.01-06
	• <i>Incurred Liabilities</i>	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
	• <i>Activities to Which Section Applies</i> 201501012	465.02-00
	• <i>Activities Separate v. Not Separate</i> 201805013	465.02-05
	• <i>Other Activities</i> 201805013	465.03-00
	• <i>Exclusions</i>	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
	• <i>In General</i> 201549027	467.01-00
Section 468	Special Rules for Mining and Solid Waste Reclamation and Closing Costs	468.00-00
	• <i>Mining (See Also 613.03-06 et seq)</i> 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 201822029	
	<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

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201218016 201218017 201218019 201218022 201218023 201218041 201219025
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201225014 201225015 201225016 201225017 201226029 201229001 201229010
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201814010 201816011 201816012 201817019 201818018	201822029	
• <i>Employee Benefit Organization (See Also 0501.09-00)</i>		501.03-01
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• <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 201819011		
• <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 201818018 	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 201816011 201819011 201822032 	501.03-30
<ul style="list-style-type: none"> • <i>Cooperative Hospital Service Organizations</i> 201218016 201433018 	501.03-32
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<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 201820020 	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> 201204017 201224032 201224035 201234028 201325016 201548020 201604019 201604019 201623013 201636044 201736027 201803010 201805014 	501.04-07
<ul style="list-style-type: none"> • <i>Labor Organizations</i> 201217022 201311031 201646007 	501.05-00
<ul style="list-style-type: none"> • <i>Agriculture and Horticulture Organizations</i> 201205011 201205015 201233018 201327015 201508011 201640024 201716049 201729021 201746027 	501.05-01
<ul style="list-style-type: none"> • <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201646005 201701019 201731015 201749016 201338047 201347023 201349019 201349021 201405025 201406020 201420021 201425014 201430018 201446026 201451038 201502015 201509041 201514019 201521017 201521017 201521017 201521017 201521017 201527045 201540017 201617010 201631015 201633035 201633036 201633037 201639016 201649017 201702044 201715003 201717045 201718040 201721020 201733016 201736028 201750020 201751023 201809007 201811016 201814011 201821013 	501.06-00
<ul style="list-style-type: none"> • <i>Performance of Particular Services for Members</i> 201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201701019 201731015 201749016 201347022 201411040 201424023 201425014 201432026 201529010 201529010 201540017 201605020 201622033 201633037 201639016 201649017 201715003 201726014 201733016 201736028 201746028 201750020 201751023 201810011 201811016 201818017 201820019 	501.06-01
<ul style="list-style-type: none"> • <i>Conduct of Business for Profit</i> 201327015 201810011 201814011 	501.06-02
<ul style="list-style-type: none"> • <i>Professional Associations (See Also 0501.03-11)</i> 201217022 201347022 201621017 201746028 	501.06-03
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<ul style="list-style-type: none"> • <i>Profit v. Not for Profit</i> 201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201615019 	501.07-01
<ul style="list-style-type: none"> • <i>Distribution of Assets</i> 201204018 201213034 201213035 201515035 	501.07-02
<ul style="list-style-type: none"> • <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030 201629009 	501.07-03
<ul style="list-style-type: none"> • <i>Automobile Clubs</i> 201430019 	501.07-04
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<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"> • Fraternal Beneficiary Societies (See Also 0501.03-09) 201425015 201717046 201720011 	501.08-00
<ul style="list-style-type: none"> • Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036 201532037 201605015 201625004 201625018 201703014 201817008 	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"> • Domestic Fraternal Societies, Orders, and Associations 201240026 201340022 201620014 201620014 201721021 201805015 	501.10-00
<ul style="list-style-type: none"> • Local Benevolent Life Insurance Associations, etc. 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"> • Cemetery Companies 201409009 201428011 201428029 201605019 	501.13-00
<ul style="list-style-type: none"> • Credit Unions 201416009 201447039 	501.14-00
<ul style="list-style-type: none"> • Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 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"> • Organized to Finance Crop Operations 201333014 	501.16-00
<ul style="list-style-type: none"> • Supplemental Unemployment Benefit Trusts 201406018 201411041 	501.17-00
<ul style="list-style-type: none"> • Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015 201752015 	501.19-00
<ul style="list-style-type: none"> • Religious and Apostolic Organizations 201310047 	501.26-00
<ul style="list-style-type: none"> • Cooperative Hospital Service Organizations 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 201822032	501.32-01

<ul style="list-style-type: none"> • Private v. Public Interest Served 	501.33-00
<p>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 201819011 201822030 201822032</p>	
<ul style="list-style-type: none"> • Trustees Serve Private Interest 	501.33-01
<p>201226029 201228041 201236033 201315028 201350043 201414024 201451043 201451045 201652029</p>	
<ul style="list-style-type: none"> • "Exclusively" Test 	501.35-00
<p>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 201818018</p>	
<ul style="list-style-type: none"> • Business Activities 	501.36-00
<p>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 201818018 201819011</p>	
<ul style="list-style-type: none"> • Section 501(c)(3) Organizations 	501.36-01
<p>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</p>	
<ul style="list-style-type: none"> • Publishing Activities, Radio, Television, etc. 	501.36-03
<p>201204021 201252025 201433020 201526020 201710031 201710033 201710033</p>	

	• <i>Fund Raising (See also 0512.06-00)</i> 201323037 201407020 201416010	501.36-04
	• Legislative and Political Propaganda Activities 201415007 201505042	501.38-00
	• <i>"Action" Organizations</i> 201415007 201430014 201505042	501.38-01
	• <i>Electing Expenditure Test</i> 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
	• <i>Special Rules</i> 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
	• <i>Private Foundation</i> 201306023 201802017	509.01-01

