

# 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) 317-6840.

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	• Limitation on Deduction for Certain Interest Paid By Corporation to Related Person 201202021	163.10-00

	<ul style="list-style-type: none"> <li>• Disqualified Debt Instruments 201336018 201517003</li> </ul>	163.13-00
	<ul style="list-style-type: none"> <li>• Repurchase Premium 201707006</li> </ul>	163.17-00
<b>Section 164</b>	<b>Taxes</b> 201202004 201309004 201442020 201452015 201516007 201537015	<b>164.00-00</b>
	<ul style="list-style-type: none"> <li>• Real Property Taxes 201232018 201310029</li> </ul>	164.01-00
	<ul style="list-style-type: none"> <li>• Taxes Assessed Against Local Benefits 201310029</li> </ul>	164.09-00
	<ul style="list-style-type: none"> <li>• Other 201531016</li> </ul>	164.12-00
<b>Section 165</b>	<b>Deductions For Losses</b> 201240007 201240015 201306018 201308025 201325007 201328031 201612003 201308025 201343021 201351020 201411030 201451004 201451014 201511018 201511018 201511022 201515001 201529008 201642035 201737011	<b>165.00-00</b>
	<ul style="list-style-type: none"> <li>• Limitations on Losses of Individuals - Transaction Entered Into For Profit 201515001</li> </ul>	165.03-00
	<ul style="list-style-type: none"> <li>• Limitations on Losses of Individuals - Casualty and Theft 201213022 201346009 201445009</li> </ul>	165.04-00
	<ul style="list-style-type: none"> <li>• Worthless Securities 201252008 201333012 201524016 201552026 201610004 201650013</li> </ul>	165.06-00
	<ul style="list-style-type: none"> <li>• <i>Securities In Affiliated Corporations</i> 201314005 201325007 201347002</li> </ul>	165.06-02
	<ul style="list-style-type: none"> <li>• <i>Other</i> 201548003</li> </ul>	165.06-03
	<ul style="list-style-type: none"> <li>• Disaster Losses 201306017 201542002</li> </ul>	165.07-00
	<ul style="list-style-type: none"> <li>• Wagering Losses 201539028</li> </ul>	165.08-00
	<ul style="list-style-type: none"> <li>• Other 201552026</li> </ul>	165.11-00
	<ul style="list-style-type: none"> <li>• Abandonment Losses 201612003</li> </ul>	165.13-00
<b>Section 166</b>	<b>Bad Debts</b> 201328031 201515018 201602005	<b>166.00-00</b>
	<ul style="list-style-type: none"> <li>• Partially Worthless Debt 201642034</li> </ul>	166.03-00
	<ul style="list-style-type: none"> <li>• Worthless Securities 201450011</li> </ul>	166.05-00
	<ul style="list-style-type: none"> <li>• Other 201302024</li> </ul>	166.06-00
<b>Section 167</b>	<b>Depreciation</b> 201221002 201317003	<b>167.00-00</b>
	<ul style="list-style-type: none"> <li>• Property Used in the Trade or Business 201330034 201330034</li> </ul>	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
<b>Section 168</b>	<b>Modified Accelerated Cost Recovery System</b> 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	<b>168.00-00</b>
	• 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 <b>201824005 201824006</b>	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
<b>Section 169</b>	<b>Amortization of Pollution Control Facilities</b>	<b>169.00-00</b>

	• Election of Amortization 201217015	169.02-00
<b>Section 170</b>	<b>Charitable, Etc. Contributions and Gifts</b> 201321012 201437004 201551003 201608012 201641021	<b>170.00-00</b>
	• 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
<b>Section 172</b>	<b>Net Operating Loss Deductions (Deductible v. Not Deductible)</b> 201226021 201243014 201315002 201328028 201328031 201536011	<b>172.00-00</b>
	• 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
<b>Section 174</b>	<b>Research and Experimental Expenditures (Deductible v. Not Deductible)</b> 201324008 201718011	<b>174.00-00</b>
	• Election to Amortize 201236013	174.01-00
<b>Section 179</b>	<b>Election to Expense Certain Depreciable Business Assets</b> 201415009	<b>179.00-00</b>
	• Section 179 Property 201234024	179.01-00
<b>Section 197</b>	<b>Amortization of Goodwill &amp; Certain Other Intangibles</b> 201203004 201228011 201317003 201501011 201543014 201642032 201702035 201709003 201820013	<b>197.00-00</b>
	• Certain Elections for Intangible Property 201214014	197.01-00
<b>Section 215</b>	<b>Alimony, etc., Payments</b> 201206005 201246005	<b>215.00-00</b>
	• Payment For Child Support	215.08-00
	• <i>Specification In Instrument</i> 201706006	215.08-04
<b>Section 216</b>	<b>Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder</b> 201537015	<b>216.00-00</b>
<b>Section 243</b>	<b>Dividends Received by Corporations</b> 201640018	<b>243.00-00</b>
<b>Section 245</b>	<b>Dividends Received From Certain Foreign Corporations</b> 201640018	<b>245.00-00</b>
<b>Section 247</b>	<b>Dividends Paid On Certain Preferred Stock of Public Utilities</b>	<b>247.00-00</b>
	• Other 201822026	247.04-00
<b>Section 263</b>	<b>Capital Expenditures (Deductible v. Not Deductible)</b> 201311021 201317003 201319009 201713010 201341029 201341031 201405014 201438005 201447004 201447015 201447016 201510039 201518012 201528034 201534005 201624021 201639007 201639009 201642013 201736002 201746020 201804002 201822009	<b>263.00-00</b>
	• 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
<b>Section 263A</b>	<b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b> 201504011	<b>263A.00-00</b>
	• 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
<b>Section 264</b>	<b>Amounts Paid in Connection With Insurance (Deductible v. Not Deductible)</b> 201443015 201443015	<b>264.00-00</b>
	• 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
<b>Section 267</b>	<b>Losses, Expenses, and Interest With Respect to Transactions Between Related Parties</b> 201252008 201330004 201330004 201702035	<b>267.00-00</b>
	• 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

	<ul style="list-style-type: none"> <li>• <i>Controlled Group Defined</i> 201405009</li> </ul>	267.07-01
	<ul style="list-style-type: none"> <li>• <i>Deferral of Loss from Sale or Exchange Between Members</i> 201203004 201323005 201334006 201419011 201603002 201702035 201705004</li> </ul>	267.07-02
<b>Section 274</b>	<b>Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)</b> 201501010	<b>274.00-00</b>
	<ul style="list-style-type: none"> <li>• Substantiation 201246031</li> </ul>	274.08-00
	<ul style="list-style-type: none"> <li>• Percentage Disallowance for Meals and Entertainment Deductions 201219021</li> </ul>	274.14-00
<b>Section 275</b>	<b>Certain Taxes (Allowed v. Disallowed)</b>	<b>275.00-00</b>
	<ul style="list-style-type: none"> <li>• Federal Income 201306018</li> </ul>	275.01-00
<b>Section 280E</b>	<b>Expenditures In Connection With the Illegal Sale of Drugs</b> 201504011 201531016	<b>280E.00-00</b>
<b>Section 280G</b>	<b>Golden Parachute Payments</b>	<b>280G.00-00</b>
	<ul style="list-style-type: none"> <li>• Definitions</li> </ul>	280G.01-00
	<ul style="list-style-type: none"> <li>• <i>Parachute Payment</i> 201519017</li> </ul>	280G.01-01
<b>Section 301</b>	<b>Distributions of Property</b> 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	<b>301.00-00</b>
	<ul style="list-style-type: none"> <li>• Dividend in Property</li> </ul>	301.01-00
	<ul style="list-style-type: none"> <li>• <i>Form v. Substance</i> 201552027 201640018</li> </ul>	301.01-07
	<ul style="list-style-type: none"> <li>• Other Than a Dividend</li> </ul>	301.02-00
	<ul style="list-style-type: none"> <li>• <i>Distribution With Respect to Stock v. Not With Respect to Stock</i> 201637010</li> </ul>	301.02-01
	<ul style="list-style-type: none"> <li>• Liquidation v. Reorganization 201350001</li> </ul>	301.04-00
	<ul style="list-style-type: none"> <li>• Constructive Dividend 201350001</li> </ul>	301.07-00
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b> 201202010 201202020 201207002 201328025 201330017 201330018 201330017 201330018 201352007 201405005 201444007 201637010 201805003 201805004 201805005 201805006 201805007 201805008	<b>302.00-00</b>
	<ul style="list-style-type: none"> <li>• Disproportionate Redemption of stock 201202010 201202020 201236025</li> </ul>	302.02-00
	<ul style="list-style-type: none"> <li>• Complete Termination of Interest 201228012 201405005</li> </ul>	302.03-00
	<ul style="list-style-type: none"> <li>• Constructive Ownership</li> </ul>	302.05-00
	<ul style="list-style-type: none"> <li>• <i>Waiver of Family Attribution by Individual</i> 201805011</li> </ul>	302.05-01

