

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

The index is arranged by Code section with various identifying subheadings. Each ruling, technical advice memorandum, and Chief Counsel advice issued under Code section 6110 is assigned a 9-digit reference number which appears after the heading to which the ruling refers. This number also appears on the ruling, technical advice memorandum, or Chief Counsel advice itself and is to be used when requesting copies of individual rulings, technical advice memoranda, or Chief Counsel advice.

The index will be cumulated on a weekly basis. A new index will be initiated each year.

Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief counsel advice may not be used or cited as precedent.

Any person having questions about this publication or about section 6110 of the Code should contact the Chief, Disclosure and Litigation Support Branch,
CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 622-7570.

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	• Alternative Depreciation System (ADS) 201316006 201316007	168.29-00
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	• <i>Tax-Exempt Use Property</i> 201436048 201606005 201722001 201737002	168.29-02
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	<ul style="list-style-type: none"> • Other Than a Dividend 	301.02-00
	<ul style="list-style-type: none"> • <i>Distribution With Respect to Stock v. Not With Respect to Stock</i> 201637010 	301.02-01
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	<ul style="list-style-type: none"> • Complete Termination of Interest 201228012 201405005 	302.03-00
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	201228023	
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	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	
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	201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002 201730010	
	• Debts of Parent to Subsidiary	332.07-00
	201213018	
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	201237017 201418025 201511020 201511020	
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	201418025	
	• <i>Disqualified Property</i>	336.03-02
	201418025	
	• <i>Liquidation to which section 332 Applies</i>	336.03-05
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	• Stock Sales and Distributions Treated as Asset Transfers	336.05-00
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	201404004 201536004 201625009 201725017	
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	201731008	
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	201801006 201801009	
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	201404004	
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	201606017 201606025	
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	• Loss Disallowance 201310015 201606017 201606025	337.16-00
	• <i>Basis Reductions on Deconsolidation</i> 201521008 201521008 201521008 201521008 201521008	337.16-01
	• <i>Allowable Worthless Stock Loss</i> 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	337.16-02
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	• Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035	338.02-00
	• Consistency Rules 201213013 201214012	338.04-00
	• Purchase from Related Corporation 201203004 201702035	338.09-00
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	• Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007 201506008 201601001 201818010	351.01-00
	• Series of Transactions 201212001 201506008 201531014	351.02-00
	• "Property" Defined 201506008 201552026	351.05-00
	• Constructive Exchange 201350001	351.11-00
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	• Investment Company Exception 201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020 201810005	351.13-00
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	<ul style="list-style-type: none"> • Exceptions 201552026 	351.15-00
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	<ul style="list-style-type: none"> • Substantially All of the Assets 201731008 	354.05-00
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	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	
	<ul style="list-style-type: none"> • Spin-Off 	355.01-00
	201202007 201203004 201211008 201213018 201215005 201216023 201216027 201228002 201228030 201232014 201232033 201233016 201236014 201240017 201244006 201244008 201246027 201249012 201251006 201305003 201306006 201308002 201312017 201312020 201312022 201314001 201315009 201315016 201325009 201328024 201329005 201330007 201330022 201612012 201634010 201634010 201634010 201731003 201731004 201308002 201330007 201330022 201334009 201334032 201335001 201336012 201337007 201338040 201340009 201341004 201341013 201341026 201347005 201348005 201349006 201350007 201352007 201404002 201407005 201409002 201409003 201411002 201412013 201415001 201416005 201418030 201418039 201418046 201419005 201419010 201419012 201422004 201422012 201423006 201423010 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426008 201430002 201433007 201436033 201437006 201437013 201438009 201440014 201441008 201441009 201441016 201443017 201445008 201503006 201504007 201505007 201505013 201511001 201511001 201512001 201516014 201528006 201535006 201535007 201537018 201538015 201542004 201603005 201603006 201603020 201605016 201607003 201613008 201614017 201626017 201634010 201637013 201651010 201706005 201734004 201740015 201801012 201802007 201820016	
	<ul style="list-style-type: none"> • Split-Off 	355.01-01
	201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201731003 201308017 201308018 201330002 201330007 201337003 201350007 201352007 201403002 201403002 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005 201512001 201625012 201625013	
	<ul style="list-style-type: none"> • Split-Up 	355.01-02
	201402002 201402002 201418018 201423012	
	<ul style="list-style-type: none"> • Non Pro Rata Distributions, etc. 201233016 201625012 201625013 	355.02-00