	• <i>Support</i>	509.01-02
	201239011 201240036 201342011 201711014	
	• Exceptions to Private Foundation Status	509.02-00
	201335018 201417018	
	• <i>Publicly Supported Organizations</i>	509.02-01
	201445015 201507024 201620016 201620016 201729025 201733019	
	• <i>Supporting Organizations</i>	509.02-02
	201314044	
	• <i>Churches</i>	509.02-04
	201310045	
	• Continuation of Private Foundation Status	509.03-00
	201424025	
Section 511	Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)	511.00-00
	201206018 201219024 201251019 201701002 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 201626004	
	• Organizations Subject to Tax	511.01-00
	201406019	
	• Section 501(c)(2) Corporations	511.02-00
	201241018	
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable)	512.00-00
	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	
	• Exception, Additions, and Limitations on Unrelated Income	512.01-00
	201206018 201425016 201430017 201503018 201644019	
	• <i>Rents and Royalties</i>	512.01-01
	201444043 201644019 201740002	
	• <i>Rent v. Ordinary Business Profits</i>	512.01-02
	201422027	
	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06)	512.04-00
	201329028 201333020 201413012 201613014 201613015 201636042 201636043 201729013 201729014 201730022	
	• Advertising (See Also 0501.26-02)	512.05-00
	201405029	
	• Fund-Raising Activities (See Also 0501.26-06)	512.06-00
	201330043 201330043	
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i>	512.09-03
	201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027	
	• Modifications	512.10-00
	201409009 201435017 201441018 201503018 201603032	

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

	• 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	642.00-00
	• Charitable Deduction 201202019 201225004 201343002 201611002 201714002 201714003 201721003 201803004	642.03-00
	• <i>Pursuant to Governing Instrument</i> 201438014 201747005	642.03-02
	• <i>Pooled Income Funds</i> 201450016	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	643.00-00
	• Income Defined 201320009	643.02-00
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus 201223012 201238004 201436043	661.00-00
	• Amounts Paid, Credited, or Required to Be Distributed 201651013 201747005	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	663.00-00
	• 65-Day Rule 201245008 201709010 201801011	663.04-00
Section 664	Charitable Remainder Trusts 201249002 201332011 201332012 201340012 201420010 201426006 201442067 201648007 201648008 201648009	664.00-00
	• Definitions 201340012 201648007 201648008 201648009	664.03-00
	• <i>Charitable Remainder Annuity Trust</i> 201333006	664.03-01
	• <i>Charitable Remainder Unitrust</i> 201340012 201613014 201613015 201636042 201636043 201648007 201648008 201648009 201729014 201730022	664.03-02
	• Valuation 201325018 201325019 201325020 201325021	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 201816006 201817018 201819005 201819010	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 201816006 201818003 201818007 201819005 201819010	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 201821007	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 201819006	
	• 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 201816002 201816003 201820012	
	• Investment Requirements	856.02-00
	201236006 201315007 201406009 201428002 201450017 201503010 201515009 201518010 201521006 201521006 201521006 201521006 201521006 201524017 201551007 201602003 201628009 201740017 201820012	
	• 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 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
	• Receipt by Shareholders 201816001	858.01-00
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	860C.00-00
	• Taxable Income or Net Loss 201306021	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	860F.00-00
	• Treatment of Transfers to the REMIC 201517007	860F.04-00
Section 860G	Other Definitions and Special Rules 201623007	860G.00-00
Section 861	Income From Sources Within the U.S.	861.00-00
	• Interest 201205007 201447030	861.02-00
	• Compensation for Labor or Services 201438027	861.04-00
	• Allocation and Apportionment of Deductions (In General) 201446018	861.08-00
	• <i>Apportionment</i> 201614031	861.08-02
	• <i>Net Operating Losses</i> 201228013	861.08-12
	• Allocation and Apportionment of Interest Expense (In General) 201320017 201701018 201335008 201423001 201505036 201638012 201702036 201718034 201718035 201718035 201744014 201744015 201744016	861.09-00
	• <i>Apportionment Rules -- Corporations</i> 201423001 201718034	861.09-05
	• <i>Asset Method of Apportionment</i> 201210019 201210020 201223001 201320017 201701018 201335008 201505036 201638012 201702036 201744014	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	871.00-00
	201539028 201727005 201727006	
	• 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	884.00-00
	201752001 201752001	
	• 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

	• <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
	• Teachers, Students, and Trainees 201251015	894.10-00
	• Pensions 201412016	894.11-00
Section 897	Disposition of Investment in United States Real Property 201321007	897.00-00
	• 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
	• Allowance of Credit 201617009	901.01-00
	• Amount Allowed 201349015	901.02-00
	• 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
	• Computation of Credit	902.01-00
	• <i>Post-1986 Undistributed Earnings</i> 201441015 201444039	902.01-01
	• <i>Post-1986 Foreign Income Taxes</i> 201441015 201444039	902.01-02
Section 904	Limitation on Credit	904.00-00
	• Carryback and Carryover 201438027	904.02-00
	• Recapture of Overall Foreign Loss 201240017 201249012	904.05-00
	• <i>Overall Foreign Loss Accounts</i> 201452002	904.05-04
Section 905	Applicable Rules 201429026	905.00-00
	• Adjustments on Payment of Accrued Taxes	905.03-00
	• <i>Pooling Adjustments</i> 201441015 201444039	905.03-02
	• <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
	• Election 201507013 201507016 201539018 201620006 201620006 201650006	911.11-00

	• <i>Timely filed returns</i>	911.11-01
	201507013 201507016 201539018 201650006	
	• <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
	• 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	
	• 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	
	• Foreign Personal Holding Company Income	954.02-00
	201201016 201228020 201407010 201503009 201504006 201504008 201637005 201644008 201644009 201644010 201648015 201648016 201718020 201739009	
	• <i>Sale or Exchange of Property</i>	954.02-05
	201201016	
	• <i>Commodities Transactions</i>	954.02-06
	201330006 201330006	
	• <i>Nonfunctional Currency Transactions</i>	954.02-07
	201226011 201241002	
	• 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	
	• U.S. Property Defined	956.03-00
	201516064	
	• 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
	• Remittances (Definition)	987.03-00
	201321007	
Section 988	Treatment of Certain Foreign Currency Transactions	988.00-00
	201619004 201816009	
	• Hedging Transactions	988.05-00
	201728003 201816009	

