

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

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

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

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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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| | • Basis | 167.07-00 |
| | 201214007 201249013 | |
| | • Tangibles | 167.13-00 |
| | • <i>Buildings</i> | 167.13-05 |
| | 201515007 | |
| | • Date Property Placed in Service | 167.19-00 |
| | 201205005 201302007 201311003 201326008 201326009 | |
| | • Public Utility Property | 167.22-00 |
| | 201718017 201722006 | |
| | • <i>Normalization Rules</i> | 167.22-01 |
| | 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 201828010 | |
| | • Computer Software | 167.28-00 |
| | 201549024 | |
| Section 168 | Modified Accelerated Cost Recovery System | 168.00-00 |
| | 201202017 201246034 201249003 201713004 201713005 201340006 201347013 | |
| | 201447018 201505029 201505030 201505031 201505032 201505033 201506007 | |
| | 201507014 201507015 201508004 201508005 201508006 201508007 201510031 | |
| | 201510032 201510033 201510034 201510035 201515007 201516021 201516041 | |
| | 201536003 201537005 201537006 201538003 201609002 201642010 201714004 | |
| | 201714005 201714006 201718017 201733007 201750012 | |
| | • Recovery Period | 168.18-00 |
| | 201216029 | |
| | • Classification of Property | 168.20-00 |
| | 201216029 201243003 201244015 201310028 201404001 201509029 201543001 | |
| | • <i>Assigned</i> | 168.20-01 |
| | 201539024 | |
| | • Public Utility Property | 168.24-00 |
| | • <i>Normalization Rules</i> | 168.24-01 |
| | 201816005 201824005 201824006 | |
| | • Property Used Predominantly Outside the United States | 168.25-00 |
| | 201216008 201510038 | |
| | • Alternative Depreciation System (ADS) | 168.29-00 |
| | 201316006 201316007 | |
| | • <i>Outside the United States</i> | 168.29-01 |
| | 201324005 201324006 | |
| | • <i>Tax-Exempt Use Property</i> | 168.29-02 |
| | 201436048 201606005 201722001 201737002 | |
| | • Redeterminations, Changes in Use | 168.32-00 |
| | 201228036 201450001 | |

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| | • Retirements 201710006 201710006 201710006 | 168.35-00 |
| Section 169 | Amortization of Pollution Control Facilities | 169.00-00 |
| | • Election of Amortization 201217015 | 169.02-00 |
| Section 170 | Charitable, Etc. Contributions and Gifts | 170.00-00 |
| | 201321012 201437004 201551003 201608012 201641021 | |
| | • Time of Making Contribution 201730012 201730017 201730018 201730019 | 170.01-00 |
| | • Value of Contribution 201319010 201443019 201443020 | 170.02-00 |
| | • Percentage Limitations | 170.07-00 |
| | • <i>Educational Organizations</i> 201417018 | 170.07-02 |
| | • <i>Publicly Supported Organizations</i> 201621015 | 170.07-06 |
| | • Percentage Limitations - Corporations 201226021 | 170.08-00 |
| | • Donees of Charitable Contributions in General 201228026 201239011 201240036 201342011 201711014 | 170.09-00 |
| | • <i>United States, States, Political Subdivisions, Etc.</i> 201228026 | 170.09-01 |
| | • <i>Religious, Charitable, Etc. Organizations</i> 201438032 | 170.09-02 |
| | • Carryovers | 170.10-00 |
| | • <i>Corporations</i> 201226021 | 170.10-02 |
| | • Ordinary Income and Capital Gain Property 201443019 201443020 | 170.11-00 |
| | • <i>Inventory and Other Property</i> 201414014 | 170.11-03 |
| | • Disallowance of Deduction | 170.12-00 |
| | • <i>Partial Interests in Property</i> 201249002 | 170.12-03 |
| | • <i>Substantiation</i> 201608012 201736023 | 170.12-09 |
| | • Qualified Conservation Contribution 201212009 201212010 201239008 201334039 | 170.14-00 |
| | • Other 201307008 201322046 201403016 201403016 | 170.19-00 |
| Section 172 | Net Operating Loss Deductions (Deductible v. Not Deductible) | 172.00-00 |
| | 201226021 201243014 201315002 201328028 201328031 201536011 | |
| | • Carryback and Carryover 201228013 201233006 201249004 201309013 201310025 201335007 201532004 201616009 201628003 | 172.01-00 |

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| | • Allowance Only to Same Taxpayer (Libson Shops) 201605018 | 172.01-01 |
| | • Specified Business 201612013 201447006 | 172.03-00 |
| | • Deferred Statutory or Tort Liability Losses 201442054 | 172.07-00 |
| Section 174 | Research and Experimental Expenditures (Deductible v. Not Deductible) 201324008 201718011 | 174.00-00 |
| | • Election to Amortize 201236013 | 174.01-00 |
| Section 179 | Election to Expense Certain Depreciable Business Assets 201415009 | 179.00-00 |
| | • Section 179 Property 201234024 | 179.01-00 |
| Section 197 | Amortization of Goodwill & Certain Other Intangibles 201203004 201228011 201317003 201501011 201543014 201642032 201702035 201709003 201820013 | 197.00-00 |
| | • Certain Elections for Intangible Property 201214014 | 197.01-00 |
| Section 215 | Alimony, etc., Payments 201206005 201246005 | 215.00-00 |
| | • Payment For Child Support | 215.08-00 |
| | • Specification In Instrument 201706006 | 215.08-04 |
| Section 216 | Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder 201537015 | 216.00-00 |
| Section 243 | Dividends Received by Corporations 201640018 | 243.00-00 |
| Section 245 | Dividends Received From Certain Foreign Corporations 201640018 | 245.00-00 |
| Section 246 | Rules Applying to Deductions For Dividends Received | 246.00-00 |
| | • Exclusion of Certain Dividends | 246.05-00 |
| | • Holding Periods 201827011 | 246.05-02 |
| Section 247 | Dividends Paid On Certain Preferred Stock of Public Utilities | 247.00-00 |
| | • Other 201822026 | 247.04-00 |
| Section 263 | Capital Expenditures (Deductible v. Not Deductible) 201311021 201317003 201319009 201713010 201341029 201341031 201405014 201438005 201447004 201447015 201447016 201510039 201518012 201528034 201534005 201624021 201639007 201639009 201642013 201736002 201746020 201804002 201822009 201828006 201830011 | 263.00-00 |
| | • Development Costs | 263.02-00 |
| | • Oil and Gas Wells (See Also 291.02-01 et seq.) 201240011 201248014 201248015 201403011 201403011 | 263.02-01 |

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| | • 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 201827009 | 263.14-00 |
| | • Election to Deduct or Capitalize Certain Expenditures 201221013 201405009 201535002 | 263.16-00 |
| | • Interest and Carrying Costs - Straddles 201212014 201310027 | 263.21-00 |
| Section 263A | Capitalization and Inclusion in Inventory Costs of Certain Expenses 201504011 | 263A.00-00 |
| | • Exceptions | 263A.02-00 |
| | • <i>Substantially Constructed Self-Constructed Property</i> 201515007 | 263A.02-10 |
| | • Capitalization of Costs | 263A.03-00 |
| | • <i>Direct Costs</i> 201439001 | 263A.03-01 |
| | • <i>Indirect Costs</i> 201302018 | 263A.03-02 |
| | • Allocation Methods 201439001 | 263A.04-00 |
| | • <i>Simplified Production Method</i> 201439001 | 263A.04-05 |
| | • Interest Capitalization 201302017 201638022 | 263A.08-00 |
| | • <i>Designated Property</i> 201302017 | 263A.08-01 |
| | • Oil and Gas Activities 201211011 | 263A.13-00 |
| Section 264 | Amounts Paid in Connection With Insurance (Deductible v. Not Deductible) 201443015 201443015 | 264.00-00 |
| | • Exceptions 201322035 201617004 | 264.03-00 |
| | • Key Persons 201617004 201736019 | 264.04-00 |
| | • Allocation of Interest Expense to Policy Cash Values 201617004 | 264.05-00 |
| Section 267 | Losses, Expenses, and Interest With Respect to Transactions Between Related Parties 201252008 201330004 201330004 201702035 | 267.00-00 |
| | • Losses: Deduction Disallowed 201343021 | 267.01-00 |

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| | • Expenses and Interest: In General | 267.02-00 |
| | • <i>Matching of Deduction and Payee Income</i> 201228035 | 267.02-01 |
| | • <i>Payments to Foreign Persons</i> 201228035 201334037 | 267.02-03 |
| | • Limitation on Gain Where Loss Previously Disallowed 201737011 | 267.05-00 |
| | • Special Rules Applicable to Controlled Groups: In General 201702035 | 267.07-00 |
| | • <i>Controlled Group Defined</i> 201405009 | 267.07-01 |
| | • <i>Deferral of Loss from Sale or Exchange Between Members</i> 201203004 201323005 201334006 201419011 201603002 201702035 201705004 | 267.07-02 |
| Section 274 | Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable) 201501010 | 274.00-00 |
| | • Substantiation 201246031 | 274.08-00 |
| | • Percentage Disallowance for Meals and Entertainment Deductions 201219021 | 274.14-00 |
| Section 275 | Certain Taxes (Allowed v. Disallowed) | 275.00-00 |
| | • Federal Income 201306018 | 275.01-00 |
| Section 280E | Expenditures In Connection With the Illegal Sale of Drugs 201504011 201531016 | 280E.00-00 |
| Section 280G | Golden Parachute Payments | 280G.00-00 |
| | • Definitions | 280G.01-00 |
| | • <i>Parachute Payment</i> 201519017 | 280G.01-01 |
| Section 301 | Distributions of Property 201207002 201247004 201252008 201304002 201306012 201306013 201306014 201312028 201328025 201352007 201426019 201440006 201446013 201447019 201448016 201505035 201516047 201516050 201522001 201523017 201527004 201536016 201537020 201544015 201550017 201552011 201604008 201604008 201614033 201629003 201631005 201709011 201717005 201721014 201739004 | 301.00-00 |
| | • Dividend in Property | 301.01-00 |
| | • <i>Form v. Substance</i> 201552027 201640018 | 301.01-07 |
| | • Other Than a Dividend | 301.02-00 |
| | • <i>Distribution With Respect to Stock v. Not With Respect to Stock</i> 201637010 | 301.02-01 |
| | • Liquidation v. Reorganization 201350001 | 301.04-00 |
| | • Constructive Dividend 201350001 | 301.07-00 |

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| | • Allocation in Separations 201240017 201249012 201330002 201330002 201527003 201644018 | 312.09-00 |
| Section 316 | Dividend v. Not a Dividend | 316.00-00 |
| | • Source of Distribution | 316.09-00 |
| | • <i>Earnings and Profits</i> 201637010 | 316.09-03 |
| Section 317 | Other Definitions | 317.00-00 |
| | • Redemption of Stock v. Not a Redemption 201247010 | 317.02-00 |
| Section 331 | Gain or Loss to Shareholders in Corporate Liquidations 201211020 201252008 201330004 201330004 201334006 201511020 201511020 | 331.00-00 |
| | • Year Liquidation Occurs 201228023 | 331.04-00 |
| | • Form v. Substance 201252008 | 331.07-00 |
| Section 332 | Complete Liquidation of Subsidiaries 201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201731008 201308002 201333007 201350001 201352007 201404002 201406005 201411002 201418039 201418046 201433007 201441010 201443017 201445008 201452016 201504007 201511001 201511001 201512001 201528006 201535007 201537018 201607003 201622012 201626002 201633014 201721002 201802007 201827008 | 332.00-00 |
| | • Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002 201730010 201827006 | 332.01-00 |
| | • Debts of Parent to Subsidiary 201213018 | 332.07-00 |
| Section 336 | Gain or Loss Recognized on Property Distributed in Complete Liquidation 201237017 201418025 201511020 201511020 | 336.00-00 |
| | • Liquidation in a Reorganization | 336.03-00 |
| | • <i>Distribution of Property to a Related Person</i> 201418025 | 336.03-01 |
| | • <i>Disqualified Property</i> 201418025 | 336.03-02 |
| | • <i>Liquidation to which section 332 Applies</i> 201328003 | 336.03-05 |
| | • Stock Sales and Distributions Treated as Asset Transfers 201749004 201546011 201611006 201622019 201625006 201633013 201636011 201640009 201652014 201702024 201711007 201714019 201721011 201730004 201730005 201733003 201739005 201740003 201740014 201751009 201802008 201808008 201808011 201824011 201825014 201827001 | 336.05-00 |
| Section 337 | Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates) 201404004 201536004 201625009 201725017 | 337.00-00 |
| | • Adoption of Plan and 12-Month Period | 337.01-00 |
| | • <i>Date Plan Adopted</i> 201731008 | 337.01-01 |

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| | • Sale or Exchange 201801006 201801009 | 337.03-00 |
| | • Section 332 Liquidations 201404004 | 337.10-00 |
| | • Loss on Stock of Subsidiary 201606017 201606025 | 337.13-00 |
| | • Conversion to Tax Exempt 201725017 | 337.14-00 |
| | • <i>Transfer of Substantially All Assets to Tax Exempt</i> 201404004 | 337.14-01 |
| | • Loss Disallowance 201310015 201606017 201606025 | 337.16-00 |
| | • <i>Basis Reductions on Deconsolidation</i> 201521008 201521008 201521008 201521008 201521008 | 337.16-01 |
| | • <i>Allowable Worthless Stock Loss</i> 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 | 337.16-02 |
| Section 338 | Certain Stock Purchases Treated as Asset Acquisitions 201211009 201213013 201214012 201351004 201412012 201429016 201435002 201702035 | 338.00-00 |
| | • Express Election 201214018 201412012 | 338.01-00 |
| | • <i>Time in which Election must be made</i> 201206010 201246021 201632019 201338011 201437005 201438018 201503007 201510037 201530017 201534007 201611016 201738002 201826004 | 338.01-02 |
| | • Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035 | 338.02-00 |
| | • Consistency Rules 201213013 201214012 | 338.04-00 |
| | • Purchase from Related Corporation 201203004 201702035 | 338.09-00 |
| | • Deemed Asset Sale and Liquidation in 338(h)(10) Election 201203004 201702035 | 338.80-00 |
| Section 341 | Collapsible Corporations 201209025 | 341.00-00 |
| Section 351 | Transfer to Corporation Controlled by Transferor 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 | 351.00-00 |
| | • 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 |

