

# Section 6110 Index

Written  
Determinations  
Requested After  
November 1, 1976

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

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

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

Any person having questions about this publication or about section 6110 of the Code should contact the Chief, Disclosure and Litigation Support Branch,  
CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 317-6840.

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	• <i>Investment Interest</i> 201217003	163.03-02
	• <i>Investment Income and Expenses</i> 201213008 201214004 201217004 201745007	163.03-03
	• Personal Interest in General 201306018	163.05-00
	• Qualified Residence Interest 201201017	163.06-00
	• <i>Acquisition Indebtedness</i> 201201017 201328023	163.06-01
	• <i>Home Equity Indebtedness</i> 201201017	163.06-02
	• Original Issue Discount	163.07-00
	• <i>S Corporations</i> 201405005	163.07-07
	• Registration-required Obligations 201504004 201610015 201614026	163.08-00

	<ul style="list-style-type: none"> <li>• Limitation on Deduction for Certain Interest Paid By Corporation to Related Person 201202021</li> </ul>	163.10-00
	<ul style="list-style-type: none"> <li>• Disqualified Debt Instruments 201336018 201517003</li> </ul>	163.13-00
	<ul style="list-style-type: none"> <li>• Repurchase Premium 201707006</li> </ul>	163.17-00
<b>Section 164</b>	<b>Taxes</b> 201202004 201309004 201442020 201452015 201516007 201537015	<b>164.00-00</b>
	<ul style="list-style-type: none"> <li>• Real Property Taxes 201232018 201310029</li> </ul>	164.01-00
	<ul style="list-style-type: none"> <li>• Taxes Assessed Against Local Benefits 201310029</li> </ul>	164.09-00
	<ul style="list-style-type: none"> <li>• Other 201531016</li> </ul>	164.12-00
<b>Section 165</b>	<b>Deductions For Losses</b> 201240007 201240015 201306018 201308025 201325007 201328031 201612003 201308025 201343021 201351020 201411030 201451004 201451014 201511018 201511018 201511022 201515001 201529008 201642035 201737011 201829004 201830005	<b>165.00-00</b>
	<ul style="list-style-type: none"> <li>• Limitations on Losses of Individuals - Transaction Entered Into For Profit 201515001</li> </ul>	165.03-00
	<ul style="list-style-type: none"> <li>• Limitations on Losses of Individuals - Casualty and Theft 201213022 201346009 201445009</li> </ul>	165.04-00
	<ul style="list-style-type: none"> <li>• Worthless Securities 201252008 201333012 201524016 201552026 201610004 201650013 201829004 201830005</li> </ul>	165.06-00
	<ul style="list-style-type: none"> <li>• <i>Securities In Affiliated Corporations</i> 201314005 201325007 201347002 201829004</li> </ul>	165.06-02
	<ul style="list-style-type: none"> <li>• <i>Other</i> 201548003</li> </ul>	165.06-03
	<ul style="list-style-type: none"> <li>• Disaster Losses 201306017 201542002</li> </ul>	165.07-00
	<ul style="list-style-type: none"> <li>• Wagering Losses 201539028</li> </ul>	165.08-00
	<ul style="list-style-type: none"> <li>• Other 201552026</li> </ul>	165.11-00
	<ul style="list-style-type: none"> <li>• Abandonment Losses 201612003</li> </ul>	165.13-00
<b>Section 166</b>	<b>Bad Debts</b> 201328031 201515018 201602005	<b>166.00-00</b>
	<ul style="list-style-type: none"> <li>• Partially Worthless Debt 201642034</li> </ul>	166.03-00
	<ul style="list-style-type: none"> <li>• Worthless Securities 201450011</li> </ul>	166.05-00
	<ul style="list-style-type: none"> <li>• Other 201302024</li> </ul>	166.06-00

<b>Section 167</b>	<b>Depreciation</b>	<b>167.00-00</b>
	201221002 201317003	
	• Property Used in the Trade or Business	167.01-00
	201330034 201330034	
	• Reasonable Allowance	167.03-00
	201625011	
	• 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	
<b>Section 168</b>	<b>Modified Accelerated Cost Recovery System</b>	<b>168.00-00</b>
	201202017 201246034 201249003 201713004 201713005 201340006 201347013	
	201447018 201505029 201505030 201505031 201505032 201505033 201506007	
	201507014 201507015 201508004 201508005 201508006 201508007 201510031	
	201510032 201510033 201510034 201510035 201515007 201516021 201516041	
	201536003 201537005 201537006 201538003 201609002 201642010 201714004	
	201714005 201714006 201718017 201733007 201750012	
	• 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	

	• Retirements 201710006 201710006 201710006	168.35-00
<b>Section 169</b>	<b>Amortization of Pollution Control Facilities</b>	<b>169.00-00</b>
	• Election of Amortization 201217015	169.02-00
<b>Section 170</b>	<b>Charitable, Etc. Contributions and Gifts</b>	<b>170.00-00</b>
	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
<b>Section 172</b>	<b>Net Operating Loss Deductions (Deductible v. Not Deductible)</b>	<b>172.00-00</b>
	201226021 201243014 201315002 201328028 201328031 201536011	
	• Carryback and Carryover 201228013 201233006 201249004 201309013 201310025 201335007 201532004 201616009 201628003	172.01-00

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



	• Permanent Improvements 201213023	263.03-00
	• Leases	263.08-00
	• <i>Acquisition Costs</i> 201442021 201528012 201549020 201624021	263.08-04
	• Acquisition of Property, Intangibles 201543014 201614037	263.13-00
	• Allocation Between Capital Expenditure and Expense 201234026 201234027 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
<b>Section 263A</b>	<b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b> 201504011	<b>263A.00-00</b>
	• Exceptions	263A.02-00
	• <i>Substantially Constructed Self-Constructed Property</i> 201515007	263A.02-10
	• Capitalization of Costs	263A.03-00
	• <i>Direct Costs</i> 201439001	263A.03-01
	• <i>Indirect Costs</i> 201302018	263A.03-02
	• Allocation Methods 201439001	263A.04-00
	• <i>Simplified Production Method</i> 201439001	263A.04-05
	• Interest Capitalization 201302017 201638022	263A.08-00
	• <i>Designated Property</i> 201302017	263A.08-01
	• Oil and Gas Activities 201211011	263A.13-00
<b>Section 264</b>	<b>Amounts Paid in Connection With Insurance (Deductible v. Not Deductible)</b> 201443015 201443015	<b>264.00-00</b>
	• Exceptions 201322035 201617004	264.03-00
	• Key Persons 201617004 201736019	264.04-00
	• Allocation of Interest Expense to Policy Cash Values 201617004	264.05-00
<b>Section 267</b>	<b>Losses, Expenses, and Interest With Respect to Transactions Between Related Parties</b> 201252008 201330004 201330004 201702035	<b>267.00-00</b>
	• Losses: Deduction Disallowed 201343021	267.01-00