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 201817007	
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	
	201817012 201817013 201817014 201817016 201818005	
	• 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 1015	Basis of Property Acquired by Gift or Transfer in Trust	1015.00-00
	201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003 201418007 201419001 201426016 201436043 201525001 201525001 201525001 201525001 201604001 201604001 201702005 201702006 201709020 201722007	
Section 1031	Exchange of Property Held for Productive Use or Investment	1031.00-00
	201234018 201242003 201302009 201313024 201411036 201416006 201648013 201706009	
	• Property Held For Productive Use or Investment	1031.01-00
	201601011 201605017	
	• Like Kind Property	1031.02-00
	201216007 201238027 201531009 201532021 201706009	
	• Deferred Exchanges	1031.05-00
	201238027 201242003 201252018 201308020 201308020 201332010 201416006 201437012 201648013	
	• Multi-Party Exchanges	1031.06-00
	201252018 201332010	
	• Exchanges Not Solely In Kind	1031.07-00
	201325011 201648013	
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition)	1032.00-00
	201249011 201250021 201324009	
Section 1033	Involuntary Conversion	1033.00-00
	201333010 201333011	
	• General Rule	1033.01-00
	201609003 201636034 201702034 201816008 201821012	
	• Definition of Involuntary Conversion Events	1033.02-00
	201252010 201609003 201702034 201816008 201821012	
	• Property Similar or Related in Service or Use	1033.03-00
	201609003 201636034 201702034 201816008	
	• Special Rule for Outdoor Advertising Displays	1033.07-00
	201450004	
	• Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters	1033.10-00
	201240006	
Section 1035	Exchanges of Insurance Policies	1035.00-00
	201304003 201330016 201330016	
Section 1041	Transfers of Property Between Spouses or Incident to Divorce	1041.00-00
	201206005 201707007 201707008	
Section 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooper- atives	1042.00-00
	• Nonrecognition of Gain	1042.01-00
	201435014	
Section 1045	Rollover of Gain from One Qualified Business Stock to Another	1045.00-00
	201650010	
Section 1060	Special Allocation Rules for Certain Asset Acquisitions	1060.00-00
	201501011 201642032	
Section 1091	Loss From Wash Sales of Stock or Securities	1091.00-00
	201737011	

Section 1092	Straddles	1092.00-00
	201515001 201543008	
	• Special Rule for Identified Straddles	1092.02-00
	201241005 201515001	
	• <i>Defined</i>	1092.02-01
	201515001	
	• Mixed Straddles	1092.05-00
	201543008 201615001 201615001 201637011 201639004 201820014	
	• <i>Mixed Straddle Account</i>	1092.05-02
	201327007 201516010 201637011 201820014	
	• Straddle Defined	1092.06-00
	201310027	
	• Qualified Covered Call Options	1092.07-00
	201317009	
	• Definitions and Special Rules	1092.08-00
	201241005	
Section 1202	50-Percent Exclusion for Gain from Certain Small Business Stocks	1202.00-00
	201436001 201603010 201603011 201603012 201603013 201603014 201636003	
	201717010	
Section 1221	Capital Asset v. Not a Capital Asset	1221.00-00
	201203003 201208038 201209014	
Section 1222	Other Terms Relating to Capital Gains and Losses	1222.00-00
	201642035	
Section 1223	Holding Period of Capital Assets	1223.00-00
	201204001 201204002 201204003 201204004 201204005 201216010 201418007	
	201436043 201443004 201516022 201516023 201525001 201525001 201525001	
	201525001	
Section 1234	Option to Buy or Sell	1234.00-00
	201547004	
	• Gain or Loss of Purchaser	1234.01-00
	201214021	
	• Sale v. Option	1234.03-00
	201547004	
Section 1234A	Gains or Losses From Certain Terminations	1234A.00-00
	201642035	
Section 1235	Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction)	1235.00-00
	201701009	
Section 1248	Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations	1248.00-00
	201423006 201426008	
Section 1250	Gain From Dispositions of Certain Depreciable Realty	1250.00-00
	• Section 1250 Property	1250.01-00
	201243003	
	• Exceptions and Limitations	1250.04-00
	• <i>Gifts</i>	1250.04-01
	201318003	

Section 1253	Transfers of Franchises, Trademarks, and Trade Names 201322020	1253.00-00
Section 1256	Section 1256 Contracts Marked to Market	1256.00-00
	• Definitions	1256.07-00
	• <i>Qualified Board or Exchange</i> 201322033	1256.07-05
Section 1258	Recharacterization of Gain from Certain Transactions 201501012	1258.00-00
Section 1272	Current Inclusion in Income of Original Issue Discount	1272.00-00
	• OID Election 201435004 201720004	1272.05-00
Section 1275	Other Definitions & Special Rules	1275.00-00
	• Integration 201614010	1275.08-00
Section 1276	Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income	1276.00-00
	• Accrued Market Discount	1276.02-00
	• <i>Constant Interest Rate Election</i> 201619004	1276.02-02
Section 1286	Tax Treatment of Stripped Bonds 201229003 201701017 201502006 201502007	1286.00-00
Section 1295	Qualified Electing Fund	1295.00-00
	• Time For Making Election 201228021 201249014	1295.02-00
	• <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	1295.02-02
Section 1296	Passive Foreign Investment Company 201244003 201311014 201447003 201806001 201806002 201806003 201806004	1296.00-00
	• Characterization of Income	1296.02-00
	• <i>Application of Income Look-Through Rules</i> 201445005	1296.02-02