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| | • "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 |
| Section 354 | Exchanges of Stock and Securities in Certain Reorganizations | 354.00-00 |
| | • Exchange v. Liquidation 201423010 | 354.01-00 |
| | • Substantially All of the Assets 201731008 | 354.05-00 |
| Section 355 | Distribution of Stock and Securities of a Controlled Corporation | 355.00-00 |
| | 201202007 201208017 201213001 201213005 201216027 201228030 201228033 201229002 201232033 201236014 201238018 201240013 201244006 201245020 201252017 201305003 201306010 201310023 201312017 201323017 201325009 201328024 201330002 201330022 201612012 201634010 201634010 201634010 201731004 201330002 201330022 201333007 201334009 201334032 201337003 201338040 201339001 201340009 201341026 201347005 201349006 201352007 201402002 201402002 201407005 201411012 201416002 201416005 201418018 201418030 201419005 201419010 201419012 201422018 201423012 201424006 201424009 201424013 201426004 201437006 201441009 201441010 201441016 201503006 201505013 201512001 201524005 201535007 201537018 201601001 201603005 201603006 201603020 201624011 201626017 201633014 201634010 201641011 201643008 201644018 201651010 201706005 201716002 201721002 201734004 201740015 201801012 201805012 201817001 201818010 201827008 | |
| | • Spin-Off 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 201827006 201827008 201833011 | 355.01-00 |

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| | <ul style="list-style-type: none"> • <i>Split-Off</i> 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 | 355.01-01 |
| | <ul style="list-style-type: none"> • <i>Split-Up</i> 201402002 201402002 201418018 201423012 | 355.01-02 |
| | <ul style="list-style-type: none"> • Non Pro Rata Distributions, etc. 201233016 201625012 201625013 | 355.02-00 |
| | <ul style="list-style-type: none"> • Active Business 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 201827008 | 355.03-00 |
| | <ul style="list-style-type: none"> • <i>Five-Year Requirement</i> 201251006 201528016 201624004 201633009 201643008 201706005 | 355.03-01 |
| | <ul style="list-style-type: none"> • Business Purpose 201308017 201308018 201308017 201308018 201730010 | 355.04-00 |
| | <ul style="list-style-type: none"> • Control 201437013 201527003 201818010 | 355.05-00 |
| | <ul style="list-style-type: none"> • <i>Distribution of Control</i> 201731004 201437013 201605016 201703012 | 355.05-01 |
| | <ul style="list-style-type: none"> • Device 201734004 201743017 | 355.06-00 |
| | <ul style="list-style-type: none"> • Continuity of Interest 201644018 | 355.07-00 |
| | <ul style="list-style-type: none"> • Distributions Within a Consolidated Group 201305003 201352007 201445008 201730010 | 355.09-00 |
| | <ul style="list-style-type: none"> • Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001 201740015 201748007 201801005 201801012 | 355.10-00 |
| Section 356 | Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized) 201424017 201721014 | 356.00-00 |
| | <ul style="list-style-type: none"> • Reorganization Exchange | 356.01-00 |
| | <ul style="list-style-type: none"> • <i>Series of Transactions</i> 201614017 | 356.01-02 |
| | <ul style="list-style-type: none"> • Securities as "Other Property" 201527003 | 356.02-00 |
| Section 357 | Assumption of Liability (Gain Recognized v. Not Recognized) | 357.00-00 |
| | <ul style="list-style-type: none"> • Liabilities in Excess of Basis | 357.02-00 |
| | <ul style="list-style-type: none"> • <i>In General</i> 201721002 | 357.02-01 |
| | <ul style="list-style-type: none"> • <i>Exceptions</i> 201230008 201348006 201431002 201542004 201627001 201703012 | 357.02-02 |

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| Section 358 | Basis to Distributees | 358.00-00 |
| | • Allocation of Basis 201411006 201437007 | 358.02-00 |
| | • Assumption of Liabilities 201721002 | 358.03-00 |
| Section 361 | Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized) | 361.00-00 |
| | 201228033 201634010 201634010 201634010 201409003 201504007 201511001 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010 201802007 201818010 201833011 | |
| | • Exchanges Not Solely in Kind 201423010 201440014 | 361.01-00 |
| | • Distributions 201607003 201627001 201827006 | 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 201833011 | 361.02-02 |
| Section 362 | Basis to Corporations | 362.00-00 |
| | 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028 | |
| | • Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201701005 201418013 201418041 201418042 201505028 201521011 201521011 201521011 201521011 201521011 201545013 201736001 201832011 201832012 | 362.01-00 |
| Section 367 | Foreign Corporations | 367.00-00 |
| | 201348011 201432002 201639014 201746022 | |
| | • Transfer to Foreign Corporations Subject to Section 367(a) 201321018 201651015 | 367.01-00 |
| | • Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018 201651015 | 367.03-00 |
| | • <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009 | 367.03-01 |
| | • <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018 | 367.03-13 |
| | • Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a) | 367.06-00 |
| | • <i>Anti-Abuse Rule</i> 201530020 | 367.06-07 |
| | • Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018 | 367.30-00 |
| | • Treatment of Distribution Described in Section 367(e) 201348011 201423006 201639014 201808010 | 367.40-00 |
| | • <i>Liquidations Under Section 332</i> 201348011 201606006 201639014 201808010 | 367.40-02 |

Section 368**Definitions Relating to Corporate Reorganizations****368.00-00**

201201012 201212001 201213019 201213021 201214013 201216027 201224006
201228030 201236014 201238018 201239003 201240017 201247009 201249012
201252017 201308001 201308017 201308018 201310023 201312017 201314003
201325009 201330022 201308001 201308017 201308018 201330022 201341026
201349006 201402002 201402002 201404006 201406005 201416002 201419005
201424005 201424006 201424009 201424011 201426004 201512001 201746022

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201213001 201213019 201213021 201228033 201232033 201252002 201252014
201312017 201314008 201314028 201326006 201333007 201350007 201404002
201423010 201436034 201438009 201505012 201535007 201625012 201625013
201820002

• *Using Stock of Corporation Controlling Merged Corporation*

368.01-02

201820002

• Stock for Stock (Type "B")

368.02-00

201249011 201250021 201324009 201603020

• *Liquidation Distribution*

368.02-02

201418039 201418046

• Stock for Property (Type "C")

368.03-00

201224006 201228030 201247009 201252014 201324003 201731008 201340016
201411002 201413003 201418039 201418046 201422004 201424007

• *Substantially All the Property*

368.03-01

201247009 201731008

• Assets for Control of Transferee (Type "D")

368.04-00

201203004 201208017 201212001 201213001 201213002 201213005 201214013
201215005 201216023 201216027 201219003 201229002 201230007 201232014
201232033 201233016 201234009 201236014 201238018 201240013 201240016
201244006 201244008 201250004 201251006 201252002 201252017 201306006
201306010 201308002 201310023 201312022 201313016 201314001 201315016
201325009 201329005 201330002 201330007 201330022 201612012 201731003
201731008 201308002 201330002 201330007 201330022 201333007 201335001
201336012 201337003 201337007 201338040 201339001 201340009 201341004
201341013 201341026 201347005 201349006 201350007 201402002 201402002
201405003 201407005 201409002 201409003 201411002 201411012 201412013
201415001 201416005 201418018 201418019 201418030 201418039 201418046
201419005 201419010 201419013 201422012 201422017 201423012 201424005
201424006 201424008 201424009 201424011 201424013 201426004 201426007
201426008 201430002 201433007 201435005 201437006 201438009 201441008
201441016 201443017 201445008 201512001 201524005 201528006 201531014
201537018 201603020 201607003 201613008 201637013 201827006

• Recapitalization (Type "E")

368.05-00

201308001 201315009 201315020 201315021 201308001 201424010

• Change in Identity, etc. (Type "F")

368.06-00

201201004 201201012 201208019 201228030 201236014 201239003 201250004
201252011 201252014 201314003 201316017 201322008 201326006 201328003
201330022 201330022 201333007 201339001 201404006 201411002 201418039
201418046 201445008 201511020 201511020 201611015 201635001 201638004
201737010 201746022

• Continuity of Interest Rule

368.08-00

201214013 201224006 201247009

• *Related party Acquisitions*

368.08-03

201214013

| | | |
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| | • <i>Business Enterprise Continuity</i> | 368.08-06 |
| | 201247009 201314028 201413003 201644018 | |
| | • <i>Historic Business Assets</i> | 368.08-07 |
| | 201224006 | |
| | • <i>Transfers to Controlled Corporations</i> | 368.08-08 |
| | 201214013 201224006 201234009 201240016 201424007 201625012 201625013 | |
| | • Plan of Reorganization | 368.09-00 |
| | 201411002 201626002 201627001 | |
| | • <i>Several Steps</i> | 368.09-01 |
| | 201252014 201411002 | |
| | • Liquidation v. Reorganization | 368.12-00 |
| | 201505012 | |
| | • Transactions Involving Two or More Investment Companies | 368.13-00 |
| | 201247009 | |
| | • Transfer by Corporation in Title 11 Case (Type "G") | 368.14-00 |
| | 201208036 201230020 201523001 201644018 201716002 201805012 | |
| Section 381 | Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed) | 381.00-00 |
| | 201830005 | |
| | • Method of Accounting | 381.04-00 |
| | 201237012 201343012 | |
| Section 382 | Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes | 382.00-00 |
| | 201208002 201215007 201228023 201229004 201251002 201306003 201308026 | |
| | 201308029 201309013 201314035 201322032 201326013 201328027 201308026 | |
| | 201308029 201335012 201345023 201350006 201403007 201403007 201412009 | |
| | 201432015 201443009 201443009 201549010 201750006 | |
| | • General Rule | 382.01-00 |
| | 201648004 | |
| | • Scope of Section 382 Limitation | 382.02-00 |
| | • <i>Closing of the Books</i> | 382.02-05 |
| | 201418038 201545014 201734003 | |
| | • Value of Old Loss Corporation | 382.05-00 |
| | 201435003 | |
| | • Ownership Change | 382.07-00 |
| | 201350006 | |
| | • <i>Segregation Rules</i> | 382.07-05 |
| | 201350006 201451015 | |
| | • Built-in Gains and Losses and Section 338 Gains | 382.08-00 |
| | 201629007 | |
| | • <i>Net Unrealized Built-in Gain</i> | 382.08-01 |
| | 201629007 | |
| | • Definitions and Special Rules | 382.11-00 |
| | 201215007 201403007 201403007 | |
| | • <i>5-Percent Shareholder</i> | 382.11-09 |
| | 201215007 201403007 201403007 | |
| | • Operating Rules | 382.12-00 |
| | 201322032 201335012 201443009 201443009 | |

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| | • <i>Contributions to Capital</i> 201350006 | 382.12-01 |
| | • <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003 201648004 | 382.12-08 |
| | • <i>Election Out</i> 201519004 | 382.12-13 |
| | • <i>Controlled Groups</i> 201232016 201232017 201335012 201421011 201421012 201421013 201443009 201443009 | 382.12-16 |
| Section 384 | Limitation on Use of Preacquisition Losses to Offset Built-in Gains 201806005 | 384.00-00 |
| Section 385 | Treatment of Certain Interests in Corporations as Stock or Indebtedness | 385.00-00 |
| | • Debt v. Equity 201230008 201323021 | 385.01-00 |
| | • New Financial Products 201209006 201226026 | 385.03-00 |
| Section 401 | Qualified Pension, Profit-Sharing, and Stock Bonus Plan 201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003 201750004 | 401.00-00 |
| | • Impossibility of Diversion | 401.01-00 |
| | • <i>Exclusive Benefit of Employees or Their Beneficiaries</i> 201538022 | 401.01-01 |
| | • <i>Definitely Determinable Benefits Under a Pension Plan</i> 201501025 | 401.01-03 |
| | • Impossibility of Diversion 201228055 | 401.03-00 |
| | • Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 201440027 201605006 | 401.04-00 |
| | • <i>Discrimination in Availability of Form of Benefit</i> 201605006 | 401.04-03 |
| | • <i>Comparability Among Two or More Plans</i> 201810008 | 401.04-04 |
| | • Required Distributions 201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024 201628004 201628005 201628006 | 401.06-00 |
| | • <i>In General</i> 201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028 | 401.06-01 |
| | • <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025 201750004 | 401.06-02 |
| | • Commencement of Benefits Under Qualified Trusts 201221033 | 401.11-00 |
| | • Additional Participation Requirements (See Also 410.00-00) 201810008 | 401.20-00 |
| | • Medical, Etc. Benefits 201611003 201625005 201639001 201805002 | 401.27-00 |

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| | <ul style="list-style-type: none"> • Cash or Deferred Arrangements 201417025 201527042 201532036 201601012 201722014 201833012 | 401.29-00 |
| | <ul style="list-style-type: none"> • <i>Special Antidiscrimination Rules</i> 201615013 201615013 | 401.29-01 |
| Section 402 | Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation) | 402.00-00 |
| | 201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201618019 201634024 201634024 201634024 201749007 201308037 201331009 201331010 201343029 201404017 201405030 201405031 201407026 201407027 201410039 201417026 201420025 201428014 201430023 201430030 201434029 201436057 201437026 201440025 201440027 201440032 201447050 201447051 201447052 201511038 201511038 201522012 201524030 201528043 201529016 201531024 201532040 201532042 201533023 201537029 201537030 201537031 201547008 201549031 201549032 201603043 201608021 201610023 201611020 201625021 201627006 201635011 201637018 201644024 201645020 201645025 201649020 201821008 201822033 201826018 | |
| | <ul style="list-style-type: none"> • Exempt Trust 201417025 201821008 201831006 | 402.01-00 |
| | <ul style="list-style-type: none"> • Non-Exempt Trust 201749007 | 402.02-00 |
| | <ul style="list-style-type: none"> • Foreign Situs Trust 201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046 | 402.03-00 |
| | <ul style="list-style-type: none"> • Amounts Distributed or Made Available to Beneficiary 201431037 201527042 | 402.06-00 |
| | <ul style="list-style-type: none"> • Unrealized Appreciation of Employer's Securities 201242019 201427024 | 402.07-00 |
| | <ul style="list-style-type: none"> • 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 201524027 201535026 201539036 201543022 201622040 | 402.08-00 |
| | <ul style="list-style-type: none"> • <i>Reorganization Payments</i> 201535025 | 402.08-03 |
| | <ul style="list-style-type: none"> • <i>By a Surviving Spouse</i> 201523019 201523020 201821008 | 402.08-05 |
| | <ul style="list-style-type: none"> • Tax on Lump Sum Distributions 201241019 | 402.09-00 |
| Section 403 | Taxation of Employee Annuities (Taxable v. Not Taxable) | 403.00-00 |
| | 201230030 | |
| | <ul style="list-style-type: none"> • Non-Forfeitable Rights 201345036 201451062 201501026 | 403.03-00 |
| | <ul style="list-style-type: none"> • Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 201634021 201634021 201634021 201538020 201634021 | 403.04-00 |