<b>Section 304</b>	<b>Redemption Through Use of Related Corporations</b> 201805003 201805004 201805005 201805006 201805007 201805008	<b>304.00-00</b>
	• Acquisition by Subsidiary	304.01-00
	• <i>Distribution to which Section 301 Applies</i> 201252008 201330004 201330004	304.01-03
	• Acquisition by Related Corporation (Other Than Subsidiary)	304.02-00
	• <i>Section 304 v. Section 351</i> 201228034	304.02-01
	• Control Requirement Met 201601001	304.03-00
<b>Section 305</b>	<b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b> 201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016 201505035 201516047 201544015 201550017 201631005 201709011	<b>305.00-00</b>
	• Stock Dividends 201304002 201404005 201446013 201447019 201516047 201537020	305.01-00
	• Distributions in Lieu of Money 201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015 201552011 201607003 201629003 201631005 201637013 201709011 201717005	305.03-00
	• Disproportionate Distributions 201213011 201404005 201446013 201537020 201604008 201604008 201717005	305.04-00
	• Deemed Distributions 201604008 201604008	305.13-00
<b>Section 306</b>	<b>Dispositions of Certain Stock</b> 201308001 201308001	<b>306.00-00</b>
	• Section 306 Stock v. Not 306 Stock 201308001 201308001	306.01-00
<b>Section 311</b>	<b>Taxability of Corporation on Distribution</b> 201352007 201405005 201421015 201511020 201511020	<b>311.00-00</b>
	• With Respect to its Stock 201405005	311.01-00
<b>Section 312</b>	<b>Effect on Earnings and Profits (Decrease v. No Decrease)</b> 201330002 201330002 201637010	<b>312.00-00</b>
	• Computations of Earnings and Profits 201601001	312.01-00
	• Allocation in Separations 201240017 201249012 201330002 201330002 201527003 201644018	312.09-00
<b>Section 316</b>	<b>Dividend v. Not a Dividend</b>	<b>316.00-00</b>
	• Source of Distribution	316.09-00
	• <i>Earnings and Profits</i> 201637010	316.09-03
<b>Section 317</b>	<b>Other Definitions</b>	<b>317.00-00</b>
	• Redemption of Stock v. Not a Redemption 201247010	317.02-00

<b>Section 331</b>	<b>Gain or Loss to Shareholders in Corporate Liquidations</b>	<b>331.00-00</b>
	201211020 201252008 201330004 201330004 201334006 201511020 201511020	
	• Year Liquidation Occurs	331.04-00
	201228023	
<b>Section 332</b>	• Form v. Substance	331.07-00
	201252008	
	<b>Complete Liquidation of Subsidiaries</b>	<b>332.00-00</b>
	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	
<b>Section 336</b>	• Nonrecognition of Gain or Loss	332.01-00
	201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002 201730010	
	• Debts of Parent to Subsidiary	332.07-00
	201213018	
<b>Section 337</b>	<b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b>	<b>336.00-00</b>
	201237017 201418025 201511020 201511020	
	• Liquidation in a Reorganization	336.03-00
	• <i>Distribution of Property to a Related Person</i>	336.03-01
	201418025	
	• <i>Disqualified Property</i>	336.03-02
	201418025	
	• <i>Liquidation to which section 332 Applies</i>	336.03-05
	201328003	
	• Stock Sales and Distributions Treated as Asset Transfers	336.05-00
<b>Section 337</b>	201749004 201546011 201611006 201622019 201625006 201633013 201636011 201640009 201652014 201702024 201711007 201714019 201721011 201730004 201730005 201733003 201739005 201740003 201740014 201751009 201802008 201808008 201808011 <b>201824011</b>	
	<b>Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)</b>	<b>337.00-00</b>
	201404004 201536004 201625009 201725017	
	• Adoption of Plan and 12-Month Period	337.01-00
	• <i>Date Plan Adopted</i>	337.01-01
	201731008	
	• Sale or Exchange	337.03-00
	201801006 201801009	
	• Section 332 Liquidations	337.10-00
	201404004	
<b>Section 337</b>	• Loss on Stock of Subsidiary	337.13-00
	201606017 201606025	
	• Conversion to Tax Exempt	337.14-00
	201725017	
	• <i>Transfer of Substantially All Assets to Tax Exempt</i>	337.14-01
	201404004	

	• 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
<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b> 201211009 201213013 201214012 201351004 201412012 201429016 201435002 201702035	<b>338.00-00</b>
	• Express Election 201214018 201412012	338.01-00
	• <i>Time in which Election must be made</i> 201206010 201246021 201632019 201338011 201437005 201438018 201503007 201510037 201530017 201534007 201611016 201738002	338.01-02
	• Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035	338.02-00
	• Consistency Rules 201213013 201214012	338.04-00
	• Purchase from Related Corporation 201203004 201702035	338.09-00
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 201203004 201702035	338.80-00
<b>Section 341</b>	<b>Collapsible Corporations</b> 201209025	<b>341.00-00</b>
<b>Section 351</b>	<b>Transfer to Corporation Controlled by Transferor</b> 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	<b>351.00-00</b>
	• 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
	• Section 351 v. Section 304 (See Also 0304.01-01) 201228034	351.12-00
	• Investment Company Exception 201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020 201810005	351.13-00
	• Non-Qualified Preferred Stock 201716045	351.14-00

	• Exceptions 201552026	351.15-00
<b>Section 354</b>	<b>Exchanges of Stock and Securities in Certain Reorganizations</b>	<b>354.00-00</b>
	• Exchange v. Liquidation 201423010	354.01-00
	• Substantially All of the Assets 201731008	354.05-00
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b>	<b>355.00-00</b>
	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

	<ul style="list-style-type: none"> <li>• Active Business</li> </ul>	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"> <li>• Five-Year Requirement</li> </ul>	355.03-01
	201251006 201528016 201624004 201633009 201643008 201706005	
	<ul style="list-style-type: none"> <li>• Business Purpose</li> </ul>	355.04-00
	201308017 201308018 201308017 201308018 201730010	
	<ul style="list-style-type: none"> <li>• Control</li> </ul>	355.05-00
	201437013 201527003 201818010	
	<ul style="list-style-type: none"> <li>• Distribution of Control</li> </ul>	355.05-01
	201731004 201437013 201605016 201703012	
	<ul style="list-style-type: none"> <li>• Device</li> </ul>	355.06-00
	201734004 201743017	
	<ul style="list-style-type: none"> <li>• Continuity of Interest</li> </ul>	355.07-00
	201644018	
	<ul style="list-style-type: none"> <li>• Distributions Within a Consolidated Group</li> </ul>	355.09-00
	201305003 201352007 201445008 201730010	
	<ul style="list-style-type: none"> <li>• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled</li> </ul>	355.10-00
	201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001 201740015 201748007 201801005 201801012	
<b>Section 356</b>	<b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized)</b>	<b>356.00-00</b>
	201424017 201721014	
	<ul style="list-style-type: none"> <li>• Reorganization Exchange</li> </ul>	356.01-00
	<ul style="list-style-type: none"> <li>• Series of Transactions</li> </ul>	356.01-02
	201614017	
	<ul style="list-style-type: none"> <li>• Securities as "Other Property"</li> </ul>	356.02-00
	201527003	
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b>	<b>357.00-00</b>
	<ul style="list-style-type: none"> <li>• Liabilities in Excess of Basis</li> </ul>	357.02-00
	<ul style="list-style-type: none"> <li>• In General</li> </ul>	357.02-01
	201721002	
	<ul style="list-style-type: none"> <li>• Exceptions</li> </ul>	357.02-02
	201230008 201348006 201431002 201542004 201627001 201703012	
<b>Section 358</b>	<b>Basis to Distributees</b>	<b>358.00-00</b>
	<ul style="list-style-type: none"> <li>• Allocation of Basis</li> </ul>	358.02-00
	201411006 201437007	
	<ul style="list-style-type: none"> <li>• Assumption of Liabilities</li> </ul>	358.03-00
	201721002	
<b>Section 361</b>	<b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)</b>	<b>361.00-00</b>
	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
<b>Section 362</b>	<b>Basis to Corporations</b> 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028	<b>362.00-00</b>
	• Property Acquired in Reorganizations and Transfers by Controlling Stock- holders 201701005 201418013 201418041 201418042 201505028 201521011 201521011 201521011 201521011 201521011 201545013 201736001	362.01-00
<b>Section 367</b>	<b>Foreign Corporations</b> 201348011 201432002 201639014 201746022	<b>367.00-00</b>
	• 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
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b> 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	<b>368.00-00</b>
	• 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"> <li>• <i>Using Stock of Corporation Controlling Merged Corporation</i> 201820002</li> </ul>	368.01-02
<ul style="list-style-type: none"> <li>• <i>Stock for Stock (Type "B")</i> 201249011 201250021 201324009 201603020</li> </ul>	368.02-00
<ul style="list-style-type: none"> <li>• <i>Liquidation Distribution</i> 201418039 201418046</li> </ul>	368.02-02
<ul style="list-style-type: none"> <li>• <i>Stock for Property (Type "C")</i> 201224006 201228030 201247009 201252014 201324003 201731008 201340016 201411002 201413003 201418039 201418046 201422004 201424007</li> </ul>	368.03-00
<ul style="list-style-type: none"> <li>• <i>Substantially All the Property</i> 201247009 201731008</li> </ul>	368.03-01
<ul style="list-style-type: none"> <li>• <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</li> </ul>	368.04-00
<ul style="list-style-type: none"> <li>• <i>Recapitalization (Type "E")</i> 201308001 201315009 201315020 201315021 201308001 201424010</li> </ul>	368.05-00
<ul style="list-style-type: none"> <li>• <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</li> </ul>	368.06-00
<ul style="list-style-type: none"> <li>• <i>Continuity of Interest Rule</i> 201214013 201224006 201247009</li> </ul>	368.08-00
<ul style="list-style-type: none"> <li>• <i>Related party Acquisitions</i> 201214013</li> </ul>	368.08-03
<ul style="list-style-type: none"> <li>• <i>Business Enterprise Continuity</i> 201247009 201314028 201413003 201644018</li> </ul>	368.08-06
<ul style="list-style-type: none"> <li>• <i>Historic Business Assets</i> 201224006</li> </ul>	368.08-07
<ul style="list-style-type: none"> <li>• <i>Transfers to Controlled Corporations</i> 201214013 201224006 201234009 201240016 201424007 201625012 201625013</li> </ul>	368.08-08
<ul style="list-style-type: none"> <li>• <i>Plan of Reorganization</i> 201411002 201626002 201627001</li> </ul>	368.09-00
<ul style="list-style-type: none"> <li>• <i>Several Steps</i> 201252014 201411002</li> </ul>	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
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b>	<b>381.00-00</b>
	• Method of Accounting 201237012 201343012	381.04-00
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b> 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	<b>382.00-00</b>
	• 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
<b>Section 384</b>	<b>Limitation on Use of Preacquisition Losses to Offset Built-in Gains</b> 201806005	<b>384.00-00</b>
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b>	<b>385.00-00</b>