	• Expenses and Interest: In General	267.02-00
	• <i>Matching of Deduction and Payee Income</i> 201228035	267.02-01
	• <i>Payments to Foreign Persons</i> 201228035 201334037	267.02-03
	• Limitation on Gain Where Loss Previously Disallowed 201737011	267.05-00
	• Special Rules Applicable to Controlled Groups: In General 201702035	267.07-00
	• <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
<b>Section 274</b>	<b>Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)</b> 201501010	<b>274.00-00</b>
	• Substantiation 201246031	274.08-00
	• Percentage Disallowance for Meals and Entertainment Deductions 201219021	274.14-00
<b>Section 275</b>	<b>Certain Taxes (Allowed v. Disallowed)</b>	<b>275.00-00</b>
	• Federal Income 201306018	275.01-00
<b>Section 280E</b>	<b>Expenditures In Connection With the Illegal Sale of Drugs</b> 201504011 201531016	<b>280E.00-00</b>
<b>Section 280G</b>	<b>Golden Parachute Payments</b>	<b>280G.00-00</b>
	• Definitions	280G.01-00
	• <i>Parachute Payment</i> 201519017	280G.01-01
<b>Section 301</b>	<b>Distributions of Property</b> 201207002 201247004 201252008 201304002 201306012 201306013 201306014 201312028 201328025 201352007 201426019 201440006 201446013 201447019 201448016 201505035 201516047 201516050 201522001 201523017 201527004 201536016 201537020 201544015 201550017 201552011 201604008 201604008 201614033 201629003 201631005 201709011 201717005 201721014 201739004	<b>301.00-00</b>
	• 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



	• Allocation in Separations 201240017 201249012 201330002 201330002 201527003 201644018	312.09-00
<b>Section 316</b>	<b>Dividend v. Not a Dividend</b>	<b>316.00-00</b>
	• Source of Distribution	316.09-00
	• <i>Earnings and Profits</i> 201637010	316.09-03
<b>Section 317</b>	<b>Other Definitions</b>	<b>317.00-00</b>
	• Redemption of Stock v. Not a Redemption 201247010	317.02-00
<b>Section 331</b>	<b>Gain or Loss to Shareholders in Corporate Liquidations</b> 201211020 201252008 201330004 201330004 201334006 201511020 201511020	<b>331.00-00</b>
	• Year Liquidation Occurs 201228023	331.04-00
	• Form v. Substance 201252008	331.07-00
<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b> 201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201731008 201308002 201333007 201350001 201352007 201404002 201406005 201411002 201418039 201418046 201433007 201441010 201443017 201445008 201452016 201504007 201511001 201511001 201512001 201528006 201535007 201537018 201607003 201622012 201626002 201633014 201721002 201802007 201827008	<b>332.00-00</b>
	• 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
<b>Section 336</b>	<b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b> 201237017 201418025 201511020 201511020	<b>336.00-00</b>
	• 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
<b>Section 337</b>	<b>Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)</b> 201404004 201536004 201625009 201725017	<b>337.00-00</b>
	• Adoption of Plan and 12-Month Period	337.01-00
	• <i>Date Plan Adopted</i> 201731008	337.01-01

	• 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
<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b> 201211009 201213013 201214012 201351004 201412012 201429016 201435002 201702035	<b>338.00-00</b>
	• Express Election 201214018 201412012	338.01-00
	• <i>Time in which Election must be made</i> 201206010 201246021 201632019 201338011 201437005 201438018 201503007 201510037 201530017 201534007 201611016 201738002 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
<b>Section 341</b>	<b>Collapsible Corporations</b> 201209025	<b>341.00-00</b>
<b>Section 351</b>	<b>Transfer to Corporation Controlled by Transferor</b> 201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201731008 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019 201505012 201506008 201511015 201511015 201641011 201746022 201810005 201820016 201822008	<b>351.00-00</b>
	• Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007 201506008 201601001 201818010	351.01-00
	• Series of Transactions 201212001 201506008 201531014	351.02-00

	• "Property" Defined 201506008 201552026	351.05-00
	• Constructive Exchange 201350001	351.11-00
	• Section 351 v. Section 304 (See Also 0304.01-01) 201228034	351.12-00
	• Investment Company Exception 201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020 201810005	351.13-00
	• Non-Qualified Preferred Stock 201716045	351.14-00
	• Exceptions 201552026	351.15-00
<b>Section 354</b>	<b>Exchanges of Stock and Securities in Certain Reorganizations</b>	<b>354.00-00</b>
	• Exchange v. Liquidation 201423010	354.01-00
	• Substantially All of the Assets 201731008	354.05-00
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b>	<b>355.00-00</b>
	201202007 201208017 201213001 201213005 201216027 201228030 201228033 201229002 201232033 201236014 201238018 201240013 201244006 201245020 201252017 201305003 201306010 201310023 201312017 201323017 201325009 201328024 201330002 201330022 201612012 201634010 201634010 201634010 201731004 201330002 201330022 201333007 201334009 201334032 201337003 201338040 201339001 201340009 201341026 201347005 201349006 201352007 201402002 201402002 201407005 201411012 201416002 201416005 201418018 201418030 201419005 201419010 201419012 201422018 201423012 201424006 201424009 201424013 201426004 201437006 201441009 201441010 201441016 201503006 201505013 201512001 201524005 201535007 201537018 201601001 201603005 201603006 201603020 201624011 201626017 201633014 201634010 201641011 201643008 201644018 201651010 201706005 201716002 201721002 201734004 201740015 201801012 201805012 201817001 201818010 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 <b>201834006 201834006</b>	355.01-00

	<ul style="list-style-type: none"> <li>• <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</li> </ul>	355.01-01
	<ul style="list-style-type: none"> <li>• <i>Split-Up</i> 201402002 201402002 201418018 201423012</li> </ul>	355.01-02
	<ul style="list-style-type: none"> <li>• Non Pro Rata Distributions, etc. 201233016 201625012 201625013</li> </ul>	355.02-00
	<ul style="list-style-type: none"> <li>• 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 <b>201834006</b></li> </ul>	355.03-00
	<ul style="list-style-type: none"> <li>• <i>Five-Year Requirement</i> 201251006 201528016 201624004 201633009 201643008 201706005</li> </ul>	355.03-01
	<ul style="list-style-type: none"> <li>• Business Purpose 201308017 201308018 201308017 201308018 201730010</li> </ul>	355.04-00
	<ul style="list-style-type: none"> <li>• Control 201437013 201527003 201818010</li> </ul>	355.05-00
	<ul style="list-style-type: none"> <li>• <i>Distribution of Control</i> 201731004 201437013 201605016 201703012</li> </ul>	355.05-01
	<ul style="list-style-type: none"> <li>• Device 201734004 201743017</li> </ul>	355.06-00
	<ul style="list-style-type: none"> <li>• Continuity of Interest 201644018</li> </ul>	355.07-00
	<ul style="list-style-type: none"> <li>• Distributions Within a Consolidated Group 201305003 201352007 201445008 201730010</li> </ul>	355.09-00
	<ul style="list-style-type: none"> <li>• 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</li> </ul>	355.10-00
<b>Section 356</b>	<b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized)</b> 201424017 201721014	<b>356.00-00</b>
	<ul style="list-style-type: none"> <li>• Reorganization Exchange</li> </ul>	356.01-00
	<ul style="list-style-type: none"> <li>• <i>Series of Transactions</i> 201614017</li> </ul>	356.01-02
	<ul style="list-style-type: none"> <li>• Securities as "Other Property" 201527003</li> </ul>	356.02-00
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b>	<b>357.00-00</b>
	<ul style="list-style-type: none"> <li>• Liabilities in Excess of Basis</li> </ul>	357.02-00
	<ul style="list-style-type: none"> <li>• <i>In General</i> 201721002</li> </ul>	357.02-01
	<ul style="list-style-type: none"> <li>• <i>Exceptions</i> 201230008 201348006 201431002 201542004 201627001 201703012</li> </ul>	357.02-02