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| | • <i>Retirement Income Accounts</i> 201742022 | 403.04-05 |
| | • <i>Distribution Requirements</i> 201750004 | 403.04-06 |
| | • Rollover Amounts 201212023 201224043 201323040 201419021 201524027 201644023 | 403.05-00 |
| Section 404 | Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.) 201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201511039 201639018 | 404.00-00 |
| Section 404A | Deduction for Certain Foreign Deferred Compensation Plans 201540015 | 404A.00-00 |
| Section 408 | Individual Retirement Accounts 201208039 201612001 201618011 201618011 201632015 201405032 201405033 201405034 201423043 201431038 201439006 201451065 201611022 201707001 201736018 201831004 | 408.00-00 |
| | • Exclusive Benefit of Individual or His Beneficiary 201225020 | 408.01-00 |
| | • Qualification | 408.02-00 |
| | • <i>Benefit Distributions</i> 201628004 201628005 201628006 201633025 201706004 201750004 | 408.02-01 |

• Rollover Contributions

408.03-00

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| | 201524031 201525020 201525020 201525020 201525020 201526026 201526027 201527050 201528042 201529017 201529018 201530024 201530025 201531024 201532038 201532039 201532041 201533024 201533025 201533026 201535027 201535028 201535029 201537032 201537033 201538028 201542008 201542009 201542010 201542011 201543021 201545033 201545034 201545035 201546013 201547010 201547011 201547012 201548026 201548027 201550049 201602012 201602013 201603044 201603045 201603046 201606032 201610024 201611021 201611023 201611024 201611025 201611026 201611027 201611028 201611029 201615023 201615023 201615024 201615024 201615025 201615025 201616013 201617014 201617015 201617016 201617017 201617018 201619015 201620020 201620020 201621020 201621021 201621022 201622036 201622037 201622038 201622039 201625022 201625023 201625024 201625025 201625026 201626029 201627007 201628024 201629013 201629014 201629015 201635012 201636049 201636050 201637019 201639019 201639020 201639021 201639022 201639023 201640026 201641032 201642039 201642040 201643027 201643028 201643029 201644022 201645021 201645022 201645023 201645024 201647014 201647014 201650022 201652033 201705009 201706004 201709023 201721025 201736018 201737016 201739017 201742034 201807010 | |
| | <ul style="list-style-type: none"> Distributions | 408.06-00 |
| | 201318033 201426034 201446030 201623001 201736018 | |
| | <ul style="list-style-type: none"> Prohibited Transactions | 408.07-00 |
| | 201437023 | |
| | <ul style="list-style-type: none"> Tax Treatment of Accounts and Annuities | 408.08-00 |
| | 201430021 201547009 | |
| Section 408A | Roth IRA | 408A.00-00 |
| | 201219035 201219036 201219037 201230029 201242018 201320022 201612001 201404016 201404018 201442071 201446036 201448034 201449012 201449013 201506015 201511022 201511045 201645012 | |
| Section 409 | Qualifications for Tax Credit Employee Stock Ownership Plans | 409.00-00 |
| | 201747007 | |
| | <ul style="list-style-type: none"> Tax Credit Employee Stock Ownership Plan Defined | 409.01-00 |
| | <ul style="list-style-type: none"> <i>Definition of Employer Securities</i> | 409.01-09 |
| | 201511039 201511039 201538021 | |
| Section 410 | Minimum Participation Standards | 410.00-00 |
| | <ul style="list-style-type: none"> Eligibility | 410.02-00 |
| | <ul style="list-style-type: none"> <i>Discrimination as to Coverage</i> | 410.02-01 |
| | 201615013 201615013 | |
| Section 411 | Minimum Vesting Standards | 411.00-00 |
| | 201643024 | |
| | <ul style="list-style-type: none"> Vesting of Employer Contributions | 411.02-00 |
| | <ul style="list-style-type: none"> <i>Suspensions</i> | 411.02-05 |
| | 201531021 | |
| | <ul style="list-style-type: none"> Accrued Benefit Requirements | 411.03-00 |
| | 201617006 | |
| | <ul style="list-style-type: none"> <i>Defined Benefit Plan</i> | 411.03-01 |
| | 201803006 | |
| Section 412 | Minimum Funding Standards | 412.00-00 |
| | 201205020 201208042 201221038 201221039 201238030 201330030 201330030 201427030 201428017 201437021 201511040 201511040 201511041 201511041 201525019 201525019 201525019 201525019 201619016 201719029 201727011 201832020 | |

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| | <ul style="list-style-type: none"> • Minimum Funding Waiver | 412.06-00 |
| | 201204022 201204023 201204026 201206021 201209016 201209017 201209018 201209019 201209020 201209021 201209024 201210048 201210049 201215017 201218036 201218039 201219038 201229015 201229016 201229017 201229018 201230034 201230035 201233026 201239013 201311040 201316025 201319035 201322050 201327022 201341040 201414034 201419023 201429037 201433028 201437022 201440034 201442068 201443034 201443035 201449011 201509067 201509068 201510061 201511042 201511042 201511043 201511043 201513006 201513007 201513008 201533013 201537026 201537027 201703002 201722009 | |
| | <ul style="list-style-type: none"> • Alternative Minimum Funding Standard | 412.08-00 |
| | 201750010 | |
| Section 414 | Definitions and Special Rules | 414.00-00 |
| | 201305021 201317025 201340026 201351030 201425026 201443035 201443036 201509069 201529009 201606029 201720009 201803007 | |
| | <ul style="list-style-type: none"> • Employees of Businesses Under Common Control | 414.03-00 |
| | 201715001 | |
| | <ul style="list-style-type: none"> • Church Plan | 414.08-00 |
| | 201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201318030 201319036 201322051 201323042 201323043 201308033 201339004 201345041 201349027 201350048 201415015 201420028 201421031 201425025 201432028 201442072 201505048 201505049 201505050 201505051 201537025 201538023 201538024 201543012 201551004 201739010 201803007 201811008 201826009 | |
| | <ul style="list-style-type: none"> • Certain Employee Contributions | 414.09-00 |
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| | <ul style="list-style-type: none"> • Employees of an Affiliated Service Group | 414.13-00 |
| | 201715001 | |
| | <ul style="list-style-type: none"> • Separate Lines of Business and Operating Units | 414.18-00 |
| | 201552002 | |
| Section 415 | Limitations on Benefits and Contributions Under Qualified Plans | 415.00-00 |
| | 201440027 201441032 201441033 201441034 201447061 201532036 201537024 201539030 201643024 | |
| | <ul style="list-style-type: none"> • Limitation for Defined Benefit Plans | 415.01-00 |
| | 201527042 | |
| | <ul style="list-style-type: none"> • <i>Qualified Participant</i> | 415.01-05 |
| | 201347028 | |
| | <ul style="list-style-type: none"> • Limitation for Defined Contribution Plans | 415.02-00 |
| | 201715001 | |
| | <ul style="list-style-type: none"> • <i>Annual Addition</i> | 415.02-01 |
| | 201831006 | |
| | <ul style="list-style-type: none"> • <i>Participant's Compensation</i> | 415.02-02 |
| | 201511039 201511039 | |
| | <ul style="list-style-type: none"> • <i>Stock Ownership Plans</i> | 415.02-05 |
| | 201424030 | |
| | <ul style="list-style-type: none"> • Qualified Governmental Excess Benefit Plans | 415.12-00 |
| | 201537024 201539030 201546012 201643014 | |
| Section 417 | Definitions and Special Rules for Purposes of Minimum Survivor Annuity Requirements | 417.00-00 |

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| | • Restriction on Cash-Outs 201803006 | 417.05-00 |
| Section 419 | Treatment of Funded Welfare Benefit Plans 201424004 201440022 201441019 201442064 201442065 201501014 201702029 201825012 201833014 | 419.00-00 |
| | • Aggregation Rules 201225019 | 419.13-00 |
| Section 419A | Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.) 201424004 201440022 201442064 201442065 201501014 | 419A.00-00 |
| Section 420 | Transfers to Retiree Health 201511044 201511044 | 420.00-00 |
| Section 424 | Definitions and Special Rules | 424.00-00 |
| | • Disposition 201519031 | 424.02-00 |
| Section 442 | Change of Annual Accounting Period (Permitted v. Not Permitted) (See Also 444.00-00) 201505014 | 442.00-00 |
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| | • Termination of Election 201302022 | 444.04-00 |
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| | • Disposition of Obligations 201248006 201248007 201248008 | 453.05-00 |
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| | • <i>Election Out</i> 201524010 201524011 201524012 201524013 201530001 201540003 201750008 | 453.06-06 |
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| | • <i>State</i> 201731009 201643015 | 457.05-02 |
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| | 201749019 201503016 201503019 201509039 | |
| | • Title-Holding Company | 501.02-00 |
| | 201309014 201552033 201617011 | |

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| 201203032 201313033 201351025 201428019 201428024 201824014 | |
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| 201335014 201335023 201411037 201436051 201513005 201514016 201541013 201603033 201606030 201609001 201825004 | |
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| 201219029 201237019 201306023 201317011 201335014 201447049 201451032 201451035 201617011 201710031 | |
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| 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 201824012 201832013 201832015 | |
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| 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 | |
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| 201210041 201317012 201328035 201445015 201451037 201702002 201703005 201744019 | |
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| 201221024 201517011 | |
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| 201337017 201831013 | |
| • <i>Public Recreation Facilities and Athletic Organizations</i> | 501.03-19 |
| 201204020 201340021 201343028 201619010 | |

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| <ul style="list-style-type: none"> • <i>Religious Organizations</i> 201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022 | 501.03-20 |
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| <ul style="list-style-type: none"> • <i>Scientific Organizations</i> 201311030 201313032 201701022 201717048 201818018 | 501.03-24 |
| <ul style="list-style-type: none"> • <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201632022 201340021 201415007 201451036 201505042 201716048 | 501.03-25 |
| <ul style="list-style-type: none"> • <i>State Instrumentalities</i> 201411018 | 501.03-26 |
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| <ul style="list-style-type: none"> • <i>Cooperative Hospital Service Organizations</i> 201218016 201433018 | 501.03-32 |
| <ul style="list-style-type: none"> • <i>Lessening the Burdens of Government</i> 201213029 201214034 201413012 201531022 | 501.03-33 |
| <ul style="list-style-type: none"> • <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 201204018 201205014 201213032 201214035 201215014 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201224031 201224034 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016 201329022 201731017 201749020 201331006 201333017 201333018 201334045 201335017 201338053 201338055 201349018 201351024 201403019 201403019 201403020 201406019 201409013 201411039 201414028 201424028 201425013 201429031 201443021 201449002 201451033 201503020 201505043 201507025 201511025 201511025 201518018 201552032 201615014 201615014 201640021 201641026 201642037 201710032 201710034 201710034 201736026 201750019 201801014 201802018 201803010 201810010 201820020 201832016 201832017 | 501.04-00 |
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| <ul style="list-style-type: none"> • <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 201406019 201451033 | 501.04-02 |

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| <ul style="list-style-type: none"> • <i>Political Activities Organizations</i> | 501.04-03 |
| 201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403019 201403020 201424028 201449002 201552032 201615014 201615014 | |
| <ul style="list-style-type: none"> • <i>Community</i> | 501.04-06 |
| 201338053 | |
| <ul style="list-style-type: none"> • <i>Homeowners Association</i> | 501.04-07 |
| 201204017 201224032 201224035 201234028 201325016 201548020 201604019 201604019 201623013 201636044 201736027 201803010 201805014 201832014 201832016 201832017 | |
| <ul style="list-style-type: none"> • <i>Labor Organizations</i> | 501.05-00 |
| 201217022 201311031 201646007 201824014 | |
| <ul style="list-style-type: none"> • <i>Agriculture and Horticulture Organizations</i> | 501.05-01 |
| 201205011 201205015 201233018 201327015 201508011 201640024 201716049 201729021 201746027 | |
| <ul style="list-style-type: none"> • <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> | 501.06-00 |
| 201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201646005 201701019 201731015 201749016 201338047 201347023 201349019 201349021 201405025 201406020 201420021 201425014 201430018 201446026 201451038 201502015 201509041 201514019 201521017 201521017 201521017 201521017 201521017 201527045 201540017 201617010 201631015 201633035 201633036 201633037 201639016 201649017 201702044 201715003 201717045 201718040 201721020 201733016 201736028 201750020 201751023 201809007 201811016 201814011 201821013 201832018 | |
| <ul style="list-style-type: none"> • <i>Performance of Particular Services for Members</i> | 501.06-01 |
| 201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201701019 201731015 201749016 201347022 201411040 201424023 201425014 201432026 201529010 201529010 201540017 201605020 201622033 201633037 201639016 201649017 201715003 201726014 201733016 201736028 201746028 201750020 201751023 201810011 201811016 201818017 201820019 201832018 | |
| <ul style="list-style-type: none"> • <i>Conduct of Business for Profit</i> | 501.06-02 |
| 201327015 201810011 201814011 | |
| <ul style="list-style-type: none"> • <i>Professional Associations (See Also 0501.03-11)</i> | 501.06-03 |
| 201217022 201347022 201621017 201746028 | |
| <ul style="list-style-type: none"> • <i>Social Clubs</i> | 501.07-00 |
| 201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 201322044 201323033 201329025 201330041 201612014 201634026 201749011 201330041 201333019 201338044 201338050 201405026 201405027 201406016 201407024 201414029 201418056 201428009 201429028 201434022 201442058 201445027 201448021 201448022 201450023 201451030 201451039 201501015 201511024 201511024 201515035 201529011 201551010 201605021 201615019 201615019 201615021 201615021 201623012 201635007 201635008 201636045 201638028 201640020 201642036 201644021 201702043 201706020 201732035 201745013 201750021 201751022 201806012 201824013 201824014 | |
| <ul style="list-style-type: none"> • <i>Profit v. Not for Profit</i> | 501.07-01 |
| 201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201615019 | |
| <ul style="list-style-type: none"> • <i>Distribution of Assets</i> | 501.07-02 |
| 201204018 201213034 201213035 201515035 | |