	• Debt v. Equity 201230008 201323021	385.01-00
	• New Financial Products 201209006 201226026	385.03-00
<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b> 201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003 201750004	<b>401.00-00</b>
	• 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

<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b>	<b>402.00-00</b>
	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
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b>	<b>403.00-00</b>
	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"> <li>• Rollover Amounts</li> </ul>	403.05-00
	201212023 201224043 201323040 201419021 201524027 201644023	
<b>Section 404</b>	<b>Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)</b>	<b>404.00-00</b>
	201204010 201206022 201206024 201208043 201218024 201221034 201229012	
	201233023 201330030 201330030 201511039 201511039 201639018	
<b>Section 404A</b>	<b>Deduction for Certain Foreign Deferred Compensation Plans</b>	<b>404A.00-00</b>
	201540015	
<b>Section 408</b>	<b>Individual Retirement Accounts</b>	<b>408.00-00</b>
	201208039 201612001 201618011 201618011 201632015 201405032 201405033	
	201405034 201423043 201431038 201439006 201451065 201611022 201707001	
	201736018	
	<ul style="list-style-type: none"> <li>• Exclusive Benefit of Individual or His Beneficiary</li> </ul>	408.01-00
	201225020	
	<ul style="list-style-type: none"> <li>• Qualification</li> </ul>	408.02-00
	<ul style="list-style-type: none"> <li>• <i>Benefit Distributions</i></li> </ul>	408.02-01
	201628004 201628005 201628006 201633025 201706004 201750004	

• Rollover Contributions

408.03-00

201203034 201204024 201205021 201206023 201206025 201206026 201207013  
 201208040 201208041 201209022 201209023 201210046 201211032 201211033  
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	• Prohibited Transactions	408.07-00
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<b>Section 408A</b>	<b>Roth IRA</b>	<b>408A.00-00</b>
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<b>Section 409</b>	<b>Qualifications for Tax Credit Employee Stock Ownership Plans</b>	<b>409.00-00</b>
	201747007	
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<b>Section 410</b>	<b>Minimum Participation Standards</b>	<b>410.00-00</b>
	• Eligibility	410.02-00
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<b>Section 411</b>	<b>Minimum Vesting Standards</b>	<b>411.00-00</b>
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	• Vesting of Employer Contributions	411.02-00
	• <i>Suspensions</i>	411.02-05
	201531021	
	• Accrued Benefit Requirements	411.03-00
	201617006	
	• <i>Defined Benefit Plan</i>	411.03-01
	201803006	
<b>Section 412</b>	<b>Minimum Funding Standards</b>	<b>412.00-00</b>
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	<ul style="list-style-type: none"> <li>• Alternative Minimum Funding Standard</li> </ul>	412.08-00
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<b>Section 414</b>	<b>Definitions and Special Rules</b>	<b>414.00-00</b>
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	<ul style="list-style-type: none"> <li>• Church Plan</li> </ul>	414.08-00
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	<ul style="list-style-type: none"> <li>• Certain Employee Contributions</li> </ul>	414.09-00
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<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans</b>	<b>415.00-00</b>
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<b>Section 417</b>	<b>Definitions and Special Rules for Purposes of Minimum Survivor Annuity Requirements</b>	<b>417.00-00</b>
	<ul style="list-style-type: none"> <li>• Restriction on Cash-Outs</li> </ul>	417.05-00
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<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b> 201424004 201440022 201441019 201442064 201442065 201501014 201702029  • Aggregation Rules 201225019	<b>419.00-00</b>    419.13-00
<b>Section 419A</b>	<b>Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.)</b> 201424004 201440022 201442064 201442065 201501014	<b>419A.00-00</b>
<b>Section 420</b>	<b>Transfers to Retiree Health</b> 201511044 201511044	<b>420.00-00</b>
<b>Section 424</b>	<b>Definitions and Special Rules</b>  • Disposition 201519031	<b>424.00-00</b>  424.02-00
<b>Section 442</b>	<b>Change of Annual Accounting Period (Permitted v. Not Permitted) (See Also 444.00-00)</b> 201505014	<b>442.00-00</b>
<b>Section 444</b>	<b>Election of Taxable Year Other Than Required Year</b>  • Termination of Election 201302022	<b>444.00-00</b>  444.04-00
<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b> 201228035 201350033 201403015 201403015 201503011 201504011 201614037  • Clearly v. Not Clearly Reflecting Income 201504011 201547004  • Change of Methods (Permissible v. Not Permissible) 201202021 201345025 201426025 201442050 201442051 201521012 201521012 201521012 201521012 201521012  • <i>Correction of Method or Error</i> 201442049 201442050 201442051  • <i>Consent Needed</i> 201442050 201442051  • <i>Computing Depreciation</i> 201410029  • <i>Change in Method of Accounting for Depreciation</i> 201436048  • Method of Accounting; Banks and Financial Institutions; Specific Cash Item Changes  • <i>Loan Fees and Finance Charges (But Not Rev. Rul. 72-100)</i> 201651014  • Change of Methods; Inventory  • <i>Uniform Capitalization Rules (See Also 1.263A)</i> 201430013  • Notional Principal Contracts 201411032	<b>446.00-00</b>  446.01-00  446.04-00  446.04-01  446.04-03  446.04-13  446.04-17  446.11-00  446.11-04  446.19-00  446.19-06  446.21-00
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b> 201203013 201321023 201607026  • Indeterminate Income 201607026	<b>451.00-00</b>  451.05-00

	• Tax Refunds 201231011	451.08-00
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	• <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
<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b> 201405005 201440004 201451004 201503005 201524010 201524011 201524012 201524013 201530001 201540003	<b>453.00-00</b>
	• 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
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	• Dealer Dispositions	453.13-00
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	• Gross Profit Ration Calculation 201203017	453.16-00
<b>Section 453A</b>	<b>Special Rules for Non Dealers of Real Property</b>	<b>453A.00-00</b>
	• Interest on Deferred Tax Liability 201221021	453A.03-00
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b> 201228043 201731009 201351001 201434003 201508001 201545010 201636018 201643015 201817004 201819007 201822004	<b>457.00-00</b>
	• 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
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<b>Section 460</b>	<b>Special Rules for Long-Term Contracts</b> 201650014	<b>460.00-00</b>
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<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b> 201237012 201322023 201323006 201343012 201442048 201603024 201610006 201718029 201803005	<b>461.00-00</b>
	• Accrual Method 201246029	461.01-00
	• <i>Expenditure For Asset Having Long Useful Life</i> 201311021	461.01-06
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	• Amounts Considered at Risk	465.01-00
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	• <i>Real Property</i> 201606027	465.04-01
<b>Section 467</b>	<b>Certain Payments for the Use of Property or Services</b>	<b>467.00-00</b>
	• In General 201549027	467.01-00
<b>Section 468</b>	<b>Special Rules for Mining and Solid Waste Reclamation and Closing Costs</b>	<b>468.00-00</b>
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<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b>	<b>468A.00-00</b>
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	• Ruling Amount	468A.04-00
	201221011	
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<b>Section 468B</b>	201347009 201347010 201515014 201521005 201521005 201521005 201521005	
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	• Nuclear Power Plant	468A.06-00
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	201729011 201729012 201730020	
	• Time When Payments Deemed Made	468A.07-00
	201450011	
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<b>Section 469</b>	• In General	468B.01-00
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	• Taxation of Designated Settlement Funds	468B.02-00
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	• Other Funds	468B.06-00
	201322026 201718029	
	• Clarification Of Taxation of Certain Funds	468B.07-00
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	<b>Passive Activity Losses and Credits Limited</b>	<b>469.00-00</b>
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	• Disallowed Loss and Credit	469.01-00
	• <i>Closely Held C Corporation</i>	469.01-02
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	• Passive Activity Defined	469.03-00
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	• Rules Determining Income or Loss	469.05-00
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	• 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
<b>Section 471</b>	<b>General Rule for Inventories</b> 201504011	<b>471.00-00</b>
<b>Section 472</b>	<b>Last-In, First-Out Inventories</b>	<b>472.00-00</b>
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	• LIFO Conformity Requirement 201550031	472.05-00
<b>Section 475</b>	<b>Mark to Market Accounting Method for Dealers in Securities</b> 201238025 201423019 201507019	<b>475.00-00</b>
	• Treatment of Securities Marked to Market 201314042	475.01-00
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	• Commodities Dealers 201623005	475.06-00
	• Commodities Traders 201623005	475.07-00
	• Securities Traders 201239004 201423019 201432016	475.08-00
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<b>Section 482</b>	<b>Allocation of Income and Deductions Among Taxpayers</b>	<b>482.00-00</b>
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<b>Section 501</b>	<b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b>	<b>501.00-00</b>
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 201715004 201716047 201716052 201717041 201717042 201717043 201717044  
 201718037 201719018 201722029 201726013 201729022 201732030 201732031  
 201732032 201732033 201732034 201737012 201738012 201738013 201742026  
 201742027 201743019 201744020 201746026 201747008 201750016 201750017  
 201751015 201751017 201751018 201751019 201751020 201751021 201752009  
 201752009 201752010 201752010 201752011 201752011 201752012 201752012  
 201752013 201752013 201752014 201752014 201803009 201804009 201804010  
 201804011 201806008 201806009 201806010 201808018 201808019 201808024  
 201809008 201809009 201809010 201809011 201810009 201810011 201813017