<b>Section 358</b>	<b>Basis to Distributees</b>	<b>358.00-00</b>
	• Allocation of Basis 201411006 201437007	358.02-00
	• Assumption of Liabilities 201721002	358.03-00
<b>Section 361</b>	<b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)</b>	<b>361.00-00</b>
	201228033 201634010 201634010 201634010 201409003 201504007 201511001 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010 201802007 201818010 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
<b>Section 362</b>	<b>Basis to Corporations</b>	<b>362.00-00</b>
	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
<b>Section 367</b>	<b>Foreign Corporations</b>	<b>367.00-00</b>
	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

- Statutory Merger or Consolidation (Type "A")

368.01-00

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

	• <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	
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b>	<b>381.00-00</b>
	201830005	
	• Method of Accounting	381.04-00
	201237012 201343012	
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b>	<b>382.00-00</b>
	201208002 201215007 201228023 201229004 201251002 201306003 201308026	
	201308029 201309013 201314035 201322032 201326013 201328027 201308026	
	201308029 201335012 201345023 201350006 201403007 201403007 201412009	
	201432015 201443009 201443009 201549010 201750006	
	• 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	

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

	• Cash or Deferred Arrangements	401.29-00
	201417025 201527042 201532036 201601012 201722014 201833012	
	• <i>Special Antidiscrimination Rules</i>	401.29-01
	201615013 201615013	
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b>	<b>402.00-00</b>
	201201018 201204025 201209015 201211030 201212023 201216047 201224046	
	201226036 201226037 201228043 201231018 201236035 201240032 201242024	
	201243016 201243017 201246046 201247020 201301016 201302046 201304013	
	201308037 201311041 201311042 201313025 201313027 201315035 201318031	
	201323044 201324025 201618019 201634024 201634024 201634024 201749007	
	201308037 201331009 201331010 201343029 201404017 201405030 201405031	
	201407026 201407027 201410039 201417026 201420025 201428014 201430023	
	201430030 201434029 201436057 201437026 201440025 201440027 201440032	
	201447050 201447051 201447052 201511038 201511038 201522012 201524030	
	201528043 201529016 201531024 201532040 201532042 201533023 201537029	
	201537030 201537031 201547008 201549031 201549032 201603043 201608021	
	201610023 201611020 201625021 201627006 201635011 201637018 201644024	
	201645020 201645025 201649020 201821008 201822033 201826018	
	• Exempt Trust	402.01-00
	201417025 201821008 201831006	
	• Non-Exempt Trust	402.02-00
	201749007	
	• Foreign Situs Trust	402.03-00
	201341039 201406022 201419026 201430028 201436055 201452027 201502021	
	201505046	
	• Amounts Distributed or Made Available to Beneficiary	402.06-00
	201431037 201527042	
	• Unrealized Appreciation of Employer's Securities	402.07-00
	201242019 201427024	
	• Rollover Contributions	402.08-00
	201211031 201215015 201224043 201233021 201233022 201234034 201305015	
	201323040 201330047 201618014 201618014 201330047 201341038 201346013	
	201403020 201403025 201418063 201419020 201419021 201420026 201426032	
	201442070 201443029 201443030 201445028 201446031 201446032 201446038	
	201448033 201452022 201452025 201505045 201514020 201521022 201521022	
	201521022 201521022 201521022 201524027 201535026 201539036 201543022	
	201622040	
	• <i>Reorganization Payments</i>	402.08-03
	201535025	
	• <i>By a Surviving Spouse</i>	402.08-05
	201523019 201523020 201821008	
	• Tax on Lump Sum Distributions	402.09-00
	201241019	
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b>	<b>403.00-00</b>
	201230030	
	• Non-Forfeitable Rights	403.03-00
	201345036 201451062 201501026	
	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools	403.04-00
	201634021 201634021 201634021 201538020 201634021	

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

• Rollover Contributions

408.03-00

201203034 201204024 201205021 201206023 201206025 201206026 201207013  
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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	
	• Distributions	408.06-00
	201318033 201426034 201446030 201623001 201736018	
	• Prohibited Transactions	408.07-00
	201437023	
	• Tax Treatment of Accounts and Annuities	408.08-00
	201430021 201547009	
<b>Section 408A</b>	<b>Roth IRA</b>	<b>408A.00-00</b>
	201219035 201219036 201219037 201230029 201242018 201320022 201612001 201404016 201404018 201442071 201446036 201448034 201449012 201449013 201506015 201511022 201511045 201645012	
<b>Section 409</b>	<b>Qualifications for Tax Credit Employee Stock Ownership Plans</b>	<b>409.00-00</b>
	201747007	
	• Tax Credit Employee Stock Ownership Plan Defined	409.01-00
	• <i>Definition of Employer Securities</i>	409.01-09
	201511039 201511039 201538021	
<b>Section 410</b>	<b>Minimum Participation Standards</b>	<b>410.00-00</b>
	• Eligibility	410.02-00
	• <i>Discrimination as to Coverage</i>	410.02-01
	201615013 201615013	
<b>Section 411</b>	<b>Minimum Vesting Standards</b>	<b>411.00-00</b>
	201643024	
	• Vesting of Employer Contributions	411.02-00
	• <i>Suspensions</i>	411.02-05
	201531021	
	• Accrued Benefit Requirements	411.03-00
	201617006	
	• <i>Defined Benefit Plan</i>	411.03-01
	201803006	
<b>Section 412</b>	<b>Minimum Funding Standards</b>	<b>412.00-00</b>
	201205020 201208042 201221038 201221039 201238030 201330030 201330030 201427030 201428017 201437021 201511040 201511040 201511041 201511041 201525019 201525019 201525019 201525019 201619016 201719029 201727011 201832020	