	<ul style="list-style-type: none"> • Active Business 	355.03-00
	201219003 201251006 201634010 201634010 201634010 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 201542004 201551009 201605016 201606014 201607003 201624004 201624004 201625012 201625013 201626002 201633009 201634010 201637013 201643008 201706005 201730010 201818010	
	<ul style="list-style-type: none"> • Five-Year Requirement 	355.03-01
	201251006 201528016 201624004 201633009 201643008 201706005	
	<ul style="list-style-type: none"> • Business Purpose 	355.04-00
	201308017 201308018 201308017 201308018 201730010	
	<ul style="list-style-type: none"> • Control 	355.05-00
	201437013 201527003 201818010	
	<ul style="list-style-type: none"> • Distribution of Control 	355.05-01
	201731004 201437013 201605016 201703012	
	<ul style="list-style-type: none"> • Device 	355.06-00
	201734004 201743017	
	<ul style="list-style-type: none"> • Continuity of Interest 	355.07-00
	201644018	
	<ul style="list-style-type: none"> • Distributions Within a Consolidated Group 	355.09-00
	201305003 201352007 201445008 201730010	
	<ul style="list-style-type: none"> • Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 	355.10-00
	201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001 201740015 201748007 201801005 201801012	
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	201424017 201721014	
	<ul style="list-style-type: none"> • Reorganization Exchange 	356.01-00
	<ul style="list-style-type: none"> • Series of Transactions 	356.01-02
	201614017	
	<ul style="list-style-type: none"> • Securities as "Other Property" 	356.02-00
	201527003	
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	<ul style="list-style-type: none"> • In General 	357.02-01
	201721002	
	<ul style="list-style-type: none"> • Exceptions 	357.02-02
	201230008 201348006 201431002 201542004 201627001 201703012	
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	<ul style="list-style-type: none"> • Allocation of Basis 	358.02-00
	201411006 201437007	
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	201721002	
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	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
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	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009	367.03-01
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	• 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

<ul style="list-style-type: none"> • <i>Using Stock of Corporation Controlling Merged Corporation</i> 201820002 	368.01-02
<ul style="list-style-type: none"> • <i>Stock for Stock (Type "B")</i> 201249011 201250021 201324009 201603020 	368.02-00
<ul style="list-style-type: none"> • <i>Liquidation Distribution</i> 201418039 201418046 	368.02-02
<ul style="list-style-type: none"> • <i>Stock for Property (Type "C")</i> 201224006 201228030 201247009 201252014 201324003 201731008 201340016 201411002 201413003 201418039 201418046 201422004 201424007 	368.03-00
<ul style="list-style-type: none"> • <i>Substantially All the Property</i> 201247009 201731008 	368.03-01
<ul style="list-style-type: none"> • <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
<ul style="list-style-type: none"> • <i>Recapitalization (Type "E")</i> 201308001 201315009 201315020 201315021 201308001 201424010 	368.05-00
<ul style="list-style-type: none"> • <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
<ul style="list-style-type: none"> • <i>Continuity of Interest Rule</i> 201214013 201224006 201247009 	368.08-00
<ul style="list-style-type: none"> • <i>Related party Acquisitions</i> 201214013 	368.08-03
<ul style="list-style-type: none"> • <i>Business Enterprise Continuity</i> 201247009 201314028 201413003 201644018 	368.08-06
<ul style="list-style-type: none"> • <i>Historic Business Assets</i> 201224006 	368.08-07
<ul style="list-style-type: none"> • <i>Transfers to Controlled Corporations</i> 201214013 201224006 201234009 201240016 201424007 201625012 201625013 	368.08-08
<ul style="list-style-type: none"> • <i>Plan of Reorganization</i> 201411002 201626002 201627001 	368.09-00
<ul style="list-style-type: none"> • <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
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	• Method of Accounting 201237012 201343012	381.04-00
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	• 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
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	• Debt v. Equity 201230008 201323021	385.01-00
	• New Financial Products 201209006 201226026	385.03-00
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	• 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

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	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
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	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