201814010 201816011 201816012 201817019 201818018 201822029	
• <i>Employee Benefit Organization (See Also 0501.09-00)</i>	501.03-01
201203032 201313033 201351025 201428019 201428024 <b>201824014</b>	
• <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 <b>201824012</b>	
• <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"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201634025 201634025 201634025 201415003 201423030 201432037 201652029</li> </ul>	501.03-22
<ul style="list-style-type: none"> <li>• <i>Scientific Organizations</i> 201311030 201313032 201701022 201717048 201818018</li> </ul>	501.03-24
<ul style="list-style-type: none"> <li>• <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201632022 201340021 201415007 201451036 201505042 201716048</li> </ul>	501.03-25
<ul style="list-style-type: none"> <li>• <i>State Instrumentalities</i> 201411018</li> </ul>	501.03-26
<ul style="list-style-type: none"> <li>• <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 201823006 <b>201824012</b></li> </ul>	501.03-30
<ul style="list-style-type: none"> <li>• <i>Cooperative Hospital Service Organizations</i> 201218016 201433018</li> </ul>	501.03-32
<ul style="list-style-type: none"> <li>• <i>Lessening the Burdens of Government</i> 201213029 201214034 201413012 201531022</li> </ul>	501.03-33
<ul style="list-style-type: none"> <li>• <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</li> </ul>	501.04-00
<ul style="list-style-type: none"> <li>• <i>Local Associations of Employees</i> 201321033 201321035 201321036 201321038 201323027 201323032 201443020 201736026 201810010</li> </ul>	501.04-01
<ul style="list-style-type: none"> <li>• <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 201406019 201451033</li> </ul>	501.04-02
<ul style="list-style-type: none"> <li>• <i>Political Activities Organizations</i> 201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403019 201403020 201424028 201449002 201552032 201615014 201615014</li> </ul>	501.04-03
<ul style="list-style-type: none"> <li>• <i>Community</i> 201338053</li> </ul>	501.04-06

<ul style="list-style-type: none"> <li>• <i>Homeowners Association</i></li> </ul>	501.04-07
201204017 201224032 201224035 201234028 201325016 201548020 201604019 201604019 201623013 201636044 201736027 201803010 201805014	
<ul style="list-style-type: none"> <li>• <i>Labor Organizations</i></li> </ul>	501.05-00
201217022 201311031 201646007 <b>201824014</b>	
<ul style="list-style-type: none"> <li>• <i>Agriculture and Horticulture Organizations</i></li> </ul>	501.05-01
201205011 201205015 201233018 201327015 201508011 201640024 201716049 201729021 201746027	
<ul style="list-style-type: none"> <li>• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i></li> </ul>	501.06-00
201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201646005 201701019 201731015 201749016 201338047 201347023 201349019 201349021 201405025 201406020 201420021 201425014 201430018 201446026 201451038 201502015 201509041 201514019 201521017 201521017 201521017 201521017 201521017 201527045 201540017 201617010 201631015 201633035 201633036 201633037 201639016 201649017 201702044 201715003 201717045 201718040 201721020 201733016 201736028 201750020 201751023 201809007 201811016 201814011 201821013	
<ul style="list-style-type: none"> <li>• <i>Performance of Particular Services for Members</i></li> </ul>	501.06-01
201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201701019 201731015 201749016 201347022 201411040 201424023 201425014 201432026 201529010 201529010 201540017 201605020 201622033 201633037 201639016 201649017 201715003 201726014 201733016 201736028 201746028 201750020 201751023 201810011 201811016 201818017 201820019	
<ul style="list-style-type: none"> <li>• <i>Conduct of Business for Profit</i></li> </ul>	501.06-02
201327015 201810011 201814011	
<ul style="list-style-type: none"> <li>• <i>Professional Associations (See Also 0501.03-11)</i></li> </ul>	501.06-03
201217022 201347022 201621017 201746028	
<ul style="list-style-type: none"> <li>• <i>Social Clubs</i></li> </ul>	501.07-00
201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 201322044 201323033 201329025 201330041 201612014 201634026 201749011 201330041 201333019 201338044 201338050 201405026 201405027 201406016 201407024 201414029 201418056 201428009 201429028 201434022 201442058 201445027 201448021 201448022 201450023 201451030 201451039 201501015 201511024 201511024 201515035 201529011 201551010 201605021 201615019 201615019 201615021 201615021 201623012 201635007 201635008 201636045 201638028 201640020 201642036 201644021 201702043 201706020 201732035 201745013 201750021 201751022 201806012 <b>201824013 201824014</b>	
<ul style="list-style-type: none"> <li>• <i>Profit v. Not for Profit</i></li> </ul>	501.07-01
201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201615019	
<ul style="list-style-type: none"> <li>• <i>Distribution of Assets</i></li> </ul>	501.07-02
201204018 201213034 201213035 201515035	
<ul style="list-style-type: none"> <li>• <i>Leases or Sales of Club Property</i></li> </ul>	501.07-03
201204018 201302043 201306027 201315030 201629009	
<ul style="list-style-type: none"> <li>• <i>Automobile Clubs</i></li> </ul>	501.07-04
201430019	
<ul style="list-style-type: none"> <li>• <i>Business with Nonmembers</i></li> </ul>	501.07-05
201204018 201219032 201634026 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 201615019 201615019 201635008 201706020 201806011	

<ul style="list-style-type: none"> <li>• <i>Payment of Benefits to Members</i> 201219032 201306027 201642036</li> </ul>	501.07-06
<ul style="list-style-type: none"> <li>• <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i> 201425015 201717046 201720011</li> </ul>	501.08-00
<ul style="list-style-type: none"> <li>• <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</li> </ul>	501.09-00
<ul style="list-style-type: none"> <li>• <i>Permissible Benefits</i> 201451040 201605015 201703014</li> </ul>	501.09-01
<ul style="list-style-type: none"> <li>• <i>Geographic Locale</i> 201221030 201330039 201330039 201415008</li> </ul>	501.09-02
<ul style="list-style-type: none"> <li>• <i>Inurement</i> 201321040 201634029 201634029 201634029 201351026 201605015 201625004 201625018 201734009</li> </ul>	501.09-03
<ul style="list-style-type: none"> <li>• <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014</li> </ul>	501.09-04
<ul style="list-style-type: none"> <li>• <i>Domestic Fraternal Societies, Orders, and Associations</i> 201240026 201340022 201620014 201620014 201721021 201805015</li> </ul>	501.10-00
<ul style="list-style-type: none"> <li>• <i>Local Benevolent Life Insurance Associations, etc.</i> 201247019 201431031 201814012</li> </ul>	501.12-00
<ul style="list-style-type: none"> <li>• <i>Mutual Ditch or Irrigation Companies</i> 201246038</li> </ul>	501.12-01
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031</li> </ul>	501.12-02
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028</li> </ul>	501.12-03
<ul style="list-style-type: none"> <li>• <i>Cemetery Companies</i> 201409009 201428011 201428029 201605019</li> </ul>	501.13-00
<ul style="list-style-type: none"> <li>• <i>Credit Unions</i> 201416009 201447039</li> </ul>	501.14-00
<ul style="list-style-type: none"> <li>• <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</li> </ul>	501.15-00
<ul style="list-style-type: none"> <li>• <i>Organized to Finance Crop Operations</i> 201333014</li> </ul>	501.16-00
<ul style="list-style-type: none"> <li>• <i>Supplemental Unemployment Benefit Trusts</i> 201406018 201411041</li> </ul>	501.17-00
<ul style="list-style-type: none"> <li>• <i>Organization of Past or Present Armed Forces Members</i> 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015 201752015</li> </ul>	501.19-00
<ul style="list-style-type: none"> <li>• <i>Religious and Apostolic Organizations</i> 201310047</li> </ul>	501.26-00
<ul style="list-style-type: none"> <li>• <i>Cooperative Hospital Service Organizations</i> 201218016</li> </ul>	501.27-00

<ul style="list-style-type: none"> <li>• Dedication of Assets to an Exempt Organization 201706019</li> </ul>	501.29-00
<ul style="list-style-type: none"> <li>• Control of Corporation 201224031 201224034 201247017 201428029 201433017</li> </ul>	501.30-00
<ul style="list-style-type: none"> <li>• <i>Closely Controlled Organizations</i> 201306026</li> </ul>	501.30-01
<ul style="list-style-type: none"> <li>• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047</li> </ul>	501.30-02
<ul style="list-style-type: none"> <li>• Proof of Exemption 201235023 201701020 201649016 201710035 201710036 201710036</li> </ul>	501.31-00
<ul style="list-style-type: none"> <li>• <i>Domestic Fraternal Societies</i> 201404012</li> </ul>	501.31-01
<ul style="list-style-type: none"> <li>• 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</li> </ul>	501.32-00
<ul style="list-style-type: none"> <li>• <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</li> </ul>	501.32-01