	<ul style="list-style-type: none"> <li>• Minimum Funding Waiver</li> </ul>	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"> <li>• Alternative Minimum Funding Standard</li> </ul>	412.08-00
	201750010	
<b>Section 414</b>	<b>Definitions and Special Rules</b>	<b>414.00-00</b>
	201305021 201317025 201340026 201351030 201425026 201443035 201443036 201509069 201529009 201606029 201720009 201803007	
	<ul style="list-style-type: none"> <li>• Employees of Businesses Under Common Control</li> </ul>	414.03-00
	201715001	
	<ul style="list-style-type: none"> <li>• Church Plan</li> </ul>	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"> <li>• Certain Employee Contributions</li> </ul>	414.09-00
	201305021 201340026 201351030 201417025 201425026 201443035 201443036 201509069 201529009 201532036 201540014 201601013 201606029 201720009	
	<ul style="list-style-type: none"> <li>• Employees of an Affiliated Service Group</li> </ul>	414.13-00
	201715001	
	<ul style="list-style-type: none"> <li>• Separate Lines of Business and Operating Units</li> </ul>	414.18-00
	201552002	
<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans</b>	<b>415.00-00</b>
	201440027 201441032 201441033 201441034 201447061 201532036 201537024 201539030 201643024	
	<ul style="list-style-type: none"> <li>• Limitation for Defined Benefit Plans</li> </ul>	415.01-00
	201527042	
	<ul style="list-style-type: none"> <li>• <i>Qualified Participant</i></li> </ul>	415.01-05
	201347028	
	<ul style="list-style-type: none"> <li>• Limitation for Defined Contribution Plans</li> </ul>	415.02-00
	201715001	
	<ul style="list-style-type: none"> <li>• <i>Annual Addition</i></li> </ul>	415.02-01
	201831006	
	<ul style="list-style-type: none"> <li>• <i>Participant's Compensation</i></li> </ul>	415.02-02
	201511039 201511039	
	<ul style="list-style-type: none"> <li>• <i>Stock Ownership Plans</i></li> </ul>	415.02-05
	201424030	
	<ul style="list-style-type: none"> <li>• Qualified Governmental Excess Benefit Plans</li> </ul>	415.12-00
	201537024 201539030 201546012 201643014	
<b>Section 417</b>	<b>Definitions and Special Rules for Purposes of Minimum Survivor Annuity Requirements</b>	<b>417.00-00</b>



	• Restriction on Cash-Outs 201803006	417.05-00
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b> 201424004 201440022 201441019 201442064 201442065 201501014 201702029 201825012 201833014	<b>419.00-00</b>
	• Aggregation Rules 201225019	419.13-00
<b>Section 419A</b>	<b>Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.)</b> 201424004 201440022 201442064 201442065 201501014	<b>419A.00-00</b>
<b>Section 420</b>	<b>Transfers to Retiree Health</b> 201511044 201511044	<b>420.00-00</b>
<b>Section 424</b>	<b>Definitions and Special Rules</b>	<b>424.00-00</b>
	• Disposition 201519031	424.02-00
<b>Section 442</b>	<b>Change of Annual Accounting Period (Permitted v. Not Permitted) (See Also 444.00-00)</b> 201505014	<b>442.00-00</b>
<b>Section 444</b>	<b>Election of Taxable Year Other Than Required Year</b>	<b>444.00-00</b>
	• Termination of Election 201302022	444.04-00
<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b> 201228035 201350033 201403015 201403015 201503011 201504011 201614037	<b>446.00-00</b>
	• Clearly v. Not Clearly Reflecting Income 201504011 201547004	446.01-00
	• Change of Methods (Permissible v. Not Permissible) 201202021 201345025 201426025 201442050 201442051 201521012 201521012 201521012 201521012 201521012	446.04-00
	• <i>Correction of Method or Error</i> 201442049 201442050 201442051	446.04-01
	• <i>Consent Needed</i> 201442050 201442051	446.04-03
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	• Notional Principal Contracts 201411032	446.21-00
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b> 201203013 201321023 201607026	<b>451.00-00</b>

	• Indeterminate Income 201607026	451.05-00
	• Tax Refunds 201231011	451.08-00
	• Prepaid and Advance Income 201619009	451.13-00
	• <i>Goods (1.451-5)</i> 201610017	451.13-04
	• Constructive Receipt 201321023 201327002	451.14-00
	• <i>Payments to Third Person</i> 201321023	451.14-03
	• Accrual Method 201321023	451.19-00
<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b> 201405005 201440004 201451004 201503005 201524010 201524011 201524012 201524013 201530001 201540003 201825024	<b>453.00-00</b>
	• Disposition of Obligations 201248006 201248007 201248008	453.05-00
	• Timely v. Untimely Elections 201530001 201616004 201750008	453.06-00
	• <i>Election Out</i> 201524010 201524011 201524012 201524013 201530001 201540003 201750008	453.06-06
	• Revocation of Elections 201232021 201332009 201440004 201503005 201825024	453.08-00
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	• <i>Alternative Basis Recovery</i> 201241001 201417006 201626009 201626010 201626011 201626012	453.09-01
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	• <i>Exceptions to Dealer Dispositions</i> 201622007	453.13-01
	• Gross Profit Ration Calculation 201203017	453.16-00
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	• Interest on Deferred Tax Liability 201221021	453A.03-00
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b> 201228043 201731009 201351001 201434003 201508001 201545010 201636018 201643015 201817004 201819007 201822004	<b>457.00-00</b>
	• Year of Inclusion in Gross Income 201211001	457.01-00

	• Eligible Deferred Compensation Plan Defined 201211001 201743002	457.05-00
	• <i>State</i> 201731009 201643015	457.05-02
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	• <i>Construction/Real Estate ISP - Percentage of Completion Method of Accounting - Timing of Cost Recognition</i> 201537022	460.03-09
<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b> 201237012 201322023 201323006 201343012 201442048 201603024 201610006 201718029 201803005	<b>461.00-00</b>
	• Accrual Method 201246029	461.01-00
	• <i>Expenditure For Asset Having Long Useful Life</i> 201311021	461.01-06
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<b>Section 465</b>	<b>Deductions Limited to Amount at Risk</b> 201805013	<b>465.00-00</b>
	• Amounts Considered at Risk	465.01-00
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	• Activities to Which Section Applies 201501012	465.02-00
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	• In General 201549027	467.01-00
<b>Section 468</b>	<b>Special Rules for Mining and Solid Waste Reclamation and Closing Costs</b>	<b>468.00-00</b>

	• Mining (See Also 613.03-06 et seq) 201311011	468.01-00
<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b> 201612003 201644013 201644014 201747001	<b>468A.00-00</b>
	• In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014 201432012 201450009 201450010 201451011 201451013 201510030	468A.01-00
	• Ruling Amount 201221011	468A.04-00
	• <i>Initial Schedules</i> 201721009 201721010 201723014 201723015 201723016 201725014 201726005	468A.04-01
	• <i>Revised Schedules</i> 201244007 201245011 201246009 201246010 201246011 201250006 201250007 201331003 201331004 201334002 201334003 201334004 201334035 201336015 201347009 201347010 201515014 201521005 201521005 201521005 201521005 201521005 201540007 201541005 201541005 201542006 201545019 201546007 201546008 201547001 201547002 201550019 201550020 201550021 201616003 201616005 201641006 201644011 201644012 201647006 201647006 201716022 201721009 201721010 201723013 201723014 201723015 201723016 201740008 201740009 201740012 201742014 201832010	468A.04-02
	• Nuclear Power Plant	468A.06-00
	• <i>Disposition of Interest</i> 201729011 201729012 201730020 201825019 201825020 201825021	468A.06-03
	• Time When Payments Deemed Made 201450011	468A.07-00
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b> 201208036 201347019 201411027	<b>468B.00-00</b>
	• In General 201447005 201450019	468B.01-00
	• Taxation of Designated Settlement Funds 201347019 201411027 201718018 201803005	468B.02-00
	• Other Funds 201322026 201718029	468B.06-00
	• Clarification Of Taxation of Certain Funds 201208036 201347019 201411027	468B.07-00
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	• Disallowed Loss and Credit	469.01-00
	• <i>Closely Held C Corporation</i> 201411025	469.01-02
	• Passive Activity Defined 201341030	469.03-00
	• <i>Definition of Activity</i> 201221012 201634022 201634022 201634022 201341030 201411025 201634022 201651003 201725003 201804007	469.03-03
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	• Election 201208033 201342009	472.01-00
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<b>Section 475</b>	<b>Mark to Market Accounting Method for Dealers in Securities</b> 201238025 201423019 201507019	<b>475.00-00</b>
	• Treatment of Securities Marked to Market 201314042	475.01-00
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	• <i>Securities Held for Investment</i> 201423019	475.02-01
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	• Commodities Dealers 201623005	475.06-00
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	• Securities Traders 201239004 201423019 201432016	475.08-00
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	• Pre-1954 Adjustments	481.02-00
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	• Instrumentalities of U.S.	501.01-00
	201749019 201503016 201503019 201509039	
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	201309014 201552033 201617011	