	<ul style="list-style-type: none"> • 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	
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	201208039 201612001 201618011 201618011 201632015 201405032 201405033	
	201405034 201423043 201431038 201439006 201451065 201611022 201707001	
	201736018	
	<ul style="list-style-type: none"> • Exclusive Benefit of Individual or His Beneficiary 	408.01-00
	201225020	
	<ul style="list-style-type: none"> • Qualification 	408.02-00
	<ul style="list-style-type: none"> • <i>Benefit Distributions</i> 	408.02-01
	201628004 201628005 201628006 201633025 201706004 201750004	

• Rollover Contributions

408.03-00

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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	
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	201747007	
	• Tax Credit Employee Stock Ownership Plan Defined	409.01-00
	• <i>Definition of Employer Securities</i>	409.01-09
	201511039 201511039 201538021	
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	201615013 201615013	
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	201643024	
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	201617006	
	• <i>Defined Benefit Plan</i>	411.03-01
	201803006	
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	201205020 201208042 201221038 201221039 201238030 201330030 201330030 201427030 201428017 201437021 201511040 201511040 201511041 201511041 201525019 201525019 201525019 201525019 201619016 201719029 201727011	

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	<ul style="list-style-type: none"> • Alternative Minimum Funding Standard 	412.08-00
	201750010	
Section 414	Definitions and Special Rules	414.00-00
	201305021 201317025 201340026 201351030 201425026 201443035 201443036 201509069 201529009 201606029 201720009 201803007	
	<ul style="list-style-type: none"> • Employees of Businesses Under Common Control 	414.03-00
	201715001	
	<ul style="list-style-type: none"> • Church Plan 	414.08-00
	201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201318030 201319036 201322051 201323042 201323043 201308033 201339004 201345041 201349027 201350048 201415015 201420028 201421031 201425025 201432028 201442072 201505048 201505049 201505050 201505051 201537025 201538023 201538024 201543012 201551004 201739010 201803007 201811008	
	<ul style="list-style-type: none"> • Certain Employee Contributions 	414.09-00
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	<ul style="list-style-type: none"> • Employees of an Affiliated Service Group 	414.13-00
	201715001	
	<ul style="list-style-type: none"> • Separate Lines of Business and Operating Units 	414.18-00
	201552002	
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	201440027 201441032 201441033 201441034 201447061 201532036 201537024 201539030 201643024	
	<ul style="list-style-type: none"> • Limitation for Defined Benefit Plans 	415.01-00
	201527042	
	<ul style="list-style-type: none"> • <i>Qualified Participant</i> 	415.01-05
	201347028	
	<ul style="list-style-type: none"> • Limitation for Defined Contribution Plans 	415.02-00
	201715001	
	<ul style="list-style-type: none"> • <i>Participant's Compensation</i> 	415.02-02
	201511039 201511039	
	<ul style="list-style-type: none"> • <i>Stock Ownership Plans</i> 	415.02-05
	201424030	
	<ul style="list-style-type: none"> • Qualified Governmental Excess Benefit Plans 	415.12-00
	201537024 201539030 201546012 201643014	
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	<ul style="list-style-type: none"> • Restriction on Cash-Outs 	417.05-00
	201803006	

Section 419	Treatment of Funded Welfare Benefit Plans 201424004 201440022 201441019 201442064 201442065 201501014 201702029	419.00-00
	• Aggregation Rules 201225019	419.13-00
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Section 424	Definitions and Special Rules • Disposition 201519031	424.00-00 424.02-00
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Section 451	General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received) 201203013 201321023 201607026 • Indeterminate Income 201607026	451.00-00 451.05-00

	• Tax Refunds 201231011	451.08-00
	• Prepaid and Advance Income 201619009	451.13-00
	• <i>Goods (1.451-5)</i> 201610017	451.13-04
	• Constructive Receipt 201321023 201327002	451.14-00
	• <i>Payments to Third Person</i> 201321023	451.14-03
	• Accrual Method 201321023	451.19-00
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	201345019 201411014 201432012 201450009 201450010 201451011 201451013	
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• Title-Holding Company	501.02-00
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501.03-00