<ul style="list-style-type: none"> <li>• Private v. Public Interest Served</li> </ul>	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"> <li>• Trustees Serve Private Interest</li> </ul>	501.33-01
201226029 201228041 201236033 201315028 201350043 201414024 201451043 201451045 201652029	
<ul style="list-style-type: none"> <li>• "Exclusively" Test</li> </ul>	501.35-00
201221023 201228040 201237019 201303019 201303020 201306026 201322053 201632021 201701020 201334045 201340021 201345031 201345032 201405023 201407020 201414024 201415007 201431032 201433019 201452018 201505042 201511024 201511024 201523021 201529013 201538025 201540019 201545030 201617011 201702042 201712015 201718038 201721022 201729022 201733017 201737013 201747009 201801013 201808020 201818018	
<ul style="list-style-type: none"> <li>• Business Activities</li> </ul>	501.36-00
201234029 201250029 201310046 201314047 201329024 201330038 201701020 201330038 201334045 201404013 201405022 201405023 201407019 201428028 201431032 201433020 201510058 201514013 201525012 201525012 201525012 201525012 201545030 201601014 201617011 201645017 201702041 201702042 201714031 201720010 201734009 201747009 201801014 201808020 201818018 201819011	
<ul style="list-style-type: none"> <li>• Section 501(c)(3) Organizations</li> </ul>	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"> <li>• Publishing Activities, Radio, Television, etc.</li> </ul>	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	
<b>Section 502</b>	<b>Feeder Organizations (Exempt v. Not Exempt)</b>	<b>502.00-00</b>
	201317011 201444043	
<b>Section 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt)</b>	<b>503.00-00</b>
	201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008	
	• Future Status of Organizations Denied Exemption	503.03-00
	201209007 201209008 201520013 201520013	
<b>Section 504</b>	<b>Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities</b>	<b>504.00-00</b>
	• Denial of Exemption	504.50-00
	201205011 201205013 201217019 201446028 201510059	
<b>Section 507</b>	<b>Termination of Private Foundation Status</b>	<b>507.00-00</b>
	201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003	
	• Termination Under Section 507(a)(1)	507.01-00
	201230026 201417020 201417021 201427019	
	• <i>Special Rules</i>	507.01-01
	201345033 201345034	
	• Termination Under Section 507(b)(1)(B)	507.04-00
	201441018	
	• Liability of Transferee Organizations	507.05-00
	201243015 201244020 201321024 201321025	
	• Imposition of Tax	507.06-00
	201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030	
	• Aggregate Tax Benefit	507.07-00
	201244020 201321025 201603033 201603034	
	• Substantial Contributor	507.08-00
	201609001	
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<b>Section 642</b>	<b>Special Rules for Credits and Deductions</b> 201216045 201343002 201345033 201345034 201803004  • Charitable Deduction 201202019 201225004 201343002 201611002 201714002 201714003 201721003 201803004  • <i>Pursuant to Governing Instrument</i> 201438014 201747005  • <i>Pooled Income Funds</i> 201450016	<b>642.00-00</b>  642.03-00  642.03-02  642.03-06
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<b>Section 661</b>	<b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b> 201223012 201238004 201436043  • Amounts Paid, Credited, or Required to Be Distributed 201651013 201747005	<b>661.00-00</b>  661.01-00
<b>Section 662</b>	<b>Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus</b> 201223012 201436043 201519012	<b>662.00-00</b>
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<b>Section 664</b>	<b>Charitable Remainder Trusts</b> 201249002 201332011 201332012 201340012 201420010 201426006 201442067 201648007 201648008 201648009  • Definitions 201340012 201648007 201648008 201648009  • <i>Charitable Remainder Annuity Trust</i> 201333006  • <i>Charitable Remainder Unitrust</i> 201340012 201613014 201613015 201636042 201636043 201648007 201648008 201648009 201729014 201730022  • Valuation 201325018 201325019 201325020 201325021	<b>664.00-00</b>  664.03-00  664.03-01  664.03-02  664.04-00

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	201244004 201245006 201310002 201310003 201310004 201310005 201310006 201343021 201349001 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201440008 201440009 201440010 201440011 201440012 201507008 201532023 201613007 201614006 201614007 201614008 201636027 201636028 201636029 201636030 201636031 201636032 201642019 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201709020 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201742006 201744006 201744007 201744008 201751001 201751002 201751003	
	• Persons Treated as Grantors	671.02-00
	201226019 201326011 201430003 201430004 201430005 201430006 201430007 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201523017 201527004 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201628010 201653007 201653008 201653009 201739004	
	• Allocation of Income and Deductions	671.03-00
	201729009	
<b>Section 672</b>	<b>Definitions and Rules</b>	<b>672.00-00</b>
	• 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	
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	201642019	
<b>Section 674</b>	<b>Power to Control Beneficial Enjoyment</b>	<b>674.00-00</b>
	201507008	
	• Power Exercisable Only by Will	674.01-00
	201326011	
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	201235006 201507008	
	• General Powers of Administration	675.04-00
	201216034	
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	201330011 201330011 201338028 201430022 201444024	
	• Includibility of Item as Income in Respect of Decedent Generally	691.01-00
	201438014 201611002	
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	201507018	
<b>Section 702</b>	<b>Income and Credits of Partner</b>	<b>702.00-00</b>

	<ul style="list-style-type: none"> <li>• Partner's Income v. Partnership Income 201421016</li> </ul>	702.05-00
<b>Section 704</b>	<b>Partner's Distributive Share</b> 201241005 201721013 201729020	<b>704.00-00</b>
	<ul style="list-style-type: none"> <li>• Partnership Agreement 201517006 201537002 201537003</li> </ul>	704.01-00
	<ul style="list-style-type: none"> <li>• <i>Section 704(c) Considerations</i> 201216019 201421001 201505001 201537002 201537003 201710007 201710007 201710007 201710008 201710008 201710008 201747001</li> </ul>	704.01-04
	<ul style="list-style-type: none"> <li>• Limitation on Allowance of Losses 201606027</li> </ul>	704.06-00
<b>Section 705</b>	<b>Determination of Basis of Partner's Interest</b> 201421016	<b>705.00-00</b>
<b>Section 706</b>	<b>Taxable Years of Partner and Partnership</b> 201319021	<b>706.00-00</b>
	<ul style="list-style-type: none"> <li>• Closing of Partnership Taxable Year 201806005</li> </ul>	706.05-00
<b>Section 707</b>	<b>Transactions Between Partner and Partnership</b> 201613001 201613002 201613003 201714028	<b>707.00-00</b>
	<ul style="list-style-type: none"> <li>• Not in Capacity as Partner 201324013</li> </ul>	707.01-00
	<ul style="list-style-type: none"> <li>• Sales or Exchanges With Respect to Controlled Partnership 201737011</li> </ul>	707.02-00
	<ul style="list-style-type: none"> <li>• <i>Losses Disallowed</i> 201343021</li> </ul>	707.02-01
<b>Section 708</b>	<b>Continuation of Partnership</b> 201315026 201605004 201619001 201643016 201643017 201643018 201643019 201745005	<b>708.00-00</b>
	<ul style="list-style-type: none"> <li>• Termination 201244004 201326007 201528007 201619001 201643016 201643017 201643018  201643019 201723008 201723009</li> </ul>	708.01-00
	<ul style="list-style-type: none"> <li>• Merger, Conversion or Consolidation 201619001 201643016 201643017 201643018 201643019</li> </ul>	708.02-00
	<ul style="list-style-type: none"> <li>• Division 201619001 201643016 201643017 201643018 201643019</li> </ul>	708.03-00
<b>Section 721</b>	<b>Nonrecognition of Gain or Loss on Contributions</b> 201308019 201326014 201308019 201422004 201511020 201511020 201547003 201633028 201710007 201710007 201710007 201710008 201710008 201710008 201810005	<b>721.00-00</b>
<b>Section 731</b>	<b>Extent of Recognition of Gain or Loss on Distribution</b> 201314004 201421001 201421016 201511020 201511020 201537002 201537003	<b>731.00-00</b>
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	• Partnership Liability Versus Partner Liability 201525010 201525010 201525010 201525010	752.08-00
<b>Section 754</b>	<b>Manner of Electing Optional Adjustment to Basis of Partnership Property</b> 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 201823001	<b>754.00-00</b>
	• 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 201823001	754.02-00
<b>Section 761</b>	<b>Terms Defined</b> 201747001	<b>761.00-00</b>
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	• <i>Organizations Treated as a Partnership</i> 201329003	761.01-01
	• Partner 201411035	761.02-00
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	• 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
<b>Section 812</b>	<b>Definitions of Company's Share and Policyholder's Share</b> 201603023	<b>812.00-00</b>
<b>Section 816</b>	<b>Life Insurance Company Defined</b> 201733012	<b>816.00-00</b>
	• Life Insurance Reserves 201733012	816.02-00
	• Total Reserves Defined 201733012	816.03-00
<b>Section 817</b>	<b>Treatment of Variable Contracts</b> 201235001 201240018 201309011 201323001 201323002 201323003 201323004 201338004 201338005 201341033 201410012 201417007 201436005 201502003 201504005 201540004 201651002 201651012 201705003	<b>817.00-00</b>
	• Treatment Nondiversified Contracts	817.08-00
	• <i>Look-Through Diversification</i> 201540004	817.08-04
<b>Section 831</b>	<b>Tax On Insurance Companies Other Than Life Insurance Companies</b> 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	<b>831.00-00</b>
	• Alternative Tax Small Companies 201433012 201744009	831.02-00
	• Whether Company Qualifies as Insurance Company 201219009 201219010 201219011 201224018 201351006 201419007	831.03-00
<b>Section 832</b>	<b>Insurance Company Taxable Income</b> 201232030 201235011 201250022 201328027 201428006 201429007 201438022 201503011 201515017 201533011	<b>832.00-00</b>
	• 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
<b>Section 833</b>	<b>Treatment of Blue Cross Blue Shield Organizations</b> 201416002 201642026	<b>833.00-00</b>
	• 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
<b>Section 846</b>	<b>Discounted Unpaid Losses Defined</b>	<b>846.00-00</b>
	• Determination of Undiscounted Unpaid Losses 201435011	846.01-00
<b>Section 847</b>	<b>Special Estimated Tax Payments</b> 201640017	<b>847.00-00</b>
<b>Section 848</b>	<b>Capitalization of Policy Acquisition Expenses</b> 201746022	<b>848.00-00</b>
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	• Classification of Contracts	848.06-00
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<b>Section 851</b>	<b>Definition of Regulated Investment Company</b> 201325002	<b>851.00-00</b>
	• 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
<b>Section 852</b>	<b>Taxation of Regulated Investment Companies and Their Shareholders</b> 201340016 201619004	<b>852.00-00</b>
<b>Section 853</b>	<b>Foreign Tax Credit Allowed Shareholders</b>	<b>853.00-00</b>
	• Election 201629004 201705005 201707009 201734001	853.01-00
<b>Section 854</b>	<b>Limitations Applicable to Dividends Received From Regulated Investment Company</b> 201640018	<b>854.00-00</b>