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201335014 201335023 201411037 201436051 201513005 201514016 201541013 201603033 201606030 201609001 201825004	
• <i>Trusts</i>	501.03-03
201219029 201237019 201306023 201317011 201335014 201447049 201451032 201451035 201617011 201710031	
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201241010 201731016 201827013	
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201217021 201701023 201640019	
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201210041 201317012 201328035 201445015 201451037 201702002 201703005 201744019	
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201337017 201831013	
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201204020 201340021 201343028 201619010	



<ul style="list-style-type: none"> <li>• <i>Religious Organizations</i> 201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022</li> </ul>	501.03-20
<ul style="list-style-type: none"> <li>• <i>Research Organizations</i> 201701022</li> </ul>	501.03-21
<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201634025 201634025 201634025 201415003 201423030 201432037 201652029</li> </ul>	501.03-22
<ul style="list-style-type: none"> <li>• <i>Scientific Organizations</i> 201311030 201313032 201701022 201717048 201818018</li> </ul>	501.03-24
<ul style="list-style-type: none"> <li>• <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201632022 201340021 201415007 201451036 201505042 201716048</li> </ul>	501.03-25
<ul style="list-style-type: none"> <li>• <i>State Instrumentalities</i> 201411018</li> </ul>	501.03-26
<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i> 201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 201632020 201632021 201632023 201731016 201330037 201331007 201334043 201340021 201341037 201349023 201351029 201407016 201407017 201410043 201410044 201411038 201411042 201412022 201414024 201414033 201417024 201423030 201424027 201428031 201430014 201433016 201441017 201446029 201510059 201511024 201517015 201525011 201525011 201525011 201525011 201525012 201525012 201525012 201525012 201526020 201526021 201526023 201541012 201543019 201604018 201604018 201610026 201615016 201615016 201615017 201615017 201617012 201619010 201619010 201648020 201649016 201710033 201710033 201712017 201718039 201729023 201734010 201736024 201736025 201737013 201738012 201739016 201740023 201742028 201743018 201743019 201747008 201802015 201802016 201810009 201814009 201816011 201819011 201822032 201823006 201824012 201831014 201832019 201833018</li> </ul>	501.03-30
<ul style="list-style-type: none"> <li>• <i>Cooperative Hospital Service Organizations</i> 201218016 201433018</li> </ul>	501.03-32
<ul style="list-style-type: none"> <li>• <i>Lessening the Burdens of Government</i> 201213029 201214034 201413012 201531022</li> </ul>	501.03-33
<ul style="list-style-type: none"> <li>• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 201204018 201205014 201213032 201214035 201215014 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201224031 201224034 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016 201329022 201731017 201749020 201331006 201333017 201333018 201334045 201335017 201338053 201338055 201349018 201351024 201403019 201403019 201403020 201406019 201409013 201411039 201414028 201424028 201425013 201429031 201443021 201449002 201451033 201503020 201505043 201507025 201511025 201511025 201518018 201552032 201615014 201615014 201640021 201641026 201642037 201710032 201710034 201710034 201736026 201750019 201801014 201802018 201803010 201810010 201820020 201832016 201832017</li> </ul>	501.04-00
<ul style="list-style-type: none"> <li>• <i>Local Associations of Employees</i> 201321033 201321035 201321036 201321038 201323027 201323032 201443020 201736026 201810010</li> </ul>	501.04-01
<ul style="list-style-type: none"> <li>• <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 201406019 201451033</li> </ul>	501.04-02

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

<ul style="list-style-type: none"> <li>• <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030 201629009</li> </ul>	501.07-03
<ul style="list-style-type: none"> <li>• <i>Automobile Clubs</i> 201430019</li> </ul>	501.07-04
<ul style="list-style-type: none"> <li>• <i>Business with Nonmembers</i> 201204018 201219032 201634026 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 201615019 201615019 201635008 201706020 201806011</li> </ul>	501.07-05
<ul style="list-style-type: none"> <li>• <i>Payment of Benefits to Members</i> 201219032 201306027 201642036</li> </ul>	501.07-06
<ul style="list-style-type: none"> <li>• Fraternal Beneficiary Societies (See Also 0501.03-09) 201425015 201717046 201720011</li> </ul>	501.08-00
<ul style="list-style-type: none"> <li>• 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</li> </ul>	501.09-00
<ul style="list-style-type: none"> <li>• <i>Permissible Benefits</i> 201451040 201605015 201703014</li> </ul>	501.09-01
<ul style="list-style-type: none"> <li>• <i>Geographic Locale</i> 201221030 201330039 201330039 201415008</li> </ul>	501.09-02
<ul style="list-style-type: none"> <li>• <i>Inurement</i> 201321040 201634029 201634029 201634029 201351026 201605015 201625004 201625018 201734009 201833013</li> </ul>	501.09-03
<ul style="list-style-type: none"> <li>• <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014</li> </ul>	501.09-04
<ul style="list-style-type: none"> <li>• Domestic Fraternal Societies, Orders, and Associations 201240026 201340022 201620014 201620014 201721021 201805015</li> </ul>	501.10-00
<ul style="list-style-type: none"> <li>• Local Benevolent Life Insurance Associations, etc. 201247019 201431031 201814012</li> </ul>	501.12-00
<ul style="list-style-type: none"> <li>• <i>Mutual Ditch or Irrigation Companies</i> 201246038</li> </ul>	501.12-01
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031</li> </ul>	501.12-02
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028</li> </ul>	501.12-03
<ul style="list-style-type: none"> <li>• Cemetery Companies 201409009 201428011 201428029 201605019</li> </ul>	501.13-00
<ul style="list-style-type: none"> <li>• Credit Unions 201416009 201447039</li> </ul>	501.14-00
<ul style="list-style-type: none"> <li>• 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</li> </ul>	501.15-00
<ul style="list-style-type: none"> <li>• Organized to Finance Crop Operations 201333014</li> </ul>	501.16-00