Section 1297	Special Rules 201322009 201515006	1297.00-00
Section 1301	Averaging of Farm Income • Engaged in Farm Business 201435006	1301.00-00 1301.01-00
Section 1311	Correction of Error 201208027 201313027 • Inconsistent Position v. No Inconsistent Position 201710029 201710029	1311.00-00 1311.01-00
Section 1313	Definitions • Determination v. No Determination 201247001 201247011 201622032	1313.00-00 1313.01-00
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 201224029 201328031	1341.00-00
Section 1361	Definitions 201203006 201216027 201232003 201233014 201237015 201238018 201238019 201238020 201238021 201238022 201238023 201238024 201243007 201243008 201301004 201302004 201302005 201302006 201310022 201314003 201322016 201322036 201325008 201618003 201618003 201634019 201634019 201634019 201341009 201414006 201419009 201426004 201436039 201442016 201447007 201450012 201604009 201604009 201604010 201604010 201608007 201610012 201614002 201614003 201614019 201634019 201650007 201735019 201740006 201810003 201815003 201819002 201820001 201820009 • Small Business Corporation v. Not a Small Business Corporation 201201006 201218005 201237014 201250018 201314003 201314008 201322036 201338039 201433014 201523012 201523013 201604011 201604011 201608007 201735019 201747006 201750002 • <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 201205002 201208013 201218005 201237014 201250013 201250018 201338039 201424021 201426001 201523012 201523013 201525009 201525009 201525009 201525009 201528037 201544006 201546003 201546004 201604011 201604011 201735019 201743006 201815003 • <i>Non-Resident Alien as Shareholder</i> 201312023 201545015 • <i>More than One Class of Stock</i> 201207002 201214001 201218004 201234001 201236003 201309003 201314014 201314031 201322036 201326012 201328025 201612002 201634006 201634006 201634006 201341014 201444020 201444021 201506003 201518008 201528025 201538009 201607001 201608006 201608007 201633017 201634006 201751007 201813001 201813002 201813003 201815003 • Certain Trusts Permitted as Shareholders 201216034 201224013 201226019 201232003 201238017 201419009 201604009 201604009 201604010 201604010 201650007 201819002 201820001 201820009 • <i>Grantor Trusts</i> 201216025 201216034 201252007	1361.00-00 1361.01-00 1361.01-02 1361.01-03 1361.01-04 1361.03-00 1361.03-01

• *Qualified Subchapter S Trusts* 1361.03-02
201203011 201225005 201232003 201232027 201233014 201235008 201238017
201301004 201302004 201302005 201302006 201313002 201322016 201327009
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201528020 201545015 201549001 201610012 201614002 201614003 201614019
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201733001

• *Electing Small Business Trusts* 1361.03-03
201201006 201224013 201238017 201341003 201422006 201436006 201436007
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201744013 201811001 201819002 201820001 201820009

• *Qualified Subchapter S Subsidiary* 1361.05-00
201208011 201208022 201211009 201216015 201216027 201225006 201233003
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201644003 201647003 201647003 201649002 201650007 201711006 201728016
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Section 1362

Election by Small Business Corporation

1362.00-00

201201006 201205002 201205006 201206009 201206011 201211002 201211004
201211005 201211006 201211007 201214010 201215004 201216027 201217006
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• Eligible v. Ineligible 1362.01-00
 201205002 201206009 201217009 201226017 201227003 201233001 201233004
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 201815003 201815004 201817015

• Shareholder Consent 1362.01-01
 201634003 201634003 201634003 201634004 201634004 201634004 201516009
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• Election After Termination 1362.01-02
 201206009 201217009 201312023 201320012 201550022 201645007 201702014
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• Late Elections 1362.01-03
 201201006 201202016 201203009 201203011 201204007 201207004 201208015
 201208016 201208018 201208024 201210010 201210016 201210024 201210025
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<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 201817015	
<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
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• Inadvertent Terminations

1362.04-00

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Section 1366	Pass-Thru of Items to Shareholders 201327009 201333008 201429025	1366.00-00
Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders 201237017 201421015 201440013	1367.00-00
Section 1368	Distributions 201207002 201216027 201328025 • Accumulated Adjustments Account 201421015 201440013 201446021	1368.00-00 1368.01-00
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) 201202014 201219003 201314008 201348007 201722008	1374.00-00
Section 1381	Organizations to Which Part Applies 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001 • Certain Other Cooperatives 201228014	1381.00-00 1381.02-00
Section 1382	Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 • Patronage Dividends 201228035 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 201817017	
• 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
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• <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 201324004	1502.89-00
	• Election to File Separate Returns	1502.90-00
	• <i>Changes in Affiliated Groups</i> 201251003	1502.90-01
	• Carryover and Carryback 201228005 201312019	1502.92-00
	• Intercompany Transactions 201208034 201402001 201402001	1502.93-00
	• Stock Transactions 201208034	1502.94-00
	• Application of Section 382 with Respect to a Consolidated Group 201414009 201511012 201511012	1502.98-00
	• <i>Apportionment</i> 201207003 201414009	1502.98-05
	• <i>Limitation on Use of Credits and Net Capital Losses</i> 201435012	1502.98-08
	• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	1502.99-00
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 201817012 201817013 201817014 201817016	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 201820010	
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	

	• Retention of Possession or Enjoyment of Right to Income From Property 201735005	2036.01-00
	• Retention of Right to Designate Who Shall Enjoy Property or Income 201323007	2036.02-00
Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)	2037.00-00
	201323007 201342001 201345004 201345026 201345027 201345028 201418007 201432005 201433006 201434004 201434005 201436003 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201525001 201525001 201525001 201525001 201647001 201647001 201702005 201702006 201709020 201722007	
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate)	2038.00-00
	201218003 201223012 201233008 201235006 201322025 201330033 201330033 201345004 201345026 201345027 201345028 201417001 201417002 201429009 201432005 201433006 201434004 201434005 201436003 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201525001 201525001 201525001 201544005 201604001 201604001 201647001 201647001 201702005 201709020 201722007 201723002 201723003	
	• Power to Alter or Amend 201342001	2038.01-00
	• <i>Power to Change Beneficiaries or Their Shares</i> 201323007	2038.01-01
Section 2040	Joint Interests (Included v. Not Included in Gross Estate)	2040.00-00
	201216005	
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate)	2041.00-00
	201209003 201210008 201214022 201218003 201229005 201231007 201243001 201634015 201634015 201634015 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201429009 201436036 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201613007 201614006 201614007 201614008 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201803003 201817002 201817003	
	• Pre-1942 Powers 201707003 201707004 201707005 201735009	2041.01-00
	• Post-1942 Powers 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004 201615004	2041.02-00