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• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i>	501.03-11
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• <i>Research Organizations</i>	501.03-21
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<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 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 201823006 	501.03-30
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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
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<ul style="list-style-type: none"> • <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i> 201425015 201717046 201720011 	501.08-00
<ul style="list-style-type: none"> • <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036 201532037 201605015 201625004 201625018 201703014 201817008 	501.09-00
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<ul style="list-style-type: none"> • <i>Domestic Fraternal Societies, Orders, and Associations</i> 201240026 201340022 201620014 201620014 201721021 201805015 	501.10-00
<ul style="list-style-type: none"> • <i>Local Benevolent Life Insurance Associations, etc.</i> 201247019 201431031 201814012 	501.12-00
<ul style="list-style-type: none"> • <i>Mutual Ditch or Irrigation Companies</i> 201246038 	501.12-01
<ul style="list-style-type: none"> • <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031 	501.12-02
<ul style="list-style-type: none"> • <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028 	501.12-03
<ul style="list-style-type: none"> • <i>Cemetery Companies</i> 201409009 201428011 201428029 201605019 	501.13-00
<ul style="list-style-type: none"> • <i>Credit Unions</i> 201416009 201447039 	501.14-00
<ul style="list-style-type: none"> • <i>Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less</i> 201713012 201713013 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201525013 201525013 201525013 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016 	501.15-00
<ul style="list-style-type: none"> • <i>Organized to Finance Crop Operations</i> 201333014 	501.16-00
<ul style="list-style-type: none"> • <i>Supplemental Unemployment Benefit Trusts</i> 201406018 201411041 	501.17-00
<ul style="list-style-type: none"> • <i>Organization of Past or Present Armed Forces Members</i> 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015 201752015 	501.19-00
<ul style="list-style-type: none"> • <i>Religious and Apostolic Organizations</i> 201310047 	501.26-00
<ul style="list-style-type: none"> • <i>Cooperative Hospital Service Organizations</i> 201218016 	501.27-00

<ul style="list-style-type: none"> • Dedication of Assets to an Exempt Organization 201706019 	501.29-00
<ul style="list-style-type: none"> • Control of Corporation 201224031 201224034 201247017 201428029 201433017 	501.30-00
<ul style="list-style-type: none"> • <i>Closely Controlled Organizations</i> 201306026 	501.30-01
<ul style="list-style-type: none"> • <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047 	501.30-02
<ul style="list-style-type: none"> • Proof of Exemption 201235023 201701020 201649016 201710035 201710036 201710036 	501.31-00
<ul style="list-style-type: none"> • <i>Domestic Fraternal Societies</i> 201404012 	501.31-01
<ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> • <i>Distribution of Assets to Private Individuals</i> 201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021 201228040 201230024 201232035 201234029 201252024 201252026 201302040 201303019 201303020 201305011 201305012 201308032 201310046 201310049 201311033 201314048 201315029 201323028 201330043 201308032 201330043 201403018 201403018 201411039 201428026 201440021 201502017 201504017 201511026 201511026 201519035 201525012 201525012 201525012 201525012 201545029 201548025 201614038 201636046 201640019 201640022 201740023 201751016 201822032 	501.32-01

<ul style="list-style-type: none"> • Private v. Public Interest Served 	501.33-00
201202038 201202039 201203024 201203025 201204019 201204020 201205010 201205011 201205012 201209011 201209012 201209013 201210042 201210043 201211025 201211026 201213031 201215012 201215013 201216040 201217019 201218021 201219028 201219029 201221023 201223020 201224031 201224034 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234029 201234030 201241011 201242015 201244021 201247017 201247018 201250025 201250027 201250028 201250029 201252024 201252025 201252026 201302040 201302041 201303017 201303019 201303020 201304011 201305011 201305012 201305013 201307014 201308032 201309019 201310046 201310048 201310049 201311028 201311029 201311030 201311033 201313032 201313033 201313034 201314045 201314046 201314047 201314048 201314049 201315029 201322053 201323028 201323035 201326019 201330043 201632020 201701020 201701022 201749017 201308032 201330043 201331007 201331008 201334043 201334044 201334045 201345032 201349023 201403017 201403017 201404013 201405024 201407019 201407020 201409012 201410035 201411039 201416010 201417017 201419015 201423031 201424024 201424027 201427018 201428023 201428028 201430014 201431032 201433019 201433020 201438030 201440021 201451043 201451045 201452018 201502017 201504017 201510058 201510059 201511026 201511026 201514011 201514013 201516066 201517019 201519033 201519035 201523021 201523022 201526021 201535019 201538025 201545029 201545030 201548021 201548025 201601014 201610025 201614038 201617011 201631014 201636046 201640019 201640022 201641026 201641027 201643026 201648020 201651016 201714030 201714031 201718036 201729023 201733015 201733017 201736025 201740023 201744020 201747009 201748010 201750018 201751016 201801013 201803009 201819011 201822030 201822032	
<ul style="list-style-type: none"> • Trustees Serve Private Interest 	501.33-01
201226029 201228041 201236033 201315028 201350043 201414024 201451043 201451045 201652029	
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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	
<ul style="list-style-type: none"> • Business Activities 	501.36-00
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<ul style="list-style-type: none"> • Section 501(c)(3) Organizations 	501.36-01
201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201632021 201749017 201330037 201330038 201403017 201403017 201405023 201414024 201428022 201428023 201510058 201517008 201525011 201525011 201525011 201525011 201535019 201538025 201540016 201545031 201601014 201617012 201641025 201641027 201702041 201710031 201710033 201710033 201712017 201717048 201733015 201743018 201803009 201814010	
<ul style="list-style-type: none"> • Publishing Activities, Radio, Television, etc. 	501.36-03
201204021 201252025 201433020 201526020 201710031 201710033 201710033	