• 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

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

	• <i>Fund Raising (See also 0512.06-00)</i> 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
<b>Section 502</b>	<b>Feeder Organizations (Exempt v. Not Exempt)</b> 201317011 201444043	<b>502.00-00</b>
<b>Section 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt)</b> 201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008	<b>503.00-00</b>
	• Future Status of Organizations Denied Exemption 201209007 201209008 201520013 201520013	503.03-00
<b>Section 504</b>	<b>Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities</b>	<b>504.00-00</b>
	• Denial of Exemption 201205011 201205013 201217019 201446028 201510059	504.50-00
<b>Section 507</b>	<b>Termination of Private Foundation Status</b> 201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003 201825004	<b>507.00-00</b>
	• 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
<b>Section 508</b>	<b>Special Rules With Respect to Section 501 (c)(3) Organizations</b>	<b>508.00-00</b>
	• New Organizations 201446025	508.01-00
<b>Section 509</b>	<b>Private Foundation Defined</b>	<b>509.00-00</b>
	• Definitions 201418067	509.01-00
	• <i>Private Foundation</i> 201306023 201802017 201825004	509.01-01

	• <i>Support</i>	509.01-02
	201239011 201240036 201342011 201711014	
	• Exceptions to Private Foundation Status	509.02-00
	201335018 201417018	
	• <i>Publicly Supported Organizations</i>	509.02-01
	201445015 201507024 201620016 201620016 201729025 201733019	
	• <i>Supporting Organizations</i>	509.02-02
	201314044	
	• <i>Churches</i>	509.02-04
	201310045	
	• Continuation of Private Foundation Status	509.03-00
	201424025	
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b>	<b>511.00-00</b>
	201206018 201219024 201251019 201701002 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 201626004	
	• Organizations Subject to Tax	511.01-00
	201406019	
	• Section 501(c)(2) Corporations	511.02-00
	201241018	
<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b>	<b>512.00-00</b>
	201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036 201321024 201321025 201323029 201328035 201701002 201406020 201407022 201409009 201413012 201422027 201423027 201423030 201425016 201426029 201430017 201434025 201440022 201441019 201451044 201501014 201503018 201613014 201613015 201630009 201630009 201636042 201636043 201710005 201710005 201710005 201729013 201729014 201730022	
	• Exception, Additions, and Limitations on Unrelated Income	512.01-00
	201206018 201425016 201430017 201503018 201644019	
	• <i>Rents and Royalties</i>	512.01-01
	201444043 201644019 201740002	
	• <i>Rent v. Ordinary Business Profits</i>	512.01-02
	201422027	
	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06)	512.04-00
	201329028 201333020 201413012 201613014 201613015 201636042 201636043 201729013 201729014 201730022	
	• Advertising (See Also 0501.26-02)	512.05-00
	201405029	
	• Fund-Raising Activities (See Also 0501.26-06)	512.06-00
	201330043 201330043	
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i>	512.09-03
	201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027 201833013	
	• Modifications	512.10-00
	201409009 201435017 201441018 201503018 201603032	

<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b> 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	<b>513.00-00</b>
	• 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
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b> 201418061 201422027 201430017 201434024 201434026	<b>514.00-00</b>
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	• Definitions--Debt-Financed Property 201221024 201418061 201434024 201434026 201603032 201702002 201703005 201740002	514.06-00
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	• Amount Allowed 201349015	901.02-00
	• Denial of Credit with Respect to Certain Abusive Transactions 201312045	901.11-00
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	• <i>Post-1986 Undistributed Earnings</i> 201441015 201444039	902.01-01
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<b>Section 911</b>	<b>Citizens or Residents of the United States Living Abroad</b> 201313023 201538016 201620006 201620006 201729001	<b>911.00-00</b>
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	• <i>Timely filed returns</i> 201507013 201507016 201539018 201650006	911.11-01
	• <i>Reelection</i> 201231006 201308023 201308023 201344007 201347016 201429015 201433002 201444023 201504002 201509027 201511017 201511017 201517004 201538016 201620006 201620006 201743014	911.11-03
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<b>Section 952</b>	<b>Subpart F Income Defined</b> 201240019	<b>952.00-00</b>
<b>Section 953</b>	<b>Insurance Income</b> 201407010 201503009 201504006 201504008 201637005  • Election by Foreign Insurance Company to be Treated as Domestic Corporation 201303005 201612007 201351010 201451012 201537009 201539006 201611001 201722003 201730007 201744009 201807007	<b>953.00-00</b>  953.06-00
<b>Section 954</b>	<b>Foreign Base Company Income</b> 201235007  • Foreign Personal Holding Company Income 201201016 201228020 201407010 201503009 201504006 201504008 201637005 201644008 201644009 201644010 201648015 201648016 201718020 201739009  • <i>Sale or Exchange of Property</i> 201201016  • <i>Commodities Transactions</i> 201330006 201330006  • <i>Nonfunctional Currency Transactions</i> 201226011 201241002  • Foreign Base Company Sales Income 201206003 201325005 201332007 201340010 201532033	<b>954.00-00</b>  954.02-00  954.02-05  954.02-06  954.02-07  954.03-00
<b>Section 956</b>	<b>Investment of Earnings in U.S. Property</b> 201420017 201436047 201446020 201521006 201521006 201521006 201811014  • U.S. Property Defined 201516064  • Pledges and Guarantees 201203010 201436047	<b>956.00-00</b>  956.03-00  956.05-00
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	201619004 201816009	
	• Hedging Transactions	988.05-00
	201728003 201816009	
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	201433003	
	• Definition of DISC	992.01-00
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	201444018	
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	201809001 201809002 201817007 201833001	
<b>Section 1001</b>	<b>Determination of Amount of and Recognition of Gain or Loss</b>	<b>1001.00-00</b>
	201204001 201204002 201204003 201204004 201204005 201205001 201207001	
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	201737011 201812001 201812002 201812005 201814001 201814002 201814005	
	201817012 201817013 201817014 201817016 201818005 201833015 <b>201834011</b>	
	• Amount Realized	1001.02-00
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	201730018 201730019	
	• <i>Property Differing Materially</i>	1001.02-07
	201443004 201443004 201516022 201516023	
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	201418007	
	• Allocation of Basis	1011.01-00
	201709001	
<b>Section 1012</b>	<b>Basis of Property--Costs</b>	<b>1012.00-00</b>
	201617002	