	• 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	
	• 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	
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <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	
	• Claims Against the Estate	2053.09-00
	• <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	
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <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	
	• Terminable Interests	2056.01-00
	201731006 201450002 201624015 201717001 201751005	
	• Qualified Terminable Interest Property	2056.07-00
	201303003 201410011 201426016 201447008 201528014 201536002 201536010	
	201603004 201608001 201615004 201615004 201636019 201721006	
	• <i>Effective Election</i>	2056.07-01
	201345006 201636026 201714020	
	• <i>Partial Election</i>	2056.07-02
	201447008	
	• <i>Qualifying Interest</i>	2056.07-03
	201410011	
	• Passed From Decedent v. Not Passed From Decedent	2056.13-00
	201410011 201416007	

	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen 201634018 201634018 201634018 201634018	2056.19-00
	• <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) 201243012 201634018 201634018 201634018 201406003 201429012 201516055 201622021 201622025 201628011 201634018 201640006 201647002 201647002	2056A.00-00
Section 2203	Definition of Executor 201405016	2203.00-00
Section 2207A	Right of Recovery in the Case of Certain Marital Deduction Property 201243004 201303003 201426016 201536010	2207A.00-00
Section 2501	Imposition of Gift Tax (Imposed v. Not Imposed) 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 201817012 201817013 201817014 201817016 201818005	2501.00-00
	• Gift v. Not a Gift 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	2501.01-00

	• 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 201817002 201817003	
	• 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

	• Definition of General Power of Appointment 201634016 201634016 201634016 201634017 201634017 201634017 201634016 201634017	2514.03-00
Section 2516	Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax) 201206005	2516.00-00
Section 2518	Disclaimers 201208005 201245004 201516056 201803003	2518.00-00
	• Requirements for a Qualified Disclaimer 201516056	2518.01-00
	• <i>Time Limit</i> 201707003 201707004 201707005	2518.01-01
	• <i>Acceptance of Benefits</i> 201516056	2518.01-02
	• <i>Joint Property</i> 201516056	2518.01-03
	• <i>Passage Without Direction by Disclaimant</i> 201516056	2518.01-04
	• Disclaimer of Less than an Entire Interest	2518.02-00
	• <i>Severable Property</i> 201516056	2518.02-02
	• Disclaimer by Surviving Spouse 201516056	2518.04-00
Section 2519	Disposition of Certain Life Estates 201243004 201303003 201419001 201426016 201528014 201536010 201615004 201615004 201721006	2519.00-00
Section 2522	Charitable and Similar Gifts (Deductible v. Not Deductible) 201321012 201323007	2522.00-00
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i> 201249002	2522.02-03
Section 2523	Gift to Spouse (Marital Deduction Allowed v. Not Allowed)	2523.00-00
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 201233011	2523.06-01
Section 2524	Extent of Deductions 201718007	2524.00-00

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 201817002 201817003 201817012 201817013 201817014 201817016 201818005 201820007 201820008	
	• Exceptions	2601.03-00
	201735009	
	• <i>Irrevocable Trusts</i>	2601.03-01
	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	
	• <i>Additions to Irrevocable Trusts</i>	2601.03-05
	201342001	
	• <i>Terminations of Interest in and Distributions From Trusts</i>	2601.03-06
	201518002 201518003 201518004 201518005 201519012 201626016	
	• <i>Constructive Additions</i>	2601.03-08
	201250001 201418005 201425007 201735009	
	• <i>Transitional Rules</i>	2601.04-00
	201216010 201314017 201320009 201345005 201406008 201422011 201550013 201614015 201706002 201711002 201818005	
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	2601.04-01
	201322010 201322011 201322012 201322013 201322014 201322015 201345005 201416001 201516028 201516036 201527032 201707003 201707004 201707005 201818005	
	• <i>Amendments to Wills or Revocable Trusts</i>	2601.04-03
	201316004	
	• <i>Cases of Mental Incompetency</i>	2601.04-05
	201314017 201316004 201406008 201550013 201614015	
Section 2602	Amount of Tax	2602.00-00
	201516036	

Section 2612	Taxable Termination; Taxable Distribution; Direct Skip 201422005	2612.00-00
Section 2613	Skip Person and Non-Skip Person 201352001 201352002 201352003	2613.00-00
Section 2623	Taxable Amount in Case of Direct Skip 201352001 201352002 201352003	2623.00-00
Section 2624	Valuation 201352001 201352002 201352003	2624.00-00
Section 2631	GST Exemption 201250005	2631.00-00
Section 2632	Special Rules for Allocation of GST Exemption 201210008 201231002 201232028 201242002 201302001 201306002 201307004 201310011 201310012 201312018 201314032 201315014 201316011 201731005 201731006 201731010 201338013 201338042 201351007 201417003 201418003 201422014 201423014 201426015 201428003 201432008 201442017 201443002 201443013 201443013 201510029 201519014 201523003 201529002 201529003 201532017 201536007 201536012 201536013 201539001 201549025 201552006 201602001 201613009 201614016 201622005 201622006 201622013 201626020 201628007 201628018 201635005 201636020 201636022 201638017 201638020 201639002 201639003 201640013 201644001 201644002 201653013 201718026 201718031 201724007 201724008 201724015 201729007 201729018 201736017 201737006 201737007 201738008 201738009 201743004 201743005 201803001 201803002 201811003 201820015	2632.00-00
	• Time and Manner of Allocation 201252003 201252004 201314018 201316001 201316002 201320004 201633006 201633015	2632.01-00
	• Deemed Allocation to Certain Lifetime Direct Skips 201242005 201321005 201321006 201330015 201330015 201407001 201418026 201419004 201433008 201438001 201444019 201517001 201532031 201548001 201548002 201714008 201743004 201743005	2632.02-00
	• Allocation of Unused GST Exemption 201731006 201340014 201447013 201624015	2632.03-00
Section 2642	Inclusion Ratio 201217011 201217012 201232002 201233013 201240003 201240004 201240010 201242005 201243001 201251001 201302002 201302003 201303006 201306002 201307004 201312018 201313003 201314018 201315005 201321002 201322025 201330015 201634016 201634016 201634016 201634017 201634017 201634017 201731005 201731010 201330015 201338002 201340013 201341021 201345017 201345029 201407001 201414005 201417003 201418001 201418003 201418026 201419004 201432004 201437001 201437003 201438001 201444019 201447026 201450018 201517001 201519014 201526004 201526005 201527001 201527002 201529002 201529003 201532031 201536007 201536012 201536013 201537011 201548001 201548002 201549025 201606001 201607022 201607023 201608009 201611009 201611014 201615005 201615005 201615006 201615006 201622005 201622006 201628013 201634016 201634017 201636020 201638017 201640013 201644001 201644002 201648010 201653013 201705002 201711001 201724008 201724018 201724022 201724023 201725004 201725005 201725006 201725007 201725010 201729007 201729018 201732029 201736017 201737006 201737007 201738008 201738009 201743004 201743005 201747002 201801001 201802001 201802002 201806006 201811003 201815012 201817005	2642.00-00
	• Inclusion Ratio Defined 201210008 201803001 201803002	2642.01-00
	• Treatment of Certain Direct Skips Which Are Nontaxable Gifts 201422007	2642.03-00