<b>Section 855</b>	<b>Dividends Paid by Regulated Investment Company After Close of Taxable Year</b>	<b>855.00-00</b>
	201530006 201619004 201740017	
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	201244003	
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 201549001 201550003 201550004 201604011 201604011 201608002 201633003  
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**201824007**

**Section 1362 Election by Small Business Corporation 1362.00-00**

201201006 201205002 201205006 201206009 201206011 201211002 201211004  
 201211005 201211006 201211007 201214010 201215004 201216027 201217006  
 201217009 201217013 201218008 201218009 201219014 201226001 201226013  
 201226017 201227003 201228003 201232005 201238006 201238014 201238015  
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 201634003 201634004 201634004 201634004 201634005 201634005 201634005  
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 201527019 201537001 201538010 201539019 201544020 201549017 201550001  
 201603015 201604005 201604005 201604006 201604006 201608007 201610005  
 201614025 201631007 201633005 201633029 201634001 201634003 201634004  
 201634005 201634007 201634008 201636013 201636033 201648006 201650007  
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 201710017 201710021 201710021 201710021 201710022 201710022 201714007  
 201721008 201722019 201724013 201727001 201729016 201730002 201732015  
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 201805010 201807002 201807003 201807004 201810003 201810006 201813007  
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 201813015 201815003 201815004 201817015 201819002 201820001 201820009  
 201821010 201821011 201822003 **201824007**

<ul style="list-style-type: none"> <li>• Eligible v. Ineligible</li> </ul>	1362.01-00
201205002 201206009 201217009 201226017 201227003 201233001 201233004 201234011 201238006 201238007 201252001 201301008 201301011 201310019 201311017 201314030 201322036 201328004 201634003 201634003 201634003 201634004 201634004 201634004 201634006 201634006 201634006 201634008 201634008 201634008 201338012 201346004 201348001 201418044 201418045 201425008 201443006 201443006 201443014 201443014 201451016 201451019 201515013 201516003 201516009 201519016 201528017 201537001 201608007 201611010 201634003 201634004 201634006 201636015 201638003 201702014 201709015 201710017 201710017 201710017 201710021 201710021 201710021 201710022 201710022 201710022 201714018 201729016 201730002 201732015 201732020 201801007 201801007 201801008 201807002 201807003 201807004 201815003 201815004 201817015 201823002	
<ul style="list-style-type: none"> <li>• Shareholder Consent</li> </ul>	1362.01-01
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<ul style="list-style-type: none"> <li>• Election After Termination</li> </ul>	1362.01-02
201206009 201217009 201312023 201320012 201550022 201645007 201702014 201709015 201710017 201710017 201710017 201710021 201710022 201710022 201710022 201729016 201732020 201801008	
<ul style="list-style-type: none"> <li>• Late Elections</li> </ul>	1362.01-03
201201006 201202016 201203009 201203011 201204007 201207004 201208015 201208016 201208018 201208024 201210010 201210016 201210024 201210025 201213003 201213009 201213020 201214008 201214011 201214017 201215001 201216016 201216028 201216030 201217007 201217016 201219008 201219014 201221007 201223008 201224004 201224026 201225001 201226001 201226016 201226017 201227003 201227004 201228001 201228003 201228006 201228022 201228027 201228028 201230015 201230016 201233001 201233002 201233004 201233012 201234003 201234010 201234011 201234014 201234019 201234022 201235004 201236004 201236009 201236018 201237009 201237016 201238006 201238007 201238008 201243002 201246001 201246019 201247007 201248013 201249006 201249009 201250011 201251010 201252013 201301002 201301008 201301012 201302013 201307002 201310017 201310019 201310021 201310035 201311015 201311017 201314030 201314031 201314034 201314036 201314040 201314041 201315010 201320010 201321008 201321009 201321016 201322028 201324001 201324007 201324012 201325001 201328001 201634008 201634008 201634008 201731007 201335006 201335009 201335011 201336003 201337002 201338006 201338008 201338012 201338015 201340002 201341003 201341010 201341016 201341019 201343010 201343018 201346004 201349007 201351008 201403001 201403001 201403003 201403003 201403010 201403010 201406006 201410018 201411005 201411013 201414011 201414012 201418036 201420001 201420003 201422020 201425008 201436004 201440018 201441011 201442010 201442038 201443006 201443006 201444014 201447009 201501006 201502004 201507021 201509026 201515021 201516027 201516053 201516054 201519007 201519009 201519013 201519025 201523006 201523010 201524019 201524023 201528019 201541007 201541007 201550002 201550022 201603001 201604006 201604006 201611010 201614025 201634008 201634008 201636023 201645007 201705006 201706014 201714014 201714024 201717009 201717013 201717036 201719001 201724006 201728016 201729002 201730016 201732015 201743016 201807002 201807003 201807004 201807006 201822006 201823002	

<ul style="list-style-type: none"> <li>• Termination of Election</li> </ul>	1362.02-00
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<ul style="list-style-type: none"> <li>• Ceases to be Small Business Corporation</li> </ul>	1362.02-02
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201507011 201706013	

• Inadvertent Terminations

1362.04-00

201201005 201201006 201201009 201202002 201202003 201203002 201203007  
 201203008 201203011 201203012 201205002 201205006 201206009 201208013  
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	201710022 201712006 201712007 201712008 201714007 201714011 201714014 201714015 201714018 201716003 201716004 201716006 201716009 201717016 201717019 201721004 201721008 201722022 201723011 201724013 201724021 201725022 201727001 201728020 201729016 201730002 201732020 201737005 201739007 201740001 201742003 201742015 201742016 201743001 201743006 201743012 201743015 201744013 201745008 201745009 201745010 201745011 201747004 201748003 201748004 201750001 201750007 201750013 201751007 201752006 201752006 201801008 201805009 201805010 201810003 201811001 201811005 201813001 201813002 201813003 201813007 201813008 201813009 201813010 201813011 201813012 201813013 201813014 201813015 201815006 201817015 201819002 201819003 201820001 201820009 201821001 201821010 201821011 201822003 201823002 201823003 <b>201824001 201824002 201824003</b> <b>201824004 201824007 201824010</b>	
<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b> 201327009 201333008 201429025	<b>1366.00-00</b>
<b>Section 1367</b>	<b>Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders</b> 201237017 201421015 201440013	<b>1367.00-00</b>
<b>Section 1368</b>	<b>Distributions</b> 201207002 201216027 201328025  • Accumulated Adjustments Account 201421015 201440013 201446021	<b>1368.00-00</b>   1368.01-00
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Sta- tus After 12/31/86)</b> 201202014 201219003 201314008 201348007 201722008	<b>1374.00-00</b>
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b> 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001  • Certain Other Cooperatives 201228014	<b>1381.00-00</b>   1381.02-00
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b> 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003  • Patronage Dividends 201228035 201809005  • Exceptions 201407003	<b>1382.00-00</b>   1382.02-00  1382.04-00
<b>Section 1385</b>	<b>Amounts Includible in Patron's Gross Income</b> 201604008 201604008 201750003	<b>1385.00-00</b>
<b>Section 1388</b>	<b>Definitions; Special Rules</b> 201234018 201750003 201809005	<b>1388.00-00</b>
<b>Section 1402</b>	<b>Definitions</b> 201402004 201402004  • Net Earnings From Self-Employment  • <i>Limited Partners</i> 201436049 201640014  • Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	<b>1402.00-00</b>   1402.01-00  1402.01-03  1402.05-00
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 201202001 201311006 201727005 201727006	<b>1441.00-00</b>

	• Who must Withhold	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	
<b>Section 1442</b>	<b>Withholding of Tax on Foreign Corporations (Required v. Not Required)</b> 201808010	<b>1442.00-00</b>	
<b>Section 1443</b>	<b>Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding)</b>	<b>1443.00-00</b>	
	• Income Subject to Withholding 201808010	1443.02-00	
<b>Section 1461</b>	<b>Liability for Withheld Tax</b> 201503013	<b>1461.00-00</b>	
<b>Section 1501</b>	<b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b> 201213012 201306007 201726015	<b>1501.00-00</b>	
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201749002 201341018 201342004 201402001 201402001 201414009 201418033 201418043	<b>1502.00-00</b>	
	• 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	

<ul style="list-style-type: none"> <li>• Consolidated Net Operating Loss Deduction</li> </ul>	1502.21-00
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<ul style="list-style-type: none"> <li>• Investment Adjustment</li> </ul>	1502.32-00
201213013 201214012 201339001 201411007 201430002 201550028 201641019	
<ul style="list-style-type: none"> <li>• Earnings and Profits</li> </ul>	1502.33-00
201411007	
<ul style="list-style-type: none"> <li>• Accumulated Earnings Tax on Separate Basis</li> </ul>	1502.47-00
201316008	
<ul style="list-style-type: none"> <li>• Life and Non-Life</li> </ul>	1502.50-00
201210015 201213012	
<ul style="list-style-type: none"> <li>• Filing Requirements</li> </ul>	1502.75-00
201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201442018 201507003 201514007 201524008 201527036 201529001 201533004 201541006 201541006 201542005 201548016 201550033 201601007 201606019 201631004 201648012 201648014 201702019 201711008 201716007 201717018 201717023 201728002 201730008 201732025 201738006 201744011 201751012 201802009 201813006 201819008	
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<ul style="list-style-type: none"> <li>• <i>Common Parent No Longer in Existence</i></li> </ul>	1502.75-11
201250017 201326006	
<ul style="list-style-type: none"> <li>• Taxable Year of Members of Group</li> </ul>	1502.76-00
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<ul style="list-style-type: none"> <li>• <i>Income Allocation</i></li> </ul>	1502.76-01
201235003 201542007	
<ul style="list-style-type: none"> <li>• Common Parent Agent for Subsidiaries</li> </ul>	1502.77-00
201522005 201552025	
<ul style="list-style-type: none"> <li>• Separate Return Years</li> </ul>	1502.79-00
201251003 201324004	
<ul style="list-style-type: none"> <li>• Applicability of Other Provisions of Law</li> </ul>	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
<b>Section 1504</b>	<b>Definitions</b> 201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012 201815008	<b>1504.00-00</b>
	• 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
<b>Section 1563</b>	<b>Definitions and Special Rules</b> 201405009	<b>1563.00-00</b>
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b> 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	<b>2001.00-00</b>