<b>Section 1060</b>	<b>Special Allocation Rules for Certain Asset Acquisitions</b> 201501011 201642032	<b>1060.00-00</b>
<b>Section 1091</b>	<b>Loss From Wash Sales of Stock or Securities</b> 201737011	<b>1091.00-00</b>
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	• <i>Defined</i> 201515001	1092.02-01
	• Mixed Straddles 201543008 201615001 201615001 201637011 201639004 201820014	1092.05-00
	• <i>Mixed Straddle Account</i> 201327007 201516010 201637011 201820014	1092.05-02
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<b>Section 1221</b>	<b>Capital Asset v. Not a Capital Asset</b> 201203003 201208038 201209014	<b>1221.00-00</b>
<b>Section 1222</b>	<b>Other Terms Relating to Capital Gains and Losses</b> 201642035	<b>1222.00-00</b>
<b>Section 1223</b>	<b>Holding Period of Capital Assets</b> 201204001 201204002 201204003 201204004 201204005 201216010 201418007 201436043 201443004 201516022 201516023 201525001 201525001 201525001 201525001	<b>1223.00-00</b>
<b>Section 1234</b>	<b>Option to Buy or Sell</b> 201547004	<b>1234.00-00</b>
	• Gain or Loss of Purchaser 201214021	1234.01-00
	• Sale v. Option 201547004	1234.03-00
<b>Section 1234A</b>	<b>Gains or Losses From Certain Terminations</b> 201642035	<b>1234A.00-00</b>
<b>Section 1235</b>	<b>Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction)</b> 201701009	<b>1235.00-00</b>
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<b>Section 1258</b>	<b>Recharacterization of Gain from Certain Transactions</b>	<b>1258.00-00</b>
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<b>Section 1286</b>	<b>Tax Treatment of Stripped Bonds</b>	<b>1286.00-00</b>
	201229003 201701017 201502006 201502007	
<b>Section 1295</b>	<b>Qualified Electing Fund</b>	<b>1295.00-00</b>
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	201228021 201249014	
	• <i>Retroactive Elections</i>	1295.02-02
	201201013 201210017 201248009 201248010 201302010 201302011 201302019	
	201302020 201314026 201319006 201319007 201321010 201322017 201322018	
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	201422003 201422019 201422021 201423002 201423004 201423008 201423015	
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<b>Section 1296</b>	<b>Passive Foreign Investment Company</b>	<b>1296.00-00</b>
	201244003 201311014 201447003 201806001 201806002 201806003 201806004	
	• Characterization of Income	1296.02-00



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<b>Section 1301</b>	<b>Averaging of Farm Income</b>  • Engaged in Farm Business 201435006	<b>1301.00-00</b>  1301.01-00
<b>Section 1311</b>	<b>Correction of Error</b> 201208027 201313027  • Inconsistent Position v. No Inconsistent Position 201710029 201710029  • Correction Not Barred v. Barred at Time of Error 201823004	<b>1311.00-00</b>  1311.01-00  1311.02-00
<b>Section 1313</b>	<b>Definitions</b>  • Determination v. No Determination 201247001 201247011 201622032	<b>1313.00-00</b>  1313.01-00
<b>Section 1341</b>	<b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b> 201224029 201328031	<b>1341.00-00</b>
<b>Section 1361</b>	<b>Definitions</b> 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	<b>1361.00-00</b>  1361.01-00  1361.01-02  1361.01-03  1361.01-04  1361.03-00  1361.03-01

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• *Qualified Subchapter S Subsidiary* 1361.05-00  
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<ul style="list-style-type: none"> <li>• Eligible v. Ineligible</li> </ul>	1362.01-00
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<ul style="list-style-type: none"> <li>• Shareholder Consent</li> </ul>	1362.01-01
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<ul style="list-style-type: none"> <li>• Election After Termination</li> </ul>	1362.01-02
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<ul style="list-style-type: none"> <li>• Late Elections</li> </ul>	1362.01-03
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• Termination of Election	1362.02-00
201201006 201205002 201206009 201217009 201226013 201232023 201237001 201238017 201243009 201252001 201306004 201306005 201320008 201337001 201345021 201418008 201420002 201432006 201434010 201434011 201434012 201434013 201434014 201443014 201443014 201444007 201450014 201508002 201523008 201526006 201538010 201702014 201709015 201710017 201710017 201710017 201710021 201710021 201710021 201710022 201710022 201710022 201722019 201729016 201732020 201738011 201801008 201815004 201817015 201831005	
• <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	
• <i>Passive Investment Income</i>	1362.02-03
201223007 201226013 201229007 201232023 201244002 201248001 201306004 201306005 201310008 201320008 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201330010 201330010 201350005 201351013 201420002 201426010 201441013 201450014 201515011 201516015 201519008 201519018 201523004 201523005 201523008 201528028 201538010 201541003 201541003 201629001 201710013 201710013 201710013 201722019 201738011 201827010 201831005	
• S Termination Year	1362.03-00
201507011 201706013	

• Inadvertent Terminations

1362.04-00

201201005 201201006 201201009 201202002 201202003 201203002 201203007  
201203008 201203011 201203012 201205002 201205006 201206009 201208013  
201208023 201209005 201211002 201211004 201211005 201211006 201211007  
201214001 201216025 201216032 201217006 201217008 201217009 201217010  
201221006 201221008 201221009 201221010 201223007 201224007 201224013  
201224014 201225003 201225005 201226013 201227003 201228009 201228010  
201228018 201228024 201228025 201232004 201232007 201232009 201232026  
201232027 201232029 201234002 201234007 201234008 201235008 201236003  
201238007 201238008 201238014 201238015 201238017 201239001 201240012  
201240014 201242009 201243009 201244002 201245001 201245002 201245014  
201246002 201246008 201247008 201247012 201248001 201250013 201252001  
201252007 201301003 201301011 201303009 201306009 201306015 201306016  
201308008 201308009 201308022 201310008 201312016 201313002 201314006  
201314012 201314014 201315003 201315012 201317004 201320006 201320008  
201322006 201322016 201323012 201323013 201323014 201324011 201325003  
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201634001 201634001 201634001 201634003 201634003 201634003 201634004  
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201350005 201351003 201351013 201351014 201351017 201404003 201405004  
201405007 201407004 201409001 201412003 201414007 201414010 201414013  
201416004 201418004 201418008 201418015 201418036 201418044 201418045  
201420001 201420002 201420005 201420013 201421003 201421004 201421005  
201422006 201423013 201424003 201424021 201425003 201426001 201426009  
201426010 201426011 201426021 201427007 201427017 201429008 201430011  
201432001 201432006 201434016 201434018 201436035 201436042 201437009  
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201450014 201451001 201451016 201451017 201451019 201452014 201501007  
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201511014 201511016 201511016 201515010 201515011 201515013 201516001  
201516002 201516003 201516009 201516015 201516016 201516017 201516029  
201519002 201519005 201519008 201519010 201519016 201519018 201523004  
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201527006 201527007 201527008 201527009 201527019 201528017 201528020  
201528025 201528028 201528037 201530002 201530003 201530016 201531008  
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201541003 201541003 201542001 201544006 201544016 201545003 201545012  
201545015 201546001 201546003 201546004 201548015 201549001 201549002  
201549003 201549017 201549019 201550001 201550014 201601002 201603001  
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201615003 201615003 201616001 201617001 201620007 201620007 201622015  
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201639012 201640001 201642021 201643002 201644003 201644004 201644006  
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201706014 201707002 201709015 201709016 201710001 201710001 201710001  
201710009 201710009 201710009 201710013 201710013 201710013 201710017  
201710017 201710017 201710018 201710018 201710018 201710021 201710022