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| <ul style="list-style-type: none"> • <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030 201629009 | 501.07-03 |
| <ul style="list-style-type: none"> • <i>Automobile Clubs</i> 201430019 | 501.07-04 |
| <ul style="list-style-type: none"> • <i>Business with Nonmembers</i> 201204018 201219032 201634026 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 201615019 201615019 201635008 201706020 201806011 | 501.07-05 |
| <ul style="list-style-type: none"> • <i>Payment of Benefits to Members</i> 201219032 201306027 201642036 | 501.07-06 |
| <ul style="list-style-type: none"> • Fraternal Beneficiary Societies (See Also 0501.03-09) 201425015 201717046 201720011 | 501.08-00 |
| <ul style="list-style-type: none"> • Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036 201532037 201605015 201625004 201625018 201703014 201817008 201827014 | 501.09-00 |
| <ul style="list-style-type: none"> • <i>Permissible Benefits</i> 201451040 201605015 201703014 | 501.09-01 |
| <ul style="list-style-type: none"> • <i>Geographic Locale</i> 201221030 201330039 201330039 201415008 | 501.09-02 |
| <ul style="list-style-type: none"> • <i>Inurement</i> 201321040 201634029 201634029 201634029 201351026 201605015 201625004 201625018 201734009 201833013 | 501.09-03 |
| <ul style="list-style-type: none"> • <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014 | 501.09-04 |
| <ul style="list-style-type: none"> • Domestic Fraternal Societies, Orders, and Associations 201240026 201340022 201620014 201620014 201721021 201805015 | 501.10-00 |
| <ul style="list-style-type: none"> • Local Benevolent Life Insurance Associations, etc. 201247019 201431031 201814012 | 501.12-00 |
| <ul style="list-style-type: none"> • <i>Mutual Ditch or Irrigation Companies</i> 201246038 | 501.12-01 |
| <ul style="list-style-type: none"> • <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031 | 501.12-02 |
| <ul style="list-style-type: none"> • <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028 | 501.12-03 |
| <ul style="list-style-type: none"> • Cemetery Companies 201409009 201428011 201428029 201605019 | 501.13-00 |
| <ul style="list-style-type: none"> • Credit Unions 201416009 201447039 | 501.14-00 |
| <ul style="list-style-type: none"> • Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201713012 201713013 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201525013 201525013 201525013 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016 | 501.15-00 |
| <ul style="list-style-type: none"> • Organized to Finance Crop Operations 201333014 | 501.16-00 |

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| • Supplemental Unemployment Benefit Trusts 201406018 201411041 | 501.17-00 |
| • Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015 201752015 | 501.19-00 |
| • Religious and Apostolic Organizations 201310047 | 501.26-00 |
| • Cooperative Hospital Service Organizations 201218016 | 501.27-00 |
| • Dedication of Assets to an Exempt Organization 201706019 | 501.29-00 |
| • Control of Corporation 201224031 201224034 201247017 201428029 201433017 | 501.30-00 |
| • <i>Closely Controlled Organizations</i> 201306026 | 501.30-01 |
| • <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047 | 501.30-02 |
| • Proof of Exemption 201235023 201701020 201649016 201710035 201710036 201710036 | 501.31-00 |
| • <i>Domestic Fraternal Societies</i> 201404012 | 501.31-01 |
| • Income Inures v. does Not Inure to Private Individual 201202038 201202039 201203024 201203025 201204019 201204021 201205010 201205012 201209011 201209012 201209013 201210042 201211025 201211026 201213030 201213031 201215012 201215013 201217019 201218021 201219028 201219032 201226029 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234030 201241011 201242015 201244021 201247018 201250025 201250027 201250029 201252024 201252026 201302040 201302041 201303017 201303019 201303020 201305011 201305012 201305013 201307014 201308032 201310046 201310049 201311029 201311030 201311033 201313032 201314045 201314048 201314049 201315029 201323028 201323035 201326019 201330037 201330043 201701021 201308032 201330037 201330043 201337017 201350047 201403018 201403018 201410035 201411038 201411039 201417017 201419019 201424024 201428022 201428026 201428027 201433019 201433020 201443021 201443022 201451043 201451045 201502017 201504017 201511026 201511026 201514011 201515037 201519033 201519034 201519035 201529012 201533014 201545028 201545029 201548021 201548025 201604018 201604018 201614038 201617011 201620011 201620011 201631014 201636046 201637017 201714031 201729023 201740023 201746027 201808019 201831013 201831014 201832019 | 501.32-00 |
| • <i>Distribution of Assets to Private Individuals</i> 201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021 201228040 201230024 201232035 201234029 201252024 201252026 201302040 201303019 201303020 201305011 201305012 201308032 201310046 201310049 201311033 201314048 201315029 201323028 201330043 201308032 201330043 201403018 201403018 201411039 201428026 201440021 201502017 201504017 201511026 201511026 201519035 201525012 201525012 201525012 201525012 201545029 201548025 201614038 201636046 201640019 201640022 201740023 201751016 201822032 201831014 201831015 | 501.32-01 |

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| <ul style="list-style-type: none"> • Private v. Public Interest Served | 501.33-00 |
| 201202038 201202039 201203024 201203025 201204019 201204020 201205010 201205011 201205012 201209011 201209012 201209013 201210042 201210043 201211025 201211026 201213031 201215012 201215013 201216040 201217019 201218021 201219028 201219029 201221023 201223020 201224031 201224034 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234029 201234030 201241011 201242015 201244021 201247017 201247018 201250025 201250027 201250028 201250029 201252024 201252025 201252026 201302040 201302041 201303017 201303019 201303020 201304011 201305011 201305012 201305013 201307014 201308032 201309019 201310046 201310048 201310049 201311028 201311029 201311030 201311033 201313032 201313033 201313034 201314045 201314046 201314047 201314048 201314049 201315029 201322053 201323028 201323035 201326019 201330043 201632020 201701020 201701022 201749017 201308032 201330043 201331007 201331008 201334043 201334044 201334045 201345032 201349023 201403017 201403017 201404013 201405024 201407019 201407020 201409012 201410035 201411039 201416010 201417017 201419015 201423031 201424024 201424027 201427018 201428023 201428028 201430014 201431032 201433019 201433020 201438030 201440021 201451043 201451045 201452018 201502017 201504017 201510058 201510059 201511026 201511026 201514011 201514013 201516066 201517019 201519033 201519035 201523021 201523022 201526021 201535019 201538025 201545029 201545030 201548021 201548025 201601014 201610025 201614038 201617011 201631014 201636046 201640019 201640022 201641026 201641027 201643026 201648020 201651016 201714030 201714031 201718036 201729023 201733015 201733017 201736025 201740023 201744020 201747009 201748010 201750018 201751016 201801013 201803009 201819011 201822030 201822032 201830023 201831012 201831013 201831014 201831015 201832013 201832015 201832019 201833032 | |
| <ul style="list-style-type: none"> • Trustees Serve Private Interest | 501.33-01 |
| 201226029 201228041 201236033 201315028 201350043 201414024 201451043 201451045 201652029 | |
| <ul style="list-style-type: none"> • "Exclusively" Test | 501.35-00 |
| 201221023 201228040 201237019 201303019 201303020 201306026 201322053 201632021 201701020 201334045 201340021 201345031 201345032 201405023 201407020 201414024 201415007 201431032 201433019 201452018 201505042 201511024 201511024 201523021 201529013 201538025 201540019 201545030 201617011 201702042 201712015 201718038 201721022 201729022 201733017 201737013 201747009 201801013 201808020 201818018 201833032 | |
| <ul style="list-style-type: none"> • Business Activities | 501.36-00 |
| 201234029 201250029 201310046 201314047 201329024 201330038 201701020 201330038 201334045 201404013 201405022 201405023 201407019 201428028 201431032 201433020 201510058 201514013 201525012 201525012 201525012 201525012 201545030 201601014 201617011 201645017 201702041 201702042 201714031 201720010 201734009 201747009 201801014 201808020 201818018 201819011 201830023 201832015 201833032 | |
| <ul style="list-style-type: none"> • Section 501(c)(3) Organizations | 501.36-01 |
| 201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201632021 201749017 201330037 201330038 201403017 201403017 201405023 201414024 201428022 201428023 201510058 201517008 201525011 201525011 201525011 201525011 201535019 201538025 201540016 201545031 201601014 201617012 201641025 201641027 201702041 201710031 201710033 201710033 201712017 201717048 201733015 201743018 201803009 201814010 201830023 | |
| <ul style="list-style-type: none"> • Publishing Activities, Radio, Television, etc. | 501.36-03 |
| 201204021 201252025 201433020 201526020 201710031 201710033 201710033 | |

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| | • <i>Fund Raising (See also 0512.06-00)</i> 201323037 201407020 201416010 | 501.36-04 |
| | • Legislative and Political Propaganda Activities 201415007 201505042 | 501.38-00 |
| | • <i>"Action" Organizations</i> 201415007 201430014 201505042 | 501.38-01 |
| | • <i>Electing Expenditure Test</i> 201239012 201415007 201804005 | 501.38-02 |
| Section 502 | Feeder Organizations (Exempt v. Not Exempt) 201317011 201444043 | 502.00-00 |
| Section 503 | Requirements for Exemption (Exempt v. Not Exempt) 201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008 | 503.00-00 |
| | • Future Status of Organizations Denied Exemption 201209007 201209008 201520013 201520013 | 503.03-00 |
| Section 504 | Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities | 504.00-00 |
| | • Denial of Exemption 201205011 201205013 201217019 201446028 201510059 | 504.50-00 |
| Section 507 | Termination of Private Foundation Status 201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003 201825004 | 507.00-00 |
| | • Termination Under Section 507(a)(1) 201230026 201417020 201417021 201427019 | 507.01-00 |
| | • <i>Special Rules</i> 201345033 201345034 | 507.01-01 |
| | • Termination Under Section 507(b)(1)(B) 201441018 | 507.04-00 |
| | • Liability of Transferee Organizations 201243015 201244020 201321024 201321025 | 507.05-00 |
| | • Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030 | 507.06-00 |
| | • Aggregate Tax Benefit 201244020 201321025 201603033 201603034 | 507.07-00 |
| | • Substantial Contributor 201609001 | 507.08-00 |
| | • Value of Assets 201321024 201321025 | 507.09-00 |
| Section 508 | Special Rules With Respect to Section 501 (c)(3) Organizations | 508.00-00 |
| | • New Organizations 201446025 | 508.01-00 |
| Section 509 | Private Foundation Defined | 509.00-00 |
| | • Definitions 201418067 | 509.01-00 |
| | • <i>Private Foundation</i> 201306023 201802017 201825004 | 509.01-01 |

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| | <ul style="list-style-type: none"> • <i>Support</i> 201239011 201240036 201342011 201711014 | 509.01-02 |
| | <ul style="list-style-type: none"> • Exceptions to Private Foundation Status 201335018 201417018 | 509.02-00 |
| | <ul style="list-style-type: none"> • <i>Publicly Supported Organizations</i> 201445015 201507024 201620016 201620016 201729025 201733019 | 509.02-01 |
| | <ul style="list-style-type: none"> • <i>Supporting Organizations</i> 201314044 | 509.02-02 |
| | <ul style="list-style-type: none"> • <i>Churches</i> 201310045 | 509.02-04 |
| | <ul style="list-style-type: none"> • Continuation of Private Foundation Status 201424025 | 509.03-00 |
| Section 511 | Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable) | 511.00-00 |
| | 201206018 201219024 201251019 201701002 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 201626004 | |
| | <ul style="list-style-type: none"> • Organizations Subject to Tax 201406019 | 511.01-00 |
| | <ul style="list-style-type: none"> • Section 501(c)(2) Corporations 201241018 | 511.02-00 |
| Section 512 | Unrelated Business Taxable Income (Taxable v. Not Taxable) | 512.00-00 |
| | 201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036 201321024 201321025 201323029 201328035 201701002 201406020 201407022 201409009 201413012 201422027 201423027 201423030 201425016 201426029 201430017 201434025 201440022 201441019 201451044 201501014 201503018 201613014 201613015 201630009 201630009 201636042 201636043 201710005 201710005 201710005 201729013 201729014 201730022 | |
| | <ul style="list-style-type: none"> • Exception, Additions, and Limitations on Unrelated Income 201206018 201425016 201430017 201503018 201644019 | 512.01-00 |
| | <ul style="list-style-type: none"> • <i>Rents and Royalties</i> 201444043 201644019 201740002 | 512.01-01 |
| | <ul style="list-style-type: none"> • <i>Rent v. Ordinary Business Profits</i> 201422027 | 512.01-02 |
| | <ul style="list-style-type: none"> • Investments and Other Speculative Activities--Foundation (See Also 0501.26-06) 201329028 201333020 201413012 201613014 201613015 201636042 201636043 201729013 201729014 201730022 | 512.04-00 |
| | <ul style="list-style-type: none"> • Advertising (See Also 0501.26-02) 201405029 | 512.05-00 |
| | <ul style="list-style-type: none"> • Fund-Raising Activities (See Also 0501.26-06) 201330043 201330043 | 512.06-00 |
| | <ul style="list-style-type: none"> • Definitions | 512.09-00 |
| | <ul style="list-style-type: none"> • <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027 201833013 | 512.09-03 |
| | <ul style="list-style-type: none"> • Modifications 201409009 201435017 201441018 201503018 201603032 | 512.10-00 |