	• Special Rules for Certain Inter Vivos Transfers 201315006	2642.06-00
Section 2652	Other Definitions 201243001 201731006 201523003 201526004 201526005 201636022 201642004 201724007	2652.00-00
	• Transferor Defined 201210008 201320005 201731006 201352001 201352002 201352003 201447008 201636022	2652.01-00
	• <i>Special Election for QTIP</i> 201217011 201232019 201242002 201246020 201316011 201320005 201322031 201731006 201447008 201447014 201532017 201608001 201615004 201615004 201622013 201624015 201642004 201717001 201750014 201820015	2652.01-02
Section 2653	Taxation of Multiple Skips 201352001 201352002 201352003	2653.00-00
Section 2654	Special Rules 201243004 201246020 201322031 201731006 201447008 201447014 201624015 201750014	2654.00-00
	• Separate Shares 201516036	2654.03-00
Section 2663	Regulations 201311004	2663.00-00
Section 2701	Special Valuation Rules for Transfers of Interests in Corporations or Partnerships	2701.00-00
	• Valuation Rules	2701.01-00
	• <i>Subtraction Method of Valuation</i> 201442053	2701.01-01
	• Other Definitions and Rules	2701.11-00
	• <i>Certain Changes Treated as Transfers</i> 201442053	2701.11-05
Section 2702	Special Valuation Rules for Transfers in Trust 201243004 201303003 201426016 201434007 201434008 201434009 201435007 201435008 201435009 201435010 201525002 201525002 201525002 201525002 201525003 201525003 201525003 201525003 201528014 201536010 201721006 201808001 201808002 201808003	2702.00-00
	• Valuation of Retained Interests	2702.01-00
	• <i>Not a Qualified Interest</i> 201652002	2702.01-01
	• Definition of Qualified Interests 201652002	2702.03-00
Section 2703	Certain Rights and Restrictions Disregarded 201536009	2703.00-00
	• General Rule	2703.01-00
	• <i>Right to Sell or Use Restrictions</i> 201313001	2703.01-02
Section 3101	Rate and Measure of Employee Tax 201202028 201311002	3101.00-00
Section 3111	Liability and Payment of Employer Tax 201418053	3111.00-00

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>Tips and Gratuities</i>	3121.01-05
	201816010	
	• <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 201246028 201248022 201447025 201539025	3406.00-00
	• 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>	4942.03-05
	201335020 201436051 201437014 201437015 201442061 201448026 201513005 201514016 201527043 201603033 201606030 201609001 201625003 201719004 201821005	
	• <i>Contributions to "Pass-Through" Organizations</i>	4942.03-06
	201231016	
	• <i>Set-Asides</i>	4942.03-07
	201210040 201233019 201237023 201302044 201307010 201307011 201307012 201449003 201452021 201501016 201503022 201503023 201522007 201529014 201533015 201533016 201534018 201606033 201627005 201628022 201641031 201710005 201710005 201710005 201727009 201727010 201728024 201736029 201738014 201821015 201821016	
	• <i>Other Definitions</i>	4942.04-00
	201335019 201603034	
	• <i>Operating Foundations</i>	4942.05-00
	• <i>Functionally Related Business</i>	4942.05-02
	201701002	
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	
	• <i>Initial 5% Tax on Excess Holdings</i>	4943.01-00
	201229011 201333020	
	• <i>Definition of Excess Business Holdings</i>	4943.03-00
	201323029 201420023 201447043 201603032 201703003 201723006 201737003	
	• <i>Permitted Holdings</i>	4943.03-01
	201630009 201630009	
	• <i>Receipts Under Other Wills and Trusts</i>	4943.03-04
	201441018	
	• <i>Other Definitions and Rules</i>	4943.04-00
	201311035 201328034	
	• <i>Business Enterprise</i>	4943.04-03
	201422027 201430017 201435017 201703003 201710005 201710005 201710005 201723006	
Section 4944	Excise Tax on "Jeopardizing" Investments	4944.00-00
	201216045 201230026 201231014 201231015 201415010 201417020 201417021 201427019 201430017 201652004 201724001	
	• <i>Initial 5% Tax on Investments</i>	4944.01-00
	201329028 201333020	
	• <i>Exception for Program-Related Investments</i>	4944.03-00
	201442061 201821005	
	• <i>Definitions</i>	4944.05-00
	201335019 201418060 201447043 201513005 201514016 201609001 201630009 201630009	
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	