<b>Section 2010</b>	<b>Unified Credit Against Estate Tax</b>	<b>2010.00-00</b>
	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 201710010 201710011 201710014 201710014 201710014 201712009 201716008 201716013 201716015 201717004 201717007 201718024 201718025 201718027 201719013 201719015 201719017 201719019	
<b>Section 2031</b>	<b>Definition</b>	<b>2031.00-00</b>
	201808001 201808002 201808003	
<b>Section 2032</b>	<b>Alternate Valuation</b>	<b>2032.00-00</b>
	201216013 201216037 201236002 201431017 201441001 201451025 201503003 201719014 201815001 201820010	
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b>	<b>2032A.00-00</b>
	201224019 201230023 201418011 201633001 201652017 201743013 201812004 201814004	
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b>	<b>2033.00-00</b>
	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	
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b>	<b>2035.00-00</b>
	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	
<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b>	<b>2036.00-00</b>
	201210008 201218003 201233008 201235006 201238004 201245007 201322025 201342001 201345026 201345027 201345028 201417001 201417002 201418007 201429009 201432005 201433006 201434004 201434005 201436003 201436043 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201525001 201525001 201525001 201544005 201604001 201604001 201647001 201647001 201702005 201702006 201709020 201722007 201723002 201723003	



	<ul style="list-style-type: none"> <li>• General Power v. Not a General Power</li> </ul>	2041.03-00
	201207001 201208003 201208004 201634016 201634016 201634016 201634017 201634017 201634017 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201634016 201634017 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201707007 201707008 201729009	
	<ul style="list-style-type: none"> <li>• Exercise of Powers</li> </ul>	2041.05-00
	201425007	
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b>	<b>2042.00-00</b>
	201235006 201328030	
	<ul style="list-style-type: none"> <li>• Transfer of Policy Within 3 Years of Death</li> </ul>	2042.07-00
	<ul style="list-style-type: none"> <li>• <i>Incidents of Ownership Held by Insured</i></li> </ul>	2042.07-09
	201327010	
<b>Section 2043</b>	<b>Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)</b>	<b>2043.00-00</b>
	201206005	
<b>Section 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b>	<b>2044.00-00</b>
	201528014 201536010 201603004 201615004 201615004 201721006	
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b>	<b>2053.00-00</b>
	201206005	
	<ul style="list-style-type: none"> <li>• Claims Against the Estate</li> </ul>	2053.09-00
	<ul style="list-style-type: none"> <li>• <i>Consideration v. No Adequate Consideration</i></li> </ul>	2053.09-09
	201745012	
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b>	<b>2055.00-00</b>
	201216045 201236022 201316004 201450003 201702004 201803003	
	<ul style="list-style-type: none"> <li>• Charitable and Noncharitable Interest (Tax Reform Act of 1969)</li> </ul>	2055.12-00
	<ul style="list-style-type: none"> <li>• <i>Reformations of Nonqualifying Interests</i></li> </ul>	2055.12-10
	201333006	
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction)</b>	<b>2056.00-00</b>
	201243004 201634018 201634018 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018	
	<ul style="list-style-type: none"> <li>• Terminable Interests</li> </ul>	2056.01-00
	201731006 201450002 201624015 201717001 201751005	
	<ul style="list-style-type: none"> <li>• Qualified Terminable Interest Property</li> </ul>	2056.07-00
	201303003 201410011 201426016 201447008 201528014 201536002 201536010 201603004 201608001 201615004 201615004 201636019 201721006	
	<ul style="list-style-type: none"> <li>• <i>Effective Election</i></li> </ul>	2056.07-01
	201345006 201636026 201714020	
	<ul style="list-style-type: none"> <li>• <i>Partial Election</i></li> </ul>	2056.07-02
	201447008	
	<ul style="list-style-type: none"> <li>• <i>Qualifying Interest</i></li> </ul>	2056.07-03
	201410011	
	<ul style="list-style-type: none"> <li>• Passed From Decedent v. Not Passed From Decedent</li> </ul>	2056.13-00
	201410011 201416007	

	<ul style="list-style-type: none"> <li>• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen 201634018 201634018 201634018 201634018</li> </ul>	2056.19-00
	<ul style="list-style-type: none"> <li>• <i>Exception For Property Transferred to Qualified Domestic Trust</i> 201634018 201634018 201634018 201634018</li> </ul>	2056.19-02
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b> 201243012 201634018 201634018 201634018 201406003 201429012 201516055 201622021 201622025 201628011 201634018 201640006 201647002 201647002	<b>2056A.00-00</b>
<b>Section 2203</b>	<b>Definition of Executor</b> 201405016	<b>2203.00-00</b>
<b>Section 2207A</b>	<b>Right of Recovery in the Case of Certain Marital Deduction Property</b> 201243004 201303003 201426016 201536010	<b>2207A.00-00</b>
<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b> 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	<b>2501.00-00</b>
	<ul style="list-style-type: none"> <li>• 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</li> </ul>	2501.01-00

	• Transfers of Intangible Property By Non-Resident Not Citizens 201250001	2501.03-00
<b>Section 2503</b>	<b>Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)</b>	<b>2503.00-00</b>
	• Present v. Future Interests 201208026	2503.03-00
<b>Section 2504</b>	<b>Taxable Gifts for Preceding Years</b>	<b>2504.00-00</b>
	• Valuation of Certain Gifts for Preceding Periods 201811002 201811003	2504.02-00
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b>	<b>2511.00-00</b>
	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
<b>Section 2512</b>	<b>Valuation of Gifts</b>	<b>2512.00-00</b>
	201206005 201330033 201330033	
	• Transfers for Insufficient Consideration	2512.13-00
	• <i>Sufficient v. Insufficient Consideration</i> 201745012	2512.13-01
<b>Section 2513</b>	<b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b>	<b>2513.00-00</b>
	201240003 201240004 201523003 201644002 201724007 201811002 201811003	
<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b>	<b>2514.00-00</b>
	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

	<ul style="list-style-type: none"> <li>• Definition of General Power of Appointment</li> </ul>	2514.03-00
	201634016 201634016 201634016 201634017 201634017 201634017 201634016 201634017	
<b>Section 2516</b>	<b>Certain Property Settlements (Exempt v. Not Exempt &gt;From Gift Tax)</b>	<b>2516.00-00</b>
	201206005	
<b>Section 2518</b>	<b>Disclaimers</b>	<b>2518.00-00</b>
	201208005 201245004 201516056 201803003	
	<ul style="list-style-type: none"> <li>• Requirements for a Qualified Disclaimer</li> </ul>	2518.01-00
	201516056	
	<ul style="list-style-type: none"> <li>• <i>Time Limit</i></li> </ul>	2518.01-01
	201707003 201707004 201707005	
	<ul style="list-style-type: none"> <li>• <i>Acceptance of Benefits</i></li> </ul>	2518.01-02
	201516056	
	<ul style="list-style-type: none"> <li>• <i>Joint Property</i></li> </ul>	2518.01-03
	201516056	
	<ul style="list-style-type: none"> <li>• <i>Passage Without Direction by Disclaimant</i></li> </ul>	2518.01-04
	201516056	
	<ul style="list-style-type: none"> <li>• Disclaimer of Less than an Entire Interest</li> </ul>	2518.02-00
	<ul style="list-style-type: none"> <li>• <i>Severable Property</i></li> </ul>	2518.02-02
	201516056	
	<ul style="list-style-type: none"> <li>• Disclaimer by Surviving Spouse</li> </ul>	2518.04-00
	201516056	
<b>Section 2519</b>	<b>Disposition of Certain Life Estates</b>	<b>2519.00-00</b>
	201243004 201303003 201419001 201426016 201528014 201536010 201615004 201615004 201721006	
<b>Section 2522</b>	<b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b>	<b>2522.00-00</b>
	201321012 201323007	
	<ul style="list-style-type: none"> <li>• Transfer Not Exclusively for Charitable etc. Purposes</li> </ul>	2522.02-00
	<ul style="list-style-type: none"> <li>• <i>Charitable Remainder Trusts</i></li> </ul>	2522.02-03
	201249002	
<b>Section 2523</b>	<b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b>	<b>2523.00-00</b>
	<ul style="list-style-type: none"> <li>• Election With Respect to Life Estate for Donee Spouse</li> </ul>	2523.06-00
	<ul style="list-style-type: none"> <li>• <i>Qualified Terminable Interest Property</i></li> </ul>	2523.06-01
	201233011	
<b>Section 2524</b>	<b>Extent of Deductions</b>	<b>2524.00-00</b>
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	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
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	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	
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	• <i>Amendments to Wills or Revocable Trusts</i>	2601.04-03
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<b>Section 2654</b>	<b>Special Rules</b> 201243004 201246020 201322031 201731006 201447008 201447014 201624015 201750014	<b>2654.00-00</b>
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<b>Section 2663</b>	<b>Regulations</b> 201311004	<b>2663.00-00</b>
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	201214023 201251016 201302031 201634023 201634023 201634023 201411020 201527040 201528004 201634023 201706010 201710027 201710027 201710027	
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	201201003 201216038 201311022 201414019 201551006 201605015 201611007 201635004	
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	201308010 201308010 201519027 201635004	
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	201605015 201635004	
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	<ul style="list-style-type: none"> <li>• Fixed or Determinable Gains, Profits, or Income 201607004</li> </ul>	6041.03-00
	<ul style="list-style-type: none"> <li>• Payments Specifically Included 201533012</li> </ul>	6041.05-00
	<ul style="list-style-type: none"> <li>• Exceptions 201327002 201349013</li> </ul>	6041.06-00
	<ul style="list-style-type: none"> <li>• Payments By United States Or A State 201623003 201624012 201743010</li> </ul>	6041.08-00
	<ul style="list-style-type: none"> <li>• Bingo, Keno, and Slot Machine Winnings 201246028 201248022 201433015</li> </ul>	6041.10-00
<b>Section 6041A</b>	<b>Returns Regarding Payments of Remuneration for Services and Direct Sales</b>	<b>6041A.00-00</b>
	<ul style="list-style-type: none"> <li>• Payments by Governmental Units 201624012</li> </ul>	6041A.04-00
	<ul style="list-style-type: none"> <li>• Exceptions 201349013</li> </ul>	6041A.05-00
<b>Section 6045</b>	<b>Returns of Brokers</b>	<b>6045.00-00</b>
	<ul style="list-style-type: none"> <li>• Real Estate Transactions 201313028</li> </ul>	6045.03-00
	<ul style="list-style-type: none"> <li>• <i>Persons Required to Report</i> 201514001</li> </ul>	6045.03-06
	<ul style="list-style-type: none"> <li>• Barter Exchanges 201514001</li> </ul>	6045.05-00