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| Section 513 | Unrelated v. Not Unrelated Trade or Business 201219024 201219031 201250025 201251019 201320023 201322054 201701002 201406020 201413012 201417018 201422027 201423027 201423030 201430018 201440023 201445015 201543017 201603032 201613014 201613015 201633032 201636042 201636043 201644019 201710005 201710005 201710005 201729013 201729014 201730022 | 513.00-00 |
| | • Trusts 201613014 201613015 201613015 201636042 201636043 201729013 201729014 201730022 | 513.01-00 |
| | • Advertising, etc., Activities 201811016 | 513.02-00 |
| | • Sales and Service to Public 201205013 201221024 201428030 | 513.04-00 |
| Section 514 | Unrelated Debt-Financed Income 201418061 201422027 201430017 201434024 201434026 | 514.00-00 |
| | • Rent and Deductions 201740002 | 514.01-00 |
| | • Definitions--Debt-Financed Property 201221024 201418061 201434024 201434026 201603032 201702002 201703005 201740002 | 514.06-00 |
| | • Acquisition Indebtedness 201206018 201246040 201740002 | 514.07-00 |
| Section 521 | Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt) 201333014 201511020 201511020 | 521.00-00 |
| Section 528 | Certain Homeowners Associations 201210007 201214016 201223011 | 528.00-00 |
| | • Revocation of Election 201244005 201327008 | 528.04-00 |
| | • Definition of Homeowners Association 201204017 | 528.05-00 |
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| | • Stock Ownership Requirements 201208025 | 542.02-00 |
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| | • Preferential Dividends 201216031 201304002 201316013 201327006 201444022 201516047 | 562.03-00 |
| Section 565 | Consent Dividends 201202014 201336017 201628015 | 565.00-00 |
| | • General Rule 201316014 | 565.01-00 |
| | • <i>Making and Filing Consents</i> 201201011 | 565.01-02 |
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| | • Federal Financial Assistance Tax | 597.05-00 |
| | • <i>Basis</i> 201733014 | 597.05-01 |
| | • Taxable Transfers 201441014 201733014 | 597.06-00 |
| | • Limitation on Collection 201614035 | 597.07-00 |
| | • Anti-Abuse 201733014 | 597.12-00 |
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| | • By Whom Deductible | 611.02-00 |
| | • <i>Economic Interest in Mineral in Place</i> 201520004 201520004 201448020 201520004 | 611.02-04 |
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| | • Gross Income From Property 201710023 201722028 | 613.02-00 |
| Section 613A | Limitations on Percentage Depletion in the Case of Oil and Gas Wells | 613A.00-00 |
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| | • <i>General Rule</i> 201210003 | 613A.03-01 |
| | • Limitations on Subsection (c) | 613A.04-00 |
| | • <i>Retailers Excluded</i> 201210003 | 613A.04-02 |
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| | • Election to Aggregate Separate Operating Mineral Interests in Case of Mines 201343005 | 614.02-00 |
| | • Aggregating Non-Operating Mineral Interests 201405002 201746019 | 614.04-00 |
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| Section 638 | Continental Shelf Areas 201311024 | 638.00-00 |
| Section 641 | Imposition of Tax 201727008 | 641.00-00 |
| Section 642 | Special Rules for Credits and Deductions 201216045 201343002 201345033 201345034 201803004 • Charitable Deduction 201202019 201225004 201343002 201611002 201714002 201714003 201721003 201803004 • <i>Pursuant to Governing Instrument</i> 201438014 201747005 • <i>Pooled Income Funds</i> 201450016 | 642.00-00 642.03-00 642.03-02 642.03-06 |
| Section 643 | Definitions Applicable to Subparts A, B, C, and D 201238004 201245007 201436043 201516008 201516020 201516028 201519012 201527032 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201702005 201702006 201722007 • Income Defined 201320009 | 643.00-00 643.02-00 |
| Section 661 | Deduction for Estates and Trusts Accumulating Income or Distributing Corpus 201223012 201238004 201436043 • Amounts Paid, Credited, or Required to Be Distributed 201651013 201747005 | 661.00-00 661.01-00 |
| Section 662 | Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus 201223012 201436043 201519012 | 662.00-00 |
| Section 663 | Special Rules Applicable to Sections 661 and 662 201710003 201710003 201710003 • 65-Day Rule 201245008 201709010 201801011 | 663.00-00 663.04-00 |
| Section 664 | Charitable Remainder Trusts 201249002 201332011 201332012 201340012 201420010 201426006 201442067 201648007 201648008 201648009 • Definitions 201340012 201648007 201648008 201648009 • <i>Charitable Remainder Annuity Trust</i> 201333006 • <i>Charitable Remainder Unitrust</i> 201340012 201613014 201613015 201636042 201636043 201648007 201648008 201648009 201729014 201730022 • Valuation 201325018 201325019 201325020 201325021 | 664.00-00 664.03-00 664.03-01 664.03-02 664.04-00 |

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| Section 988 | Treatment of Certain Foreign Currency Transactions | 988.00-00 |
| | 201619004 201816009 | |
| | • Hedging Transactions | 988.05-00 |
| | 201728003 201816009 | |
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| | 201433003 | |
| | • Definition of DISC | 992.01-00 |
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| | • <i>Capitalization</i> | 992.01-03 |
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| | • Election | 992.02-00 |
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| Section 1001 | Determination of Amount of and Recognition of Gain or Loss | 1001.00-00 |
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| | • Amount Realized | 1001.02-00 |
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| | • <i>Property Differing Materially</i> | 1001.02-07 |
| | 201443004 201443004 201516022 201516023 | |
| Section 1011 | Adjusted Basis for Determining Gain or Loss | 1011.00-00 |
| | 201418007 | |
| | • Allocation of Basis | 1011.01-00 |
| | 201709001 | |
| Section 1012 | Basis of Property--Costs | 1012.00-00 |
| | 201617002 | |

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| Section 1014 | Basis of Property Acquired From a Decedent 201245006 201544002 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201744006 201744007 201744008 201751001 201751002 201751003 | 1014.00-00 |
| Section 1015 | Basis of Property Acquired by Gift or Transfer in Trust 201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003 201418007 201419001 201426016 201436043 201525001 201525001 201525001 201525001 201604001 201604001 201702005 201702006 201709020 201722007 | 1015.00-00 |
| Section 1031 | Exchange of Property Held for Productive Use or Investment 201234018 201242003 201302009 201313024 201411036 201416006 201648013 201706009 | 1031.00-00 |
| | • Property Held For Productive Use or Investment 201601011 201605017 | 1031.01-00 |
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| | • Deferred Exchanges 201238027 201242003 201252018 201308020 201308020 201332010 201416006 201437012 201648013 | 1031.05-00 |
| | • Multi-Party Exchanges 201252018 201332010 | 1031.06-00 |
| | • Exchanges Not Solely In Kind 201325011 201648013 | 1031.07-00 |
| Section 1032 | Exchange of Stock for Property (Recognition v. Nonrecognition) 201249011 201250021 201324009 | 1032.00-00 |
| Section 1033 | Involuntary Conversion 201333010 201333011 | 1033.00-00 |
| | • General Rule 201609003 201636034 201702034 201816008 201821012 | 1033.01-00 |
| | • Definition of Involuntary Conversion Events 201252010 201609003 201702034 201816008 201821012 | 1033.02-00 |
| | • Property Similar or Related in Service or Use 201609003 201636034 201702034 201816008 | 1033.03-00 |
| | • Special Rule for Outdoor Advertising Displays 201450004 | 1033.07-00 |
| | • Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters 201240006 | 1033.10-00 |
| Section 1035 | Exchanges of Insurance Policies 201304003 201330016 201330016 | 1035.00-00 |
| Section 1041 | Transfers of Property Between Spouses or Incident to Divorce 201206005 201707007 201707008 | 1041.00-00 |
| Section 1042 | Sales of Stock to Employee Stock Ownership Plans or Certain Cooper- atives | 1042.00-00 |
| | • Nonrecognition of Gain 201435014 | 1042.01-00 |
| Section 1045 | Rollover of Gain from One Qualified Business Stock to Another 201650010 | 1045.00-00 |

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| Section 1060 | Special Allocation Rules for Certain Asset Acquisitions 201501011 201642032 | 1060.00-00 |
| Section 1091 | Loss From Wash Sales of Stock or Securities 201737011 | 1091.00-00 |
| Section 1092 | Straddles 201515001 201543008 | 1092.00-00 |
| | • Special Rule for Identified Straddles 201241005 201515001 | 1092.02-00 |
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| | • Mixed Straddles 201543008 201615001 201615001 201637011 201639004 201820014 | 1092.05-00 |
| | • <i>Mixed Straddle Account</i> 201327007 201516010 201637011 201820014 | 1092.05-02 |
| | • Straddle Defined 201310027 | 1092.06-00 |
| | • Qualified Covered Call Options 201317009 | 1092.07-00 |
| | • Definitions and Special Rules 201241005 | 1092.08-00 |
| Section 1202 | 50-Percent Exclusion for Gain from Certain Small Business Stocks 201436001 201603010 201603011 201603012 201603013 201603014 201636003 201717010 | 1202.00-00 |
| Section 1221 | Capital Asset v. Not a Capital Asset 201203003 201208038 201209014 | 1221.00-00 |
| Section 1222 | Other Terms Relating to Capital Gains and Losses 201642035 | 1222.00-00 |
| Section 1223 | Holding Period of Capital Assets 201204001 201204002 201204003 201204004 201204005 201216010 201418007 201436043 201443004 201516022 201516023 201525001 201525001 201525001 201525001 | 1223.00-00 |
| Section 1234 | Option to Buy or Sell 201547004 | 1234.00-00 |
| | • Gain or Loss of Purchaser 201214021 | 1234.01-00 |
| | • Sale v. Option 201547004 | 1234.03-00 |
| Section 1234A | Gains or Losses From Certain Terminations 201642035 | 1234A.00-00 |
| Section 1235 | Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction) 201701009 | 1235.00-00 |
| Section 1248 | Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations 201423006 201426008 | 1248.00-00 |
| Section 1250 | Gain From Dispositions of Certain Depreciable Realty • Section 1250 Property 201243003 | 1250.00-00 1250.01-00 |

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| | • Exceptions and Limitations | 1250.04-00 |
| | • <i>Gifts</i> | 1250.04-01 |
| | 201318003 | |
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| | 201322020 | |
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| | • Definitions | 1256.07-00 |
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| | 201322033 | |
| Section 1258 | Recharacterization of Gain from Certain Transactions | 1258.00-00 |
| | 201501012 | |
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| | 201435004 201720004 | |
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| | • Integration | 1275.08-00 |
| | 201614010 | |
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| | 201619004 | |
| Section 1286 | Tax Treatment of Stripped Bonds | 1286.00-00 |
| | 201229003 201701017 201502006 201502007 | |
| Section 1295 | Qualified Electing Fund | 1295.00-00 |
| | • Time For Making Election | 1295.02-00 |
| | 201228021 201249014 | |
| | • <i>Retroactive Elections</i> | 1295.02-02 |
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| Section 1296 | Passive Foreign Investment Company | 1296.00-00 |
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| | • Characterization of Income | 1296.02-00 |

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| | • <i>Application of Income Look-Through Rules</i> 201445005 | 1296.02-02 |
| Section 1297 | Special Rules 201322009 201515006 | 1297.00-00 |
| Section 1301 | Averaging of Farm Income • Engaged in Farm Business 201435006 | 1301.00-00 1301.01-00 |
| Section 1311 | Correction of Error 201208027 201313027 • Inconsistent Position v. No Inconsistent Position 201710029 201710029 • Correction Not Barred v. Barred at Time of Error 201823004 | 1311.00-00 1311.01-00 1311.02-00 |
| Section 1313 | Definitions • Determination v. No Determination 201247001 201247011 201622032 | 1313.00-00 1313.01-00 |
| Section 1341 | Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 201224029 201328031 | 1341.00-00 |
| Section 1361 | Definitions 201203006 201216027 201232003 201233014 201237015 201238018 201238019 201238020 201238021 201238022 201238023 201238024 201243007 201243008 201301004 201302004 201302005 201302006 201310022 201314003 201322016 201322036 201325008 201618003 201618003 201634019 201634019 201634019 201341009 201414006 201419009 201426004 201436039 201442016 201447007 201450012 201604009 201604009 201604010 201604010 201608007 201610012 201614002 201614003 201614019 201634019 201650007 201735019 201740006 201810003 201815003 201819002 201820001 201820009 201825018 201831001 • Small Business Corporation v. Not a Small Business Corporation 201201006 201218005 201237014 201250018 201314003 201314008 201322036 201338039 201433014 201523012 201523013 201604011 201604011 201608007 201735019 201747006 201750002 201825018 201831001 • <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 201205002 201208013 201218005 201237014 201250013 201250018 201338039 201424021 201426001 201523012 201523013 201525009 201525009 201525009 201525009 201528037 201544006 201546003 201546004 201604011 201604011 201735019 201743006 201815003 201831001 • <i>Non-Resident Alien as Shareholder</i> 201312023 201545015 • <i>More than One Class of Stock</i> 201207002 201214001 201218004 201234001 201236003 201309003 201314014 201314031 201322036 201326012 201328025 201612002 201634006 201634006 201634006 201341014 201444020 201444021 201506003 201518008 201528025 201538009 201607001 201608006 201608007 201633017 201634006 201751007 201813001 201813002 201813003 201815003 201825018 • Certain Trusts Permitted as Shareholders 201216034 201224013 201226019 201232003 201238017 201419009 201604009 201604009 201604010 201604010 201650007 201819002 201820001 201820009 • <i>Grantor Trusts</i> 201216025 201216034 201252007 | 1361.00-00 1361.01-00 1361.01-02 1361.01-03 1361.01-04 1361.03-00 1361.03-01 |