- Definition of Taxable Expenditure 4945.04-00
201418060 201436051 201448026 201603033 201606030 201609001 201710005
201710005 201710005 201745001
- *Influencing The Outcome of Elections* 4945.04-03
201307013 201531023

• *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 201521018 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 201817020 201818019 201818020 201820021
 201821014 **201822031**

• *Grants to Organizations* 4945.04-05
 201243015 201335019 201513005 201514016

• *Expenditure Responsibility* 4945.04-06
 201513005 201514016

• *Other Definitions* 4945.05-00
 201714002

Section 4946 Definitions and Special Rules 4946.00-00

201303021 201435016 201723005 201723006

• *Disqualified Person* 4946.01-00
 201301015 201432025 201642001 201723005 201723006

• *Foundation Manager* 4946.02-00
 201642001

• *Members of Family* 4946.04-00
 201432025

Section 4947 Treatment of Certain Nonexempt Trusts as Charitable Foundations 4947.00-00

201332011 201332012

• *Split-Interest Trusts* 4947.02-00
 201713002 201713003 201714002 201714003

Section 4948 Special Tax Rules for Certain Foreign Organizations 4948.00-00

• *Excise Tax on Gross Investment Income (in Lieu of Section 4940 Tax)* 4948.01-00
 201808010

Section 4951 Taxes on Self-Dealing 4951.00-00

• *Self-Dealing* 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 201821002 201821003 201821004	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

	• <i>Penalties</i> 201733013	6031.04-02
Section 6033	Returns by Exempt Organizations (Section 501 Organizations) 201217025	6033.00-00
	• Exempt v. Non Exempt From Filing 201204016 201217025 201551001	6033.01-00
Section 6034A	Information to Beneficiaries of Estates and Trusts 201207006	6034A.00-00
Section 6037	Return of S Corporation 201747006	6037.00-00
Section 6038	Information with Respect to Certain Foreign Corporations and Partnerships 201736021	6038.00-00
Section 6038A	Information with Respect to Certain Foreign Corporations 201736021	6038A.00-00
Section 6038B	Notice of Certain Transfers to Foreign Persons	6038B.00-00
	• Penalty 201736021	6038B.02-00
Section 6039F	Notice of Large Gifts Received from Foreign Persons 201402010 201402010	6039F.00-00
Section 6041	Information at Source 201201001 201219013 201221002 201252005 201307005 201310043 201311006 201348006 201349013 201426002 201431002 201444001 201447025 201527018 201539025 201622011 201815005 201816004	6041.00-00
	• Fixed or Determinable Gains, Profits, or Income 201607004	6041.03-00
	• Payments Specifically Included 201533012	6041.05-00
	• Exceptions 201327002 201349013	6041.06-00
	• Payments By United States Or A State 201623003 201624012 201743010	6041.08-00
	• Bingo, Keno, and Slot Machine Winnings 201246028 201248022 201433015	6041.10-00
Section 6041A	Returns Regarding Payments of Remuneration for Services and Direct Sales	6041A.00-00
	• Payments by Governmental Units 201624012	6041A.04-00
	• Exceptions 201349013	6041A.05-00
Section 6045	Returns of Brokers	6045.00-00
	• Real Estate Transactions 201313028	6045.03-00
	• <i>Persons Required to Report</i> 201514001	6045.03-06
	• Barter Exchanges 201514001	6045.05-00

	• 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
	• Rescission 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

	• <i>Settlement Agreement</i> 201235014 201235018 201248017 201312040 201312042 201710028 201710028 201710028	6224.01-01
	• <i>Settlement of Penalties</i> 201236029 201534011	6224.01-02
	• <i>Tax Matters Partner May Bind Certain Other Partners</i> 201216035 201235016 201319025 201515033	6224.01-05
	• 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
	• 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
	• Period for Filing Petition 201319028	6228.02-00
	• 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
	• Extension by Agreement 201211012 201236027 201241008 201312038 201312043 201319023 201319029 201324015 201402011 201402011 201402012 201402012 201438026 201526016 201531017 201710028 201710028 201710028	6229.02-00
	• Special Rule in Cases of Fraud	6229.03-00
	• <i>No Return Filed Equals No Limit</i> 201303011	6229.03-02
	• Suspension of Statutory Period 201221016	6229.04-00
Section 6230	Additional Administration Provisions 201215009 201502009 201510047	6230.00-00
	• Coordination with Deficiency Proceedings 201413011 201447037 201650015	6230.01-00
	• Claims Arising Out of Erroneous Computations 201204011	6230.03-00
	• <i>Time for Filing Claim</i> 201412017	6230.03-01
Section 6231	Definitions and Special Rules 201211023 201550040	6231.00-00
	• Partnerships 201235015 201303012	6231.01-00