	• <i>Fund Raising (See also 0512.06-00)</i>	501.36-04
	201323037 201407020 201416010	
	• Legislative and Political Propaganda Activities	501.38-00
	201415007 201505042	
	• <i>"Action" Organizations</i>	501.38-01
	201415007 201430014 201505042	
	• <i>Electing Expenditure Test</i>	501.38-02
	201239012 201415007 201804005	
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	201317011 201444043	
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	201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008	
	• Future Status of Organizations Denied Exemption	503.03-00
	201209007 201209008 201520013 201520013	
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	201205011 201205013 201217019 201446028 201510059	
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	201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003	
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	201230026 201417020 201417021 201427019	
	• <i>Special Rules</i>	507.01-01
	201345033 201345034	
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	201441018	
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	201243015 201244020 201321024 201321025	
	• Imposition of Tax	507.06-00
	201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030	
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	201244020 201321025 201603033 201603034	
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	201609001	
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	201321024 201321025	
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	201418067	
	• <i>Private Foundation</i>	509.01-01
	201306023 201802017	

	• <i>Support</i>	509.01-02
	201239011 201240036 201342011 201711014	
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	201335018 201417018	
	• <i>Publicly Supported Organizations</i>	509.02-01
	201445015 201507024 201620016 201620016 201729025 201733019	
	• <i>Supporting Organizations</i>	509.02-02
	201314044	
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	201310045	
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	201424025	
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	201206018 201219024 201251019 201701002 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 201626004	
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	201406019	
	• Section 501(c)(2) Corporations	511.02-00
	201241018	
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	201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036 201321024 201321025 201323029 201328035 201701002 201406020 201407022 201409009 201413012 201422027 201423027 201423030 201425016 201426029 201430017 201434025 201440022 201441019 201451044 201501014 201503018 201613014 201613015 201630009 201630009 201636042 201636043 201710005 201710005 201710005 201729013 201729014 201730022	
	• Exception, Additions, and Limitations on Unrelated Income	512.01-00
	201206018 201425016 201430017 201503018 201644019	
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	201444043 201644019 201740002	
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	201422027	
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	201329028 201333020 201413012 201613014 201613015 201636042 201636043 201729013 201729014 201730022	
	• Advertising (See Also 0501.26-02)	512.05-00
	201405029	
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	201330043 201330043	
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	201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027	
	• Modifications	512.10-00
	201409009 201435017 201441018 201503018 201603032	

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	• Trusts 201613014 201613015 201613015 201636042 201636043 201729013 201729014 201730022	513.01-00
	• Advertising, etc., Activities 201811016	513.02-00
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	201244004 201245006 201310002 201310003 201310004 201310005 201310006 201343021 201349001 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201440008 201440009 201440010 201440011 201440012 201507008 201532023 201613007 201614006 201614007 201614008 201636027 201636028 201636029 201636030 201636031 201636032 201642019 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201709020 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201742006 201744006 201744007 201744008 201751001 201751002 201751003	
	• Persons Treated as Grantors	671.02-00
	201226019 201326011 201430003 201430004 201430005 201430006 201430007 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201523017 201527004 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201628010 201653007 201653008 201653009 201739004	
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	201729009	
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	201532023 201807001	
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	201532023 201544002 201807001	
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	201326011	
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	201235006 201507008	
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	201326011 201507008	
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	201330011 201330011 201338028 201430022 201444024	
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	201438014 201611002	
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	• Not in Capacity as Partner 201324013	707.01-00
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	• 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
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	• <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 • Correction Not Barred v. Barred at Time of Error 201823004	1311.00-00 1311.01-00 1311.02-00
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
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 201733001 **201823003**