• *Qualified Subchapter S Trusts* 1361.03-02
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• *Electing Small Business Trusts* 1361.03-03
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• *Qualified Subchapter S Subsidiary* 1361.05-00
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| <ul style="list-style-type: none"> • Eligible v. Ineligible | 1362.01-00 |
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| <ul style="list-style-type: none"> • Shareholder Consent | 1362.01-01 |
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| <ul style="list-style-type: none"> • Election After Termination | 1362.01-02 |
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| <ul style="list-style-type: none"> • Late Elections | 1362.01-03 |
| 201201006 201202016 201203009 201203011 201204007 201207004 201208015 201208016 201208018 201208024 201210010 201210016 201210024 201210025 201213003 201213009 201213020 201214008 201214011 201214017 201215001 201216016 201216028 201216030 201217007 201217016 201219008 201219014 201221007 201223008 201224004 201224026 201225001 201226001 201226016 201226017 201227003 201227004 201228001 201228003 201228006 201228022 201228027 201228028 201230015 201230016 201233001 201233002 201233004 201233012 201234003 201234010 201234011 201234014 201234019 201234022 201235004 201236004 201236009 201236018 201237009 201237016 201238006 201238007 201238008 201243002 201246001 201246019 201247007 201248013 201249006 201249009 201250011 201251010 201252013 201301002 201301008 201301012 201302013 201307002 201310017 201310019 201310021 201310035 201311015 201311017 201314030 201314031 201314034 201314036 201314040 201314041 201315010 201320010 201321008 201321009 201321016 201322028 201324001 201324007 201324012 201325001 201328001 201634008 201634008 201634008 201731007 201335006 201335009 201335011 201336003 201337002 201338006 201338008 201338012 201338015 201340002 201341003 201341010 201341016 201341019 201343010 201343018 201346004 201349007 201351008 201403001 201403001 201403003 201403003 201403010 201403010 201406006 201410018 201411005 201411013 201414011 201414012 201418036 201420001 201420003 201422020 201425008 201436004 201440018 201441011 201442010 201442038 201443006 201443006 201444014 201447009 201501006 201502004 201507021 201509026 201515021 201516027 201516053 201516054 201519007 201519009 201519013 201519025 201523006 201523010 201524019 201524023 201528019 201541007 201541007 201550002 201550022 201603001 201604006 201604006 201611010 201614025 201634008 201634008 201636023 201645007 201705006 201706014 201714014 201714024 201717009 201717013 201717036 201719001 201724006 201728016 201729002 201730016 201732015 201743016 201807002 201807003 201807004 201807006 201822006 201823002 | |

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| <ul style="list-style-type: none"> • <i>Ceases to be Small Business Corporation</i> | 1362.02-02 |
| 201206009 201217009 201252001 201324004 201330017 201330018 201330017 201330018 201426018 201432006 201443014 201443014 201444007 201508002 201516001 201516002 201644007 201702014 201709015 201710017 201710017 201710017 201710021 201710021 201710021 201710022 201710022 201710022 201729016 201730021 201732020 201737005 201751007 201801008 201811001 201824001 201824002 201824003 | |
| <ul style="list-style-type: none"> • <i>Passive Investment Income</i> | 1362.02-03 |
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• Inadvertent Terminations

1362.04-00

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| Section 1366 | Pass-Thru of Items to Shareholders 201327009 201333008 201429025 | 1366.00-00 |
| Section 1367 | Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders 201237017 201421015 201440013 | 1367.00-00 |
| Section 1368 | Distributions 201207002 201216027 201328025 • Accumulated Adjustments Account 201421015 201440013 201446021 | 1368.00-00 1368.01-00 |
| Section 1374 | Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) 201202014 201219003 201314008 201348007 201722008 | 1374.00-00 |
| Section 1381 | Organizations to Which Part Applies 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001 • Certain Other Cooperatives 201228014 | 1381.00-00 1381.02-00 |
| Section 1382 | Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 • Patronage Dividends 201228035 201809005 • Exceptions 201407003 | 1382.00-00 1382.02-00 1382.04-00 |
| Section 1385 | Amounts Includible in Patron's Gross Income 201604008 201604008 201750003 | 1385.00-00 |
| Section 1388 | Definitions; Special Rules 201234018 201750003 201809005 | 1388.00-00 |
| Section 1402 | Definitions 201402004 201402004 • Net Earnings From Self-Employment • <i>Limited Partners</i> 201436049 201640014 • Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015 | 1402.00-00 1402.01-00 1402.01-03 1402.05-00 |

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| Section 1441 | Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201202001 201311006 201727005 201727006 | 1441.00-00 | |
| | • 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 | |
| Section 1442 | Withholding of Tax on Foreign Corporations (Required v. Not Required) 201808010 | 1442.00-00 | |
| Section 1443 | Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding) | 1443.00-00 | |
| | • Income Subject to Withholding 201808010 | 1443.02-00 | |
| Section 1461 | Liability for Withheld Tax 201503013 | 1461.00-00 | |
| Section 1501 | Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) 201213012 201306007 201726015 | 1501.00-00 | |
| Section 1502 | Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201749002 201341018 201342004 201402001 201402001 201414009 201418033 201418043 | 1502.00-00 | |
| | • Liability for Tax 201644018 | 1502.06-00 | |
| | • Overall Foreign Loss Recapture Rules 201452002 | 1502.08-00 | |
| | • Intercompany Transactions 201208034 201243013 201312027 201612006 201336018 201339001 201402001 201402001 201411007 201507006 201524016 201528007 201540001 201603002 201605014 201610004 201722012 201723008 201723009 201726012 201828006 201830005 | 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 | |

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| • Excess Losses | 1502.19-00 |
| 201749002 201350007 201441010 | |
| • Consolidated Net Operating Loss Deduction | 1502.21-00 |
| 201206006 201208001 201208032 201214019 201223003 201223004 201224003 | |
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| • Investment Adjustment | 1502.32-00 |
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| • Earnings and Profits | 1502.33-00 |
| 201411007 | |
| • Accumulated Earnings Tax on Separate Basis | 1502.47-00 |
| 201316008 | |
| • Life and Non-Life | 1502.50-00 |
| 201210015 201213012 | |
| • Filing Requirements | 1502.75-00 |
| 201202008 201202009 201214015 201217014 201225010 201232015 201249007 | |
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| 201819008 201825016 201827007 201833009 | |
| • <i>When Group Remains in Existence</i> | 1502.75-10 |
| 201228002 201314028 201350007 201424010 201505006 | |
| • <i>Common Parent No Longer in Existence</i> | 1502.75-11 |
| 201250017 201326006 | |
| • Taxable Year of Members of Group | 1502.76-00 |
| 201520001 201520001 201414015 201520001 | |
| • <i>Income Allocation</i> | 1502.76-01 |
| 201235003 201542007 | |
| • Common Parent Agent for Subsidiaries | 1502.77-00 |
| 201522005 201552025 | |
| • Separate Return Years | 1502.79-00 |
| 201251003 201324004 | |

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| | • Applicability of Other Provisions of Law 201650013 | 1502.80-00 |
| | • Consolidated Returns for Subsequent Years 201324004 | 1502.89-00 |
| | • Election to File Separate Returns | 1502.90-00 |
| | • <i>Changes in Affiliated Groups</i> 201251003 | 1502.90-01 |
| | • Carryover and Carryback 201228005 201312019 | 1502.92-00 |
| | • Intercompany Transactions 201208034 201402001 201402001 | 1502.93-00 |
| | • Stock Transactions 201208034 | 1502.94-00 |
| | • Application of Section 382 with Respect to a Consolidated Group 201414009 201511012 201511012 | 1502.98-00 |
| | • <i>Apportionment</i> 201207003 201414009 | 1502.98-05 |
| | • <i>Limitation on Use of Credits and Net Capital Losses</i> 201435012 | 1502.98-08 |
| | • Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 | 1502.99-00 |
| Section 1504 | Definitions | 1504.00-00 |
| | 201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012 201815008 | |
| | • Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004 | 1504.01-00 |
| | • Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003 201429007 201433013 201815008 | 1504.02-00 |
| | • <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002 | 1504.02-01 |
| | • <i>Maquiladora ISP - IRC Section 1504(d) Election</i> 201248002 | 1504.02-02 |
| Section 1563 | Definitions and Special Rules 201405009 | 1563.00-00 |
| Section 2001 | Imposition and Rate of Tax 201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201732029 201817012 201817013 201817014 201817016 | 2001.00-00 |

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| Section 2010 | Unified Credit Against Estate Tax | 2010.00-00 |
| | 201612005 201612009 201612010 201618006 201618006 201632001 201632003 201632005 201632014 201632017 201632018 201701008 201410013 201418009 201421002 201532002 201537010 201550032 201603007 201603021 201604014 201604014 201604016 201604016 201605009 201605010 201605011 201606013 201608010 201613010 201613011 201614020 201614021 201614023 201614027 201614028 201614030 201615009 201615009 201615010 201615010 201617003 201620008 201620008 201621007 201622027 201624002 201624014 201624017 201624018 201624019 201626015 201626018 201626019 201630001 201630001 201630007 201630007 201630012 201630012 201631001 201631002 201631003 201633002 201633008 201638013 201638018 201640004 201641005 201641008 201641009 201641010 201642014 201642015 201642016 201642017 201642018 201652008 201652009 201702020 201702025 201702028 201702030 201702031 201702032 201702033 201703006 201703007 201703008 201706011 201709012 201709013 201709014 201709019 201709022 201710004 201710004 201710004 201710010 201710010 201710010 201710011 201710014 201710014 201710014 201712009 201716008 201716013 201716015 201717004 201717007 201718024 201718025 201718027 201719013 201719015 201719017 201719019 | |
| Section 2031 | Definition | 2031.00-00 |
| | 201808001 201808002 201808003 | |
| Section 2032 | Alternate Valuation | 2032.00-00 |
| | 201216013 201216037 201236002 201431017 201441001 201451025 201503003 201719014 201815001 201820010 201825013 | |
| Section 2032A | Valuation of Farm Real Property | 2032A.00-00 |
| | 201224019 201230023 201418011 201633001 201652017 201743013 201812004 201814004 | |
| Section 2033 | Property in Which Decedent Had an Interest | 2033.00-00 |
| | 201238004 201330033 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003 201707003 201707004 201707005 | |
| | • Interest v. No Interest at Time of Death | 2033.01-00 |
| | 201323007 | |
| Section 2035 | Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death | 2035.00-00 |
| | 201223012 201238004 201647001 201647001 201702005 201709020 | |
| | • Inclusion of Certain Property in Gross Estate | 2035.01-00 |
| | 201323007 201342001 201702006 | |
| | • Coordination with Other Code Sections | 2035.06-00 |
| | 201327010 | |
| Section 2036 | Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) | 2036.00-00 |
| | 201210008 201218003 201233008 201235006 201238004 201245007 201322025 201342001 201345026 201345027 201345028 201417001 201417002 201418007 201429009 201432005 201433006 201434004 201434005 201436003 201436043 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201525001 201525001 201525001 201544005 201604001 201604001 201647001 201647001 201702005 201702006 201709020 201722007 201723002 201723003 | |

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| | <ul style="list-style-type: none"> • General Power v. Not a General Power | 2041.03-00 |
| | 201207001 201208003 201208004 201634016 201634016 201634016 201634017 201634017 201634017 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201634016 201634017 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201707007 201707008 201729009 | |
| | <ul style="list-style-type: none"> • Exercise of Powers | 2041.05-00 |
| | 201425007 | |
| Section 2042 | Proceeds of Life Insurance (Included v. Not Included in Gross Estate) | 2042.00-00 |
| | 201235006 201328030 | |
| | <ul style="list-style-type: none"> • Transfer of Policy Within 3 Years of Death | 2042.07-00 |
| | <ul style="list-style-type: none"> • <i>Incidents of Ownership Held by Insured</i> | 2042.07-09 |
| | 201327010 | |
| Section 2043 | Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate) | 2043.00-00 |
| | 201206005 | |
| Section 2044 | Certain Property for which Marital Deduction was Previously Allowed | 2044.00-00 |
| | 201528014 201536010 201603004 201615004 201615004 201721006 | |
| Section 2053 | Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible) | 2053.00-00 |
| | 201206005 | |
| | <ul style="list-style-type: none"> • Claims Against the Estate | 2053.09-00 |
| | <ul style="list-style-type: none"> • <i>Consideration v. No Adequate Consideration</i> | 2053.09-09 |
| | 201745012 | |
| Section 2055 | Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) | 2055.00-00 |
| | 201216045 201236022 201316004 201450003 201702004 201803003 | |
| | <ul style="list-style-type: none"> • Charitable and Noncharitable Interest (Tax Reform Act of 1969) | 2055.12-00 |
| | <ul style="list-style-type: none"> • <i>Reformations of Nonqualifying Interests</i> | 2055.12-10 |
| | 201333006 | |
| Section 2056 | Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction) | 2056.00-00 |
| | 201243004 201634018 201634018 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018 201830001 | |
| | <ul style="list-style-type: none"> • Terminable Interests | 2056.01-00 |
| | 201731006 201450002 201624015 201717001 201751005 | |
| | <ul style="list-style-type: none"> • Qualified Terminable Interest Property | 2056.07-00 |
| | 201303003 201410011 201426016 201447008 201528014 201536002 201536010 201603004 201608001 201615004 201615004 201636019 201721006 201832003 | |
| | <ul style="list-style-type: none"> • <i>Effective Election</i> | 2056.07-01 |
| | 201345006 201636026 201714020 | |
| | <ul style="list-style-type: none"> • <i>Partial Election</i> | 2056.07-02 |
| | 201447008 | |
| | <ul style="list-style-type: none"> • <i>Qualifying Interest</i> | 2056.07-03 |
| | 201410011 | |
| | <ul style="list-style-type: none"> • Passed From Decedent v. Not Passed From Decedent | 2056.13-00 |
| | 201410011 201416007 | |

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| | • Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen 201634018 201634018 201634018 201634018 201830001 | 2056.19-00 |
| | • <i>Exception For Property Transferred to Qualified Domestic Trust</i> 201634018 201634018 201634018 201634018 201830001 | 2056.19-02 |
| Section 2056A | Qualified Domestic Trusts (Deductible v. Not Deductible) 201243012 201634018 201634018 201634018 201406003 201429012 201516055 201622021 201622025 201628011 201634018 201640006 201647002 201647002 201830001 | 2056A.00-00 |
| Section 2203 | Definition of Executor 201405016 | 2203.00-00 |
| Section 2207A | Right of Recovery in the Case of Certain Marital Deduction Property 201243004 201303003 201426016 201536010 | 2207A.00-00 |
| Section 2501 | Imposition of Gift Tax (Imposed v. Not Imposed) 201216010 201218003 201223012 201233008 201243001 201245007 201310002 201310003 201310004 201310005 201310006 201320009 201322025 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201412015 201417001 201417002 201418007 201419001 201422005 201426014 201430003 201430004 201430005 201430006 201430007 201432029 201435007 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201438010 201438011 201438012 201438013 201438016 201440008 201440009 201440010 201440011 201440012 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201451005 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201515002 201515003 201515004 201515005 201516008 201516020 201516022 201516023 201519012 201525001 201525001 201525001 201525001 201528024 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201543006 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201604001 201604001 201613007 201614006 201614007 201614008 201628008 201628010 201636027 201636028 201636029 201636030 201636031 201636032 201647001 201647001 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201702006 201709020 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201722007 201723002 201723003 201729009 201732029 201732029 201735005 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201808001 201808002 201808003 201812001 201812002 201812005 201814001 201814002 201814005 201817012 201817013 201817014 201817016 201818005 201825003 201832005 201832006 201832008 201832009 201833015 | 2501.00-00 |