	• <i>Exception for Small Partnerships</i>	6231.01-01
	201219022 201221019 201251017 201303011 201319014 201421020 201510046 201530019 201550040	
	• Partner	6231.02-00
	201319026 201326016 201550041	
	• Partnership Item	6231.03-00
	201210034 201211013 201221017 201326017 201447031 201515032 201534010 201608014 201617008 201721019	
	• Nonpartnership Item	6231.04-00
	201617008	
	• Affected Item	6231.05-00
	201206017 201210036 201324018 201447036 201515029 201614034	
	• Computational Adjustment	6231.06-00
	201210037	
	• Tax Matters Partner	6231.07-00
	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	
	• Pass-Thru Partner	6231.09-00
	201550040	
	• Husband and Wife	6231.12-00
	201319024	
	• Items Cease to Be Partnership Items in Certain Cases	6231.13-00
	201202025 201303013 201432019 201432021 201510044 201530021	
	• <i>Conversion Under 6223(e)</i>	6231.13-06
	201603029	
	• Regulations with Respect to Certain Special Enforcement Areas	6231.14-00
	201211017 201241007 201244019	
Section 6233	Extension to Entities Filing Partnership Returns, Etc.	6233.00-00
	201442056	
Section 6301	Collection Authority	6301.00-00
	201502010	
Section 6321	Lien for Taxes (Lien Right v. No Lien Right)	6321.00-00
	201216039 201306022 201439003	
	• Property Subject v. Not Subject to Lien (See 6301.12-00)	6321.01-00
	201423024	
	• <i>Trusts</i>	6321.01-51
	201324017	
	• Lien Priority v. No Lien Priority	6321.03-00
	201323019	
	• <i>State and Local Taxes and Liens</i>	6321.03-23
	201244016	
Section 6323	Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid)	6323.00-00
	201211023 201326015 201520012 201520012 201520012 201552030 201616010 201710025 201710025 201710025	
	• 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 201545024 201602006 201602007 201602008 201721018 201811013 201820018	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
	• Types of Property 201818015	6334.01-00
Section 6335	Sale of Seized Property 201350035 201535018 201820018	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 6413	Special Rules Applicable to Certain Employment Taxes 201822028	6413.00-00
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
	• <i>Filing of Waiver by Fiduciary</i> 201324016 201334040	6501.08-08
	• <i>Execution by Corporate Officer</i> 201411024 201522005	6501.08-09
	• <i>Form and Contents of Waiver</i> 201602010 201610020	6501.08-17
	• <i>Proof and Procedure</i> 201334040	6501.08-21
	• Organizations Treated as Corporations 201335013	6501.12-00
Section 6502	Collection After Assessment (Timely v. Not Timely) 201313022	6502.00-00
Section 6503	Suspension of Running of Period of Limitation (Suspended v. Not Suspended) 201211019 201518015 201644020 201721016 201811013	6503.00-00
Section 6511	Limitations on Credit or Refund (Barred v. Not Barred) 201204008 201243014 201310037 201316015 201321022 201402003 201402003 201404011 201411029 201429026 201515019 201515024 201515025 201517005 201526011 201526013 201536020 201540010 201540011 201545022 201603026 201636041 201640017 201822027	6511.00-00
	• Limitation of Amount 201210029 201319011 201349014 201418049 201429023 201447033 201515024 201515025 201526011 201636041 201739013	6511.01-00
	• <i>No Return Filed</i> 201210029	6511.01-02
	• <i>Claim Filed Late</i> 201306017	6511.01-03
	• Special Rules 201515019 201540010 201540011	6511.03-00
	• <i>Bad Debts and Worthless Securities</i> 201515018	6511.03-01
	• <i>Carrybacks: Net Operating Loss and Capital Loss</i> 201202027 201204008 201215008 201316016 201515019 201517005 201540010 201540011 201739015	6511.03-02
	• <i>Foreign Tax Credit</i> 201204008 201330031 201330031 201517005 201540010 201540011 201540012	6511.03-03
	• <i>Life Insurance Carrybacks</i> 201349014	6511.03-05
	• <i>Extension of Time by Agreement</i> 201719026	6511.03-06
	• Amended or Supplemental Claims 201216033 201739014	6511.05-00
	• Timeliness of Claim 201216033 201306017 201351019 201438023 201502014 201545017 201719026	6511.09-00

Section 6512	Limitations in Case of Petition to Tax Court 201617007	6512.00-00
Section 6514	Credits or Refunds After Period of Limitation (Erroneous v. Not Erroneous) 201302030 201504014	6514.00-00
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 201816010	7436.01-00
	• <i>Worker Classification</i> 201735021 201816010	7436.01-03
	• Notice of Determination	7436.02-00
	• <i>Necessity for Notice</i> 201816010	7436.02-01
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

201201008 201202011 201202013 201205007 201206007 201206008 201206012
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• 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	
• <i>Joint Ventures</i>	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	
• <i>Investments</i>	7701.03-05
201613005	
• <i>Liquidating Trusts</i>	7701.03-06
201208036 201230014 201230020 201240009 201241003 201244004 201341001 201417004 201420011 201516024 201620004 201620004 201643005 201702013	
• <i>Ordinary Trusts</i>	7701.03-08
201245003 201538006 201538007 201538008	
• <i>Business Trusts</i>	7701.03-09
201337012	
• <i>Investment Trusts</i>	7701.03-10
201226019	
• <i>Fixed Investment Trusts</i>	7701.03-11
201229003 201750009	
• Domestic, Foreign Persons	7701.04-00
201509035	
• Fiduciary v. Agent	7701.05-00
201302026	

	• Indian Tribal Government 201739011	7701.20-00
	• 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 201818001 201819001 201822002	7704.00-00
	• Meaning of 201224011 201224012	7704.01-00

	• 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	
	• Inadvertent Termination	7704.04-00
	201818001 201819001 201822002	
	• 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	
	• Prospective Application of Changes in Regulations	7805.01-00
	• <i>Prospective Application of Rulings</i>	7805.01-01
	201537023	
	• Reversals of Regulations or Rulings With Retroactive Effect	7805.03-00
	201413013	
	• Retroactive Effect of Regulation	7805.04-00
	• <i>Retroactive Application of Rulings</i>	7805.04-01
	201216051 201233011 201245017	
Section 7811	Taxpayer Assistance Orders	7811.00-00
	• Authority to Issue	7811.01-00
	201739012	
Section 7871	Indian Tribal Governments Treated As States For Certain Purposes	7871.00-00
	201445002	
	• Charitable Purposes	7871.01-00
	201525014 201525014 201525014 201525014 201551003	
	• 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
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• Section 42; Low-Income Housing Credit 9100.01-00

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• Section 59(e) 9100.02-00

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• R and D Expenditures 9100.02-03

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<ul style="list-style-type: none"> • Section 663; Special Rules Applicable to Sections 661 and 662 	9100.12-00
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• Other

9100.22-00

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- Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00
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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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Section 9102	Administrative Procedure Act	9102.00-00
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Section 9103	Attorneys	9103.00-00
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Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
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	<ul style="list-style-type: none"> • <i>Royalties</i> 201519003 	9114.01-12
	<ul style="list-style-type: none"> • U.S. Income Tax Treaties 	9114.03-00
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	<ul style="list-style-type: none"> • <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

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