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<b>Section 6050P</b>	<b>Returns Relating to Cancellation of Indebtedness by Certain Financial Entities</b> 201217001 201240001 201301013 201532022 201540009 201543004 201642011 201742017 201807008	<b>6050P.00-00</b>
<b>Section 6051</b>	<b>Receipts for Employees</b> 201312030 201605015 201623003 201624012	<b>6051.00-00</b>
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	• Electronic Signature 201650019	6061.07-00
<b>Section 6062</b>	<b>Signing of Corporation Returns</b> 201411024 201536025	<b>6062.00-00</b>
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<b>Section 6081</b>	<b>Extension of Time for Filing Returns</b> 201202005 201409005	<b>6081.00-00</b>
<b>Section 6103</b>	<b>Confidentiality and Disclosure of Returns and Return Information</b> 201237018 201239009 201310041 201312046 201411023 201545023 201608015 201650016 201742024	<b>6103.00-00</b>
	• General Rule 201218013 201443017 201443018 201545023 201746025	6103.01-00
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<b>Section 6166</b>	<b>Extension of Time to Pay Estate Tax</b> 201226027 201304006 201343004 201403012 201403012	<b>6166.00-00</b>
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<b>Section 6221</b>	<b>Tax Treatment Determined At Partnership Level</b> 201202023 201207008 201303010 201307007 201319027 201423021 201424022 201509036 201608014	<b>6221.00-00</b>
<b>Section 6222</b>	<b>Partner's Return Must Be Consistent with Partnership Return or Secretary Notified of Inconsistency</b> 201447031 201711010	<b>6222.00-00</b>
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<b>Section 6223</b>	<b>Notice to Partners of Proceedings</b> 201212019 201213027 201218012 201219018 201247014 201328033	<b>6223.00-00</b>
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	• Mailing Notice 201402005 201402005	6223.03-00
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	<ul style="list-style-type: none"> <li>• <i>Settlement Agreement</i> 201235014 201235018 201248017 201312040 201312042 201710028 201710028 201710028</li> </ul>	6224.01-01
	<ul style="list-style-type: none"> <li>• <i>Settlement of Penalties</i> 201236029 201534011</li> </ul>	6224.01-02
	<ul style="list-style-type: none"> <li>• <i>Tax Matters Partner May Bind Certain Other Partners</i> 201216035 201235016 201319025 201515033</li> </ul>	6224.01-05
	<ul style="list-style-type: none"> <li>• Application of Consistent Settlement Rule 201319022</li> </ul>	6224.02-00
<b>Section 6225</b>	<b>Assessments Made Only After Partnership Level Proceedings Are Completed</b> 201419014	<b>6225.00-00</b>
<b>Section 6227</b>	<b>Administrative Adjustments Requests</b> 201303014 201311025 201413008 201418047 201513001 201526014	<b>6227.00-00</b>
	<ul style="list-style-type: none"> <li>• Other Requests 201236028 201320018 201413007 201416008 201416008</li> </ul>	6227.05-00
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	<ul style="list-style-type: none"> <li>• Period for Filing Petition 201319028</li> </ul>	6228.02-00
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<b>Section 6229</b>	<b>Period of Limitations for Making Assessments</b> 201213028 201219016 201239010 201302038 201315024 201402007 201402007 201402009 201402009 201418050 201420018 201439002 201503015 201509036	<b>6229.00-00</b>
	<ul style="list-style-type: none"> <li>• Extension by Agreement 201211012 201236027 201241008 201312038 201312043 201319023 201319029 201324015 201402011 201402011 201402012 201402012 201438026 201526016 201531017 201710028 201710028 201710028</li> </ul>	6229.02-00
	<ul style="list-style-type: none"> <li>• Special Rule in Cases of Fraud</li> </ul>	6229.03-00
	<ul style="list-style-type: none"> <li>• <i>No Return Filed Equals No Limit</i> 201303011</li> </ul>	6229.03-02
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	<ul style="list-style-type: none"> <li>• Coordination with Deficiency Proceedings 201413011 201447037 201650015</li> </ul>	6230.01-00
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	<ul style="list-style-type: none"> <li>• Partnerships 201235015 201303012</li> </ul>	6231.01-00



	<ul style="list-style-type: none"> <li>• <i>Exception for Small Partnerships</i> 201219022 201221019 201251017 201303011 201319014 201421020 201510046 201530019 201550040</li> </ul>	6231.01-01
	<ul style="list-style-type: none"> <li>• Partner 201319026 201326016 201550041</li> </ul>	6231.02-00
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	<ul style="list-style-type: none"> <li>• Nonpartnership Item 201617008</li> </ul>	6231.04-00
	<ul style="list-style-type: none"> <li>• Affected Item 201206017 201210036 201324018 201447036 201515029 201614034</li> </ul>	6231.05-00
	<ul style="list-style-type: none"> <li>• Computational Adjustment 201210037</li> </ul>	6231.06-00
	<ul style="list-style-type: none"> <li>• Tax Matters Partner 201202024 201204013 201207005 201211017 201219017 201219019 201219023 201251013 201251014 201302034 201304008 201326018 201343023 201402014 201402014 201418051 201418052 201503014 201515030 201530018 201534009 201536021 201543018 201603029 201620010 201620010 201652019 201710023 201722025 201725028 201742025 201744018</li> </ul>	6231.07-00
	<ul style="list-style-type: none"> <li>• Pass-Thru Partner 201550040</li> </ul>	6231.09-00
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<b>Section 6321</b>	<b>Lien for Taxes (Lien Right v. No Lien Right)</b> 201216039 201306022 201439003	<b>6321.00-00</b>
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<b>Section 7871</b>	<b>Indian Tribal Governments Treated As States For Certain Purposes</b>	<b>7871.00-00</b>
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	<ul style="list-style-type: none"> <li>• Charitable Purposes</li> </ul>	7871.01-00
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<b>Section 7872</b>	<b>Treatment of Loans with Below Market Interest Rates</b>	<b>7872.00-00</b>
	201426002	

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

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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"> <li>• <i>R and D Expenditures</i></li> </ul>	9100.02-03
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<ul style="list-style-type: none"> <li>• Section 911; Citizens or Residents of the United States Living Abroad 201420015 201433009 201507016 201539018 201650006</li> </ul>	9100.17-00
<ul style="list-style-type: none"> <li>• Extension of Time For Filing Return 201442018</li> </ul>	9100.19-00
<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return 201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201507003 201514007 201524008 201527036 201533004 201541006 201541006 201542005 201548016 201550033 201601007 201606019 201628019 201631004 201648012 201648014 201702019 201711008 201716007 201717018 201717023 201728002 201730008 201732025 201738006 201744011 201751010 201751012 201802009 201813006 201819008</li> </ul>	9100.20-00
<ul style="list-style-type: none"> <li>• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 201431011</li> </ul>	9100.21-00

• Other

9100.22-00

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- Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the  
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- Regulation Section 1.337(d); Loss on Stock of Subsidiary

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<b>Section 9102</b>	<b>Administrative Procedure Act</b>	<b>9102.00-00</b>
	• Revenue Procedures 201351023	9102.01-00
<b>Section 9103</b>	<b>Attorneys</b>	<b>9103.00-00</b>
	• Authority 201736021	9103.01-00
	• Practice 201329015 201330035 201330035	9103.02-00
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Royalties</i> 201519003	9114.01-12
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	9114.03-06
	• <i>China</i> 201438020	9114.03-07

	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b> 201315022	<b>9115.00-00</b>
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
<b>Section 9200</b>	<b>Tax Shelter (Use This Category Only When No Other Category Is Appropriate)</b> 201347013	<b>9200.00-00</b>
<b>Section 9832</b>	<b>Definitions for Chapter 100</b> 201618010 201618010 201610021 201616008	<b>9832.00-00</b>
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 201213025 201310032 201319019 201333009 201421021 201432018 201504016 201637014 201637015 201750003	<b>9999.00-00</b>
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020 201614032	9999.92-00
	• <i>Freedom of Information Act</i> 201515028 201621011 201631011	9999.92-01
	• <i>Privacy Act</i> 201742023	9999.92-02
	• Substance v. Form Issues Not Contained in Present List 201311023 201501012	9999.97-00



• Not Able to Identify Under Present List

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