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| | <ul style="list-style-type: none"> • Gift v. Not a Gift | 2501.01-00 |
| | 201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201342001 201345004 201345026 201345027 201345028 201407008 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201521002 201521002 201521002 201521002 201521002 201521003 201521003 201521003 201521003 201521004 201521004 201521004 201521004 201521004 201527032 201544005 201642027 201642028 201642029 201642030 201707003 201707004 201707005 | |
| | <ul style="list-style-type: none"> • Transfers of Intangible Property By Non-Resident Not Citizens | 2501.03-00 |
| | 201250001 | |
| Section 2503 | Taxable Gifts (Annual Exclusion Allowed v. Not Allowed) | 2503.00-00 |
| | <ul style="list-style-type: none"> • Present v. Future Interests | 2503.03-00 |
| | 201208026 | |
| Section 2504 | Taxable Gifts for Preceding Years | 2504.00-00 |
| | <ul style="list-style-type: none"> • Valuation of Certain Gifts for Preceding Periods | 2504.02-00 |
| | 201811002 201811003 | |
| Section 2511 | Transfers in General (Gift v. Not a Gift) | 2511.00-00 |
| | 201206005 201243004 201244014 201334001 201422005 201440007 201507008 201525002 201525002 201525002 201525002 201525003 201525003 201525003 201525003 201528014 201536010 201721006 | |
| | <ul style="list-style-type: none"> • Gifts Indirectly Made | 2511.04-00 |
| | 201208026 201442053 | |
| | <ul style="list-style-type: none"> • Gift of Remainder | 2511.11-00 |
| | 201407009 201440007 | |
| | <ul style="list-style-type: none"> • Renunciation of Testate or Intestate Share | 2511.18-00 |
| | 201228017 201334001 201403005 201403005 201540006 201831003 | |
| Section 2512 | Valuation of Gifts | 2512.00-00 |
| | 201206005 201330033 201330033 | |
| | <ul style="list-style-type: none"> • Transfers for Insufficient Consideration | 2512.13-00 |
| | <ul style="list-style-type: none"> • <i>Sufficient v. Insufficient Consideration</i> | 2512.13-01 |
| | 201745012 | |
| Section 2513 | Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed) | 2513.00-00 |
| | 201240003 201240004 201523003 201644002 201724007 201811002 201811003 | |

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| Section 2514 | Powers of Appointment (Transfer v. Not a Transfer) | 2514.00-00 |
| | 201210008 201310002 201310003 201310004 201310005 201310006 201634015 201634015 201634015 201345004 201345026 201345027 201345028 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201430003 201430004 201430005 201430006 201430007 201432005 201433006 201434004 201434005 201436003 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201436036 201438010 201438011 201438012 201438013 201440008 201440009 201440010 201440011 201440012 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201613007 201614006 201614007 201614008 201628010 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201702016 201702017 201702018 201707007 201707008 201718003 201718004 201718005 201718006 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201817002 201817003 201832005 201832006 201832007 201832008 201832009 | |
| | • Power Created on or Before October 21, 1942 201707003 201707004 201707005 | 2514.01-00 |
| | • Power Created After October 21, 1942 201435007 201615004 201615004 201729009 | 2514.02-00 |
| | • Definition of General Power of Appointment 201634016 201634016 201634016 201634017 201634017 201634017 201634016 201634017 | 2514.03-00 |
| Section 2516 | Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax) | 2516.00-00 |
| | 201206005 | |
| Section 2518 | Disclaimers | 2518.00-00 |
| | 201208005 201245004 201516056 201803003 | |
| | • Requirements for a Qualified Disclaimer 201516056 | 2518.01-00 |
| | • <i>Time Limit</i> 201707003 201707004 201707005 | 2518.01-01 |
| | • <i>Acceptance of Benefits</i> 201516056 | 2518.01-02 |
| | • <i>Joint Property</i> 201516056 | 2518.01-03 |
| | • <i>Passage Without Direction by Disclaimant</i> 201516056 | 2518.01-04 |
| | • Disclaimer of Less than an Entire Interest | 2518.02-00 |
| | • <i>Severable Property</i> 201516056 | 2518.02-02 |
| | • Disclaimer by Surviving Spouse 201516056 | 2518.04-00 |
| Section 2519 | Disposition of Certain Life Estates | 2519.00-00 |
| | 201243004 201303003 201419001 201426016 201528014 201536010 201615004 201615004 201721006 | |

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| Section 2522 | Charitable and Similar Gifts (Deductible v. Not Deductible) 201321012 201323007 | 2522.00-00 |
| | • Transfer Not Exclusively for Charitable etc. Purposes | 2522.02-00 |
| | • <i>Charitable Remainder Trusts</i> 201249002 | 2522.02-03 |
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| | • Election With Respect to Life Estate for Donee Spouse | 2523.06-00 |
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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 201825007 201832007 201833015 | |
| | • Exceptions 201735009 | 2601.03-00 |
| | • <i>Irrevocable Trusts</i> 201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201320009 201345004 201345026 201345027 201345028 201407008 201417001 201417002 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201528024 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201706002 201707007 201707008 201735009 | 2601.03-01 |
| | • <i>Additions to Irrevocable Trusts</i> 201342001 | 2601.03-05 |
| | • <i>Terminations of Interest in and Distributions From Trusts</i> 201518002 201518003 201518004 201518005 201519012 201626016 | 2601.03-06 |
| | • <i>Constructive Additions</i> 201250001 201418005 201425007 201735009 | 2601.03-08 |

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| | <ul style="list-style-type: none"> • Transitional Rules | 2601.04-00 |
| | 201216010 201314017 201320009 201345005 201406008 201422011 201550013 201614015 201706002 201711002 201818005 201833015 | |
| | <ul style="list-style-type: none"> • <i>Wills or Revocable Trusts Executed Before October 22, 1986</i> | 2601.04-01 |
| | 201322010 201322011 201322012 201322013 201322014 201322015 201345005 201416001 201516028 201516036 201527032 201707003 201707004 201707005 201818005 201833015 | |
| | <ul style="list-style-type: none"> • <i>Amendments to Wills or Revocable Trusts</i> | 2601.04-03 |
| | 201316004 | |
| | <ul style="list-style-type: none"> • <i>Cases of Mental Incompetency</i> | 2601.04-05 |
| | 201314017 201316004 201406008 201550013 201614015 | |
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| | 201516036 | |
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| | 201352001 201352002 201352003 | |
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| Section 2624 | Valuation | 2624.00-00 |
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| Section 2631 | GST Exemption | 2631.00-00 |
| | 201250005 | |
| Section 2632 | Special Rules for Allocation of GST Exemption | 2632.00-00 |
| | 201210008 201231002 201232028 201242002 201302001 201306002 201307004 201310011 201310012 201312018 201314032 201315014 201316011 201731005 201731006 201731010 201338013 201338042 201351007 201417003 201418003 201422014 201423014 201426015 201428003 201432008 201442017 201443002 201443013 201443013 201510029 201519014 201523003 201529002 201529003 201532017 201536007 201536012 201536013 201539001 201549025 201552006 201602001 201613009 201614016 201622005 201622006 201622013 201626020 201628007 201628018 201635005 201636020 201636022 201638017 201638020 201639002 201639003 201640013 201644001 201644002 201653013 201718026 201718031 201724007 201724008 201724015 201729007 201729018 201736017 201737006 201737007 201738008 201738009 201743004 201743005 201803001 201803002 201811003 201820015 201826001 201826006 | |
| | <ul style="list-style-type: none"> • Time and Manner of Allocation | 2632.01-00 |
| | 201252003 201252004 201314018 201316001 201316002 201320004 201633006 201633015 | |
| | <ul style="list-style-type: none"> • Deemed Allocation to Certain Lifetime Direct Skips | 2632.02-00 |
| | 201242005 201321005 201321006 201330015 201330015 201407001 201418026 201419004 201433008 201438001 201444019 201517001 201532031 201548001 201548002 201714008 201743004 201743005 | |
| | <ul style="list-style-type: none"> • Allocation of Unused GST Exemption | 2632.03-00 |
| | 201731006 201340014 201447013 201624015 | |

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| Section 2642 | Inclusion Ratio | 2642.00-00 |
| | 201217011 201217012 201232002 201233013 201240003 201240004 201240010 201242005 201243001 201251001 201302002 201302003 201303006 201306002 201307004 201312018 201313003 201314018 201315005 201321002 201322025 201330015 201634016 201634016 201634016 201634017 201634017 201634017 201731005 201731010 201330015 201338002 201340013 201341021 201345017 201345029 201407001 201414005 201417003 201418001 201418003 201418026 201419004 201432004 201437001 201437003 201438001 201444019 201447026 201450018 201517001 201519014 201526004 201526005 201527001 201527002 201529002 201529003 201532031 201536007 201536012 201536013 201537011 201548001 201548002 201549025 201606001 201607022 201607023 201608009 201611009 201611014 201615005 201615005 201615006 201615006 201622005 201622006 201628013 201634016 201634017 201636020 201638017 201640013 201644001 201644002 201648010 201653013 201705002 201711001 201724008 201724018 201724022 201724023 201725004 201725005 201725006 201725007 201725010 201729007 201729018 201732029 201736017 201737006 201737007 201738008 201738009 201743004 201743005 201747002 201801001 201802001 201802002 201806006 201811003 201815012 201817005 201825023 201826001 201826006 | |
| | • Inclusion Ratio Defined 201210008 201803001 201803002 | 2642.01-00 |
| | • Treatment of Certain Direct Skips Which Are Nontaxable Gifts 201422007 | 2642.03-00 |
| | • Special Rules for Certain Inter Vivos Transfers 201315006 | 2642.06-00 |
| Section 2652 | Other Definitions | 2652.00-00 |
| | 201243001 201731006 201523003 201526004 201526005 201636022 201642004 201724007 201829005 | |
| | • Transferor Defined 201210008 201320005 201731006 201352001 201352002 201352003 201447008 201636022 | 2652.01-00 |
| | • <i>Special Election for QTIP</i> 201217011 201232019 201242002 201246020 201316011 201320005 201322031 201731006 201447008 201447014 201532017 201608001 201615004 201615004 201622013 201624015 201642004 201717001 201750014 201820015 | 2652.01-02 |
| Section 2653 | Taxation of Multiple Skips | 2653.00-00 |
| | 201352001 201352002 201352003 | |
| Section 2654 | Special Rules | 2654.00-00 |
| | 201243004 201246020 201322031 201731006 201447008 201447014 201624015 201750014 | |
| | • Separate Shares 201516036 201825023 | 2654.03-00 |
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| | 201311004 | |
| Section 2701 | Special Valuation Rules for Transfers of Interests in Corporations or Partnerships | 2701.00-00 |
| | • Valuation Rules | 2701.01-00 |
| | • <i>Subtraction Method of Valuation</i> 201442053 | 2701.01-01 |
| | • Other Definitions and Rules | 2701.11-00 |

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| | • <i>Certain Changes Treated as Transfers</i> 201442053 | 2701.11-05 |
| Section 2702 | Special Valuation Rules for Transfers in Trust 201243004 201303003 201426016 201434007 201434008 201434009 201435007 201435008 201435009 201435010 201525002 201525002 201525002 201525002 201525003 201525003 201525003 201525003 201528014 201536010 201721006 201808001 201808002 201808003 | 2702.00-00 |
| | • Valuation of Retained Interests | 2702.01-00 |
| | • <i>Not a Qualified Interest</i> 201652002 | 2702.01-01 |
| | • Definition of Qualified Interests 201652002 | 2702.03-00 |
| Section 2703 | Certain Rights and Restrictions Disregarded 201536009 | 2703.00-00 |
| | • General Rule | 2703.01-00 |
| | • <i>Right to Sell or Use Restrictions</i> 201313001 | 2703.01-02 |
| Section 3101 | Rate and Measure of Employee Tax 201202028 201311002 | 3101.00-00 |
| Section 3111 | Liability and Payment of Employer Tax 201418053 | 3111.00-00 |
| Section 3121 | Definitions 201214023 201251016 201302031 201634023 201634023 201634023 201411020 201527040 201528004 201634023 201706010 201710027 201710027 201710027 | 3121.00-00 |
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| | • <i>Corporate Officers and Directors</i> 201735021 | 3121.04-15 |
| | • Not Employees Under Section 530 of 1978 Revenue Act 201735021 | 3121.10-00 |

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| | • <i>In General</i> 201724025 | 3121.10-01 |
| | • Treatment of Certain Deferred Compensation and Salary Reduction Arrangements | 3121.16-00 |
| | • <i>Nonqualified Deferred Compensation Plans</i> 201310034 201414018 | 3121.16-02 |
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| | • Employment 201605015 201635004 | 3306.03-00 |
| Section 3401 | Definitions 201347020 201415011 201528004 201550036 | 3401.00-00 |
| | • Wages Subject to Withholding 201205008 201319015 201414019 201522004 201532036 201605015 201643009 | 3401.01-00 |
| Section 3402 | Income Tax Collected at Source 201340015 201551006 201723020 | 3402.00-00 |
| | • Withholding on Payments of Indian Casino Profits 201710023 201710030 | 3402.20-00 |
| Section 3406 | Backup Withholding 201246028 201248022 201447025 201539025 | 3406.00-00 |
| | • Requirement to Deduct and Withhold 201246028 201248022 | 3406.01-00 |
| | • <i>Notification of Incorrect TIN</i> 201246028 201248022 | 3406.01-01 |
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| Section 4051 | Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable) 201245018 201306019 201403014 201403014 201414016 201447001 201519028 201532032 | 4051.00-00 |
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| Section 4101 | Registration and Bond for Petroleum Products 201322040 | 4101.00-00 |
| Section 4121 | Imposition of Tax on Coal 201826003 | 4121.00-00 |