• *Electing Small Business Trusts* 1361.03-03
 201201006 201224013 201238017 201341003 201422006 201436006 201436007
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• *Qualified Subchapter S Subsidiary* 1361.05-00
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201201006 201205002 201205006 201206009 201206011 201211002 201211004
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<ul style="list-style-type: none"> • Eligible v. Ineligible 	1362.01-00
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201634003 201634003 201634003 201634004 201634004 201634004 201516009 201528017 201539019 201610005 201634003 201634004 201638003 201714018 201724021 201801004 201804001 201815003	
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<ul style="list-style-type: none"> • Late Elections 	1362.01-03
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<ul style="list-style-type: none"> • Termination of Election 	1362.02-00
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<ul style="list-style-type: none"> • <i>Ceases to be Small Business Corporation</i> 	1362.02-02
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<ul style="list-style-type: none"> • <i>Passive Investment Income</i> 	1362.02-03
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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	

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201316008	
<ul style="list-style-type: none"> • Life and Non-Life 	1502.50-00
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<ul style="list-style-type: none"> • <i>When Group Remains in Existence</i> 	1502.75-10
201228002 201314028 201350007 201424010 201505006	
<ul style="list-style-type: none"> • <i>Common Parent No Longer in Existence</i> 	1502.75-11
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<ul style="list-style-type: none"> • Taxable Year of Members of Group 	1502.76-00
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<ul style="list-style-type: none"> • <i>Income Allocation</i> 	1502.76-01
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<ul style="list-style-type: none"> • Common Parent Agent for Subsidiaries 	1502.77-00
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201251003 201324004	
<ul style="list-style-type: none"> • Applicability of Other Provisions of Law 	1502.80-00
201650013	

	• Consolidated Returns for Subsequent Years 201324004	1502.89-00
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	<ul style="list-style-type: none"> • Terminable Interests 	2056.01-00
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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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<ul style="list-style-type: none"> • Section 146; Volume Cap 	9100.03-00
201528005 201615008 201615008	
<ul style="list-style-type: none"> • Section 168; MACRS 	9100.04-00
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<ul style="list-style-type: none"> • Section 338(g); Election Under Section 1.338-1T(c)(1) 	9100.06-00
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<ul style="list-style-type: none"> • Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 	9100.07-00
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<ul style="list-style-type: none"> • Section 367; Foreign Corporations 	9100.08-00
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<ul style="list-style-type: none"> • Section 442; Accounting Periods 	9100.09-00
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<ul style="list-style-type: none"> • Section 446 	9100.10-00
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<ul style="list-style-type: none"> • <i>Accounting Methods</i> 	9100.10-01
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<ul style="list-style-type: none"> • Section 472; LIFO Election 	9100.11-00
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<ul style="list-style-type: none"> • Section 663; Special Rules Applicable to Sections 661 and 662 201245008 201348008 	9100.12-00
<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004 201311016 201314013 201632006 201632007 201632008 201632009 201337010 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201440003 201442003 201443011 201448002 201505003 201506001 201506002 201508003 201510024 201514002 201519023 201523007 201525008 201525008 201525008 201525008 201528027 201530004 201532001 201532014 201532019 201532020 201543002 201544007 201544008 201544009 201548012 201603018 201605007 201610002 201620002 201620002 201620003 201620003 201622010 201624005 201624016 201624020 201626007 201629002 201630013 201630013 201630014 201630014 201631006 201631008 201631009 201638009 201645001 201645008 201648005 201649003 201649005 201705008 201709005 201709006 201709009 201717014 201717038 201718013 201719006 201719007 201722013 201726002 201726010 201728015 201729015 201736004 201736007 201738007 201744003 201748001 201748002 201750011 201804006 201808013 201815002 201816006 201817018 201818007 201819005 201819010 201823001 	9100.15-00
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<ul style="list-style-type: none"> • Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 201431011 	9100.21-00

• Other

9100.22-00

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- Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00
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9100.31-00

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	• 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
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• Not Able to Identify Under Present List

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