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| Section 4161 | Sporting Goods Taxes | 4161.00-00 |
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| | • <i>Parts and Accessories</i> 201348010 | 4161.02-01 |
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| | • Computation of Tax on Leases and Installment Sales 201443016 201443016 | 4216.06-00 |
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| | • Lease Considered as a Sale 201443016 201443016 | 4217.01-00 |
| | • Limitation on Tax 201443016 201443016 | 4217.02-00 |
| Section 4251 | Communications Tax (Taxable v. Not Taxable) 201312044 201412014 | 4251.00-00 |
| Section 4261 | Transportation of Persons by Air (Taxable v. Nontaxable) 201210026 201233015 201245019 201252016 201606028 201638002 201730015 | 4261.00-00 |
| | • Amounts Paid 201226015 201606028 | 4261.01-00 |
| | • Exemption for Certain Helicopter Uses 201351005 | 4261.05-00 |
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| Section 4611 | Imposition and Rate of Tax on Petroleum 201211010 | 4611.00-00 |
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| | • Computation of Net Investment Income 201418060 | 4940.02-00 |
| | • <i>Gross Investment Income--Items Included</i> 201441018 201448026 201603033 201603034 201609001 | 4940.02-01 |
| | • Exempt Operating Foundations 201306023 | 4940.03-00 |

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| Section 4941 | Excise Taxes on Acts of Self-Dealing | 4941.00-00 |
| | 201216045 201221031 201230026 201231014 201231015 201243015 201301015 201316021 201317018 201321027 201321034 201325018 201325019 201325020 201325021 201345033 201345034 201347024 201407021 201407023 201417021 201417022 201421023 201421024 201423032 201423033 201426006 201427019 201432025 201433021 201433022 201433023 201433024 201435016 201435017 201441018 201441020 201446024 201510050 201603034 201642001 201652004 201718002 201723005 201723006 201724001 201725008 201725009 201730012 201730017 201730018 201730019 201825004 | |
| | • Definition of Self-Dealing | 4941.04-00 |
| | 201206019 201221031 201301015 201311034 201321024 201346011 201418060 201432025 201436051 201445017 201447043 201448023 201448024 201448025 201448026 201448027 201448028 201448031 201513005 201514016 201603033 201606030 201609001 201624001 201624013 201630009 201630009 201642001 201703003 201703004 201710005 201710005 201710005 201714002 201714003 201719004 201723005 201723006 201745001 201831009 | |
| Section 4942 | Taxes on Failure to Distribute Income | 4942.00-00 |
| | 201216045 201230026 201243015 201315031 201335020 201336019 201415010 201417020 201417021 201417022 201652004 201724001 201725008 201825004 201831007 | |
| | • Initial 15% Tax on Undistributed Income | 4942.01-00 |
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| | • <i>Distributable Amount</i> | 4942.03-02 |
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| | • <i>Minimum Investment Return</i> | 4942.03-03 |
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| | • <i>Qualifying Distribution</i> | 4942.03-05 |
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| | • <i>Contributions to "Pass-Through" Organizations</i> | 4942.03-06 |
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| | • <i>Set-Asides</i> | 4942.03-07 |
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| | • Other Definitions | 4942.04-00 |
| | 201335019 201603034 | |
| | • Operating Foundations | 4942.05-00 |
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| | • <i>Active Conduct of Exempt Purpose Activities</i> | 4942.05-01 |
| | 201829003 | |
| | • <i>Functionally Related Business</i> | 4942.05-02 |
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| Section 4943 | Excise Taxes on Excess Business Holdings | 4943.00-00 |
| | 201216045 201228039 201232038 201236032 201303021 201329026 201329027 201701002 201335014 201407021 201407023 201414031 201422027 201430017 201433021 201433022 201433023 201433024 201441021 201441022 201510055 201510056 201636021 201645011 201723006 | |
| | • Initial 5% Tax on Excess Holdings 201229011 201333020 | 4943.01-00 |
| | • Definition of Excess Business Holdings 201323029 201420023 201447043 201603032 201703003 201723006 201737003 | 4943.03-00 |
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| | • <i>Business Enterprise</i> 201422027 201430017 201435017 201703003 201710005 201710005 201710005 201723006 | 4943.04-03 |
| Section 4944 | Excise Tax on "Jeopardizing" Investments | 4944.00-00 |
| | 201216045 201230026 201231014 201231015 201415010 201417020 201417021 201427019 201430017 201652004 201724001 | |
| | • Initial 5% Tax on Investments 201329028 201333020 | 4944.01-00 |
| | • Exception for Program-Related Investments 201442061 201821005 | 4944.03-00 |
| | • Definitions 201335019 201418060 201447043 201513005 201514016 201609001 201630009 201630009 | 4944.05-00 |
| Section 4945 | Excise Taxes on Taxable Expenditures | 4945.00-00 |
| | 201216045 201230026 201231014 201231015 201243015 201305014 201345033 201345034 201351027 201404015 201417020 201417021 201417022 201419017 201427019 201435016 201445018 201511027 201645018 201652004 201724001 201725008 201825004 | |
| | • Definition of Taxable Expenditure 201418060 201436051 201448026 201603033 201606030 201609001 201710005 201710005 201710005 201745001 201830003 | 4945.04-00 |
| | • <i>Influencing The Outcome of Elections</i> 201307013 201531023 | 4945.04-03 |

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201208020 201328003 201441014 201441015 201446019 201514003 201527039
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- Investments 7701.03-05
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201830002
- Ordinary Trusts 7701.03-08
201245003 201538006 201538007 201538008
- Business Trusts 7701.03-09
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- Investment Trusts 7701.03-10
201226019
- Fixed Investment Trusts 7701.03-11
201229003 201750009
- Domestic, Foreign Persons 7701.04-00
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| | • Indian Tribal Government 201739011 | 7701.20-00 |
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| | • <i>Coordination with Income Tax Treaties</i> 201247013 | 7701.21-20 |
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| | • <i>Factors: Lease vs. Service Contract</i> 201525007 201525007 201525007 201525007 | 7701.22-01 |
| | • Motor Vehicle Operating Leases | 7701.25-00 |
| | • <i>Terminal Rental Adjustment Clause</i> 201304005 201337012 201404007 201727002 | 7701.25-04 |
| | • Taxable Mortgage Pools 201330008 201330008 201425001 201425010 | 7701.26-00 |
| | • Substituted Basis Property | 7701.29-00 |
| | • <i>Clarification of FMV in the Case of Nonrecourse Indebtedness</i> 201507019 | 7701.29-01 |
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| | • Definition 201230009 | 7702.01-00 |
| | • Cash Value Accumulation Test 201230009 | 7702.02-00 |
| Section 7702A | Modified Endowment Contracts 201443015 201443015 201617004 | 7702A.00-00 |
| Section 7702B | Treatment of Qualified Long-Term Care Insurance | 7702B.00-00 |
| | • Definition 201213016 | 7702B.02-00 |
| Section 7703 | Determination of Marital Status | 7703.00-00 |
| | • Married Individuals Living Apart 201334041 | 7703.02-00 |
| Section 7704 | Certain Publicly Traded Partnerships Treated as Corporations 201213004 201232020 201233009 201236023 201250014 201313014 201316005 201322024 201330026 201330027 201330026 201330027 201336016 201338035 201340011 201411004 201414004 201417005 201418021 201514003 201523017 201523018 201527039 201541009 201549013 201614004 201636039 201651008 201710019 201710019 201710019 201722023 201818001 201819001 201822002 | 7704.00-00 |
| | • Meaning of 201224011 201224012 | 7704.01-00 |

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| | <ul style="list-style-type: none"> • Inadvertent Termination | 7704.04-00 |
| | 201818001 201819001 201822002 | |
| | <ul style="list-style-type: none"> • Transitional Rule for Existing Partnerships | 7704.05-00 |
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| Section 7805 | Rules and Regulations | 7805.00-00 |
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| | <ul style="list-style-type: none"> • Prospective Application of Changes in Regulations | 7805.01-00 |
| | <ul style="list-style-type: none"> • <i>Prospective Application of Rulings</i> | 7805.01-01 |
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| | <ul style="list-style-type: none"> • Reversals of Regulations or Rulings With Retroactive Effect | 7805.03-00 |
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| | <ul style="list-style-type: none"> • Retroactive Effect of Regulation | 7805.04-00 |
| | <ul style="list-style-type: none"> • <i>Retroactive Application of Rulings</i> | 7805.04-01 |
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| | <ul style="list-style-type: none"> • Authority to Issue | 7811.01-00 |
| | 201739012 | |
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| | 201445002 | |
| | <ul style="list-style-type: none"> • Charitable Purposes | 7871.01-00 |
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| | <ul style="list-style-type: none"> • Tax Exempt Bonds | 7871.03-00 |
| | 201630002 201630002 | |
| Section 7872 | Treatment of Loans with Below Market Interest Rates | 7872.00-00 |
| | 201426002 | |

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• Section 42; Low-Income Housing Credit

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| • Section 59(e) 201210011 201236013 201430012 201652006 201714010 201825017 | 9100.02-00 |
| • <i>R and D Expenditures</i> 201422015 201550016 201652006 201825017 | 9100.02-03 |
| • <i>ITC Expenditures</i> 201505015 201510036 201733011 201745004 | 9100.02-04 |
| • <i>Development Expenditures</i> 201240011 201403011 201403011 | 9100.02-05 |
| • Section 146; Volume Cap 201528005 201615008 201615008 | 9100.03-00 |
| • Section 168; MACRS 201205003 201210011 201230002 201232001 201236010 201236011 201236012 201248004 201303001 201303007 201310014 201312021 201314009 201314033 201316006 201316007 201320013 201320015 201713004 201713005 201332008 201336014 201341020 201344006 201422008 201422015 201425002 201426020 201434017 201435001 201447010 201447018 201448003 201505002 201505029 201505030 201505031 201505032 201505033 201506007 201507014 201507015 201508004 201508005 201508006 201508007 201510027 201510031 201510032 201510033 201510034 201510035 201516021 201519026 201528018 201528030 201535013 201536003 201537005 201537006 201537017 201538003 201541001 201541001 201544014 201548005 201548007 201548008 201548009 201550029 201552004 201603019 201606005 201609002 201626013 201638001 201649001 201709007 201714004 201714005 201714006 201717002 201722001 201723007 201736003 201737002 201744005 201747003 201750012 201811006 201811007 201818002 201818004 201818006 201818011 201822007 201831010 | 9100.04-00 |
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| • Section 338(g); Election Under Section 1.338-1T(c)(1) 201206005 201206010 201214018 201246021 201317008 201632019 201338011 201412012 201438018 201503007 201510037 201534007 201611016 201738002 | 9100.06-00 |
| • Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 201429016 201435002 201437005 201530017 | 9100.07-00 |
| • Section 367; Foreign Corporations 201725012 | 9100.08-00 |
| • Section 442; Accounting Periods 201224024 201305009 201311019 201311020 201312026 201347017 201436044 201438007 201447021 201452004 201524001 201535005 201537013 201552021 201604012 201604012 201606007 201606008 201709021 201712012 201726003 201735004 201802010 201802011 201802012 201802013 201819009 | 9100.09-00 |
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| <ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property | 9100.15-00 |
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| <ul style="list-style-type: none"> • Section 911; Citizens or Residents of the United States Living Abroad | 9100.17-00 |
| 201420015 201433009 201507016 201539018 201650006 | |
| <ul style="list-style-type: none"> • Extension of Time For Filing Return | 9100.19-00 |
| 201442018 | |
| <ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return | 9100.20-00 |
| 201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201507003 201514007 201524008 201527036 201533004 201541006 201541006 201542005 201548016 201550033 201601007 201606019 201628019 201631004 201648012 201648014 201702019 201711008 201716007 201717018 201717023 201728002 201730008 201732025 201738006 201744011 201751010 201751012 201802009 201813006 201819008 201825016 201827007 201833009 | |
| <ul style="list-style-type: none"> • Section 6(c)(3) of PL 97-354; Qualified Oil Corporation | 9100.21-00 |
| 201431011 | |

• Other

9100.22-00

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- Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00
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- Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00
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| Section 9102 | Administrative Procedure Act | 9102.00-00 |
| | • Revenue Procedures 201351023 | 9102.01-00 |
| Section 9103 | Attorneys | 9103.00-00 |
| | • Authority 201736021 | 9103.01-00 |
| | • Practice 201329015 201330035 201330035 | 9103.02-00 |
| Section 9114 | Tax Conventions (See Also 894.01-00 through 894.12-00) | 9114.00-00 |
| | • U.S. Model Income Tax Treaty | 9114.01-00 |
| | • <i>Royalties</i> 201519003 | 9114.01-12 |
| | • U.S. Income Tax Treaties | 9114.03-00 |
| | • <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008 | 9114.03-06 |

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| | • <i>China</i> 201438020 | 9114.03-07 |
| | • <i>Cyprus</i> 201343019 | 9114.03-08 |
| | • <i>Italy</i> 201212008 | 9114.03-20 |
| | • <i>United Kingdom</i> 201231010 | 9114.03-42 |
| | • <i>Israel</i> 201247013 | 9114.03-44 |
| Section 9115 | (Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00) 201315022 | 9115.00-00 |
| | • Chapter XII (Family Farmer) | 9115.11-00 |
| | • <i>Property of Estate (Section 1207)</i> 201411026 | 9115.11-07 |
| Section 9200 | Tax Shelter (Use This Category Only When No Other Category Is Appropriate) 201347013 | 9200.00-00 |
| Section 9832 | Definitions for Chapter 100 201618010 201618010 201610021 201616008 | 9832.00-00 |
| Section 9999 | Miscellaneous Issues 201213025 201310032 201319019 201333009 201421021 201432018 201504016 201637014 201637015 201750003 | 9999.00-00 |
| | • Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020 201614032 | 9999.92-00 |
| | • <i>Freedom of Information Act</i> 201515028 201621011 201631011 | 9999.92-01 |
| | • <i>Privacy Act</i> 201742023 | 9999.92-02 |
| | • Substance v. Form Issues Not Contained in Present List 201311023 201501012 | 9999.97-00 |

• Not Able to Identify Under Present List

9999.98-00

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