	201710022 201712006 201712007 201712008 201714007 201714011 201714014 201714015 201714018 201716003 201716004 201716006 201716009 201717016 201717019 201721004 201721008 201722022 201723011 201724013 201724021 201725022 201727001 201728020 201729016 201730002 201732020 201737005 201739007 201740001 201742003 201742015 201742016 201743001 201743006 201743012 201743015 201744013 201745008 201745009 201745010 201745011 201747004 201748003 201748004 201750001 201750007 201750013 201751007 201752006 201752006 201801008 201805009 201805010 201810003 201811001 201811005 201813001 201813002 201813003 201813007 201813008 201813009 201813010 201813011 201813012 201813013 201813014 201813015 201815006 201817015 201819002 201819003 201820001 201820009 201821001 201821010 201821011 201822003 201823002 201823003 201824001 201824002 201824003 201824004 201824007 201824010 201825018 201827010 201830004 201830007 201830008 201831005 201832004 201833010 201833016	
<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b> 201327009 201333008 201429025	<b>1366.00-00</b>
<b>Section 1367</b>	<b>Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders</b> 201237017 201421015 201440013	<b>1367.00-00</b>
<b>Section 1368</b>	<b>Distributions</b> 201207002 201216027 201328025  • Accumulated Adjustments Account 201421015 201440013 201446021	<b>1368.00-00</b>   1368.01-00
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b> 201202014 201219003 201314008 201348007 201722008	<b>1374.00-00</b>
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b> 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001  • Certain Other Cooperatives 201228014	<b>1381.00-00</b>   1381.02-00
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b> 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003  • Patronage Dividends 201228035 201809005  • Exceptions 201407003	<b>1382.00-00</b>   1382.02-00  1382.04-00
<b>Section 1385</b>	<b>Amounts Includible in Patron's Gross Income</b> 201604008 201604008 201750003	<b>1385.00-00</b>
<b>Section 1388</b>	<b>Definitions; Special Rules</b> 201234018 201750003 201809005	<b>1388.00-00</b>
<b>Section 1402</b>	<b>Definitions</b> 201402004 201402004  • Net Earnings From Self-Employment  • <i>Limited Partners</i> 201436049 201640014  • Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	<b>1402.00-00</b>   1402.01-00  1402.01-03  1402.05-00

<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 201202001 201311006 201727005 201727006	<b>1441.00-00</b>	
	• Who must Withhold	1441.01-00	
	• <i>Liability of Withholding Agent</i> 201428007	1441.01-02	
	• Income Subject to Withholding v. Not Subject to Withholding	1441.02-00	
	• <i>Sale or Exchange of Capital Assets</i> 201343020	1441.02-03	
	• Exemptions from Withholding	1441.03-00	
	• <i>Effectively Connected Income</i> 201428007	1441.03-01	
<b>Section 1442</b>	<b>Withholding of Tax on Foreign Corporations (Required v. Not Required)</b> 201808010	<b>1442.00-00</b>	
<b>Section 1443</b>	<b>Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding)</b>	<b>1443.00-00</b>	
	• Income Subject to Withholding 201808010	1443.02-00	
<b>Section 1461</b>	<b>Liability for Withheld Tax</b> 201503013	<b>1461.00-00</b>	
<b>Section 1501</b>	<b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b> 201213012 201306007 201726015	<b>1501.00-00</b>	
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201749002 201341018 201342004 201402001 201402001 201414009 201418033 201418043	<b>1502.00-00</b>	
	• Liability for Tax 201644018	1502.06-00	
	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00	
	• Intercompany Transactions 201208034 201243013 201312027 201612006 201336018 201339001 201402001 201402001 201411007 201507006 201524016 201528007 201540001 201603002 201605014 201610004 201722012 201723008 201723009 201726012 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	

• Excess Losses	1502.19-00
201749002 201350007 201441010	
• Consolidated Net Operating Loss Deduction	1502.21-00
201206006 201208001 201208032 201214019 201223003 201223004 201224003	
201226006 201226008 201226020 201228004 201228007 201228008 201230003	
201230004 201230005 201233006 201234012 201234023 201235005 201236015	
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201338019 201340003 201342005 201342008 201344005 201349008 201349009	
201351016 201352005 201411011 201412004 201418016 201418020 201418033	
201418043 201423003 201424001 201424015 201426024 201431005 201431008	
201431009 201431010 201431012 201431013 201431014 201431015 201431016	
201434001 201438004 201438019 201442013 201444015 201448001 201503008	
201521007 201521007 201521007 201521007 201521007 201523011 201527038	
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201630003 201630003 201630004 201630004 201636016 201637002 201637003	
201644005 201651011 201703010 201717039 201717040 201738005 201752007	
201752007 201817017 201825002 201825015	
• Investment Adjustment	1502.32-00
201213013 201214012 201339001 201411007 201430002 201550028 201641019	
• Earnings and Profits	1502.33-00
201411007	
• Accumulated Earnings Tax on Separate Basis	1502.47-00
201316008	
• Life and Non-Life	1502.50-00
201210015 201213012	
• Filing Requirements	1502.75-00
201202008 201202009 201214015 201217014 201225010 201232015 201249007	
201250017 201251008 201307001 201310009 201311010 201313019 201317005	
201319005 201323010 201324010 201329006 201332002 201336007 201338017	
201338025 201341008 201347011 201407012 201411016 201442018 201507003	
201514007 201524008 201527036 201529001 201533004 201541006 201541006	
201542005 201548016 201550033 201601007 201606019 201631004 201648012	
201648014 201702019 201711008 201716007 201717018 201717023 201728002	
201730008 201732025 201738006 201744011 201751012 201802009 201813006	
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	



	• 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
<b>Section 1504</b>	<b>Definitions</b>	<b>1504.00-00</b>
	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
<b>Section 1563</b>	<b>Definitions and Special Rules</b> 201405009	<b>1563.00-00</b>
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b> 201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201732029 201817012 201817013 201817014 201817016	<b>2001.00-00</b>

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



	<ul style="list-style-type: none"> <li>• General Power v. Not a General Power</li> </ul>	2041.03-00
	201207001 201208003 201208004 201634016 201634016 201634016 201634017 201634017 201634017 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201634016 201634017 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201707007 201707008 201729009	
	<ul style="list-style-type: none"> <li>• Exercise of Powers</li> </ul>	2041.05-00
	201425007	
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b>	<b>2042.00-00</b>
	201235006 201328030	
	<ul style="list-style-type: none"> <li>• Transfer of Policy Within 3 Years of Death</li> </ul>	2042.07-00
	<ul style="list-style-type: none"> <li>• <i>Incidents of Ownership Held by Insured</i></li> </ul>	2042.07-09
	201327010	
<b>Section 2043</b>	<b>Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)</b>	<b>2043.00-00</b>
	201206005	
<b>Section 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b>	<b>2044.00-00</b>
	201528014 201536010 201603004 201615004 201615004 201721006 <b>201834011</b>	
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b>	<b>2053.00-00</b>
	201206005	
	<ul style="list-style-type: none"> <li>• Claims Against the Estate</li> </ul>	2053.09-00
	<ul style="list-style-type: none"> <li>• <i>Consideration v. No Adequate Consideration</i></li> </ul>	2053.09-09
	201745012	
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b>	<b>2055.00-00</b>
	201216045 201236022 201316004 201450003 201702004 201803003	
	<ul style="list-style-type: none"> <li>• Charitable and Noncharitable Interest (Tax Reform Act of 1969)</li> </ul>	2055.12-00
	<ul style="list-style-type: none"> <li>• <i>Reformations of Nonqualifying Interests</i></li> </ul>	2055.12-10
	201333006	
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction)</b>	<b>2056.00-00</b>
	201243004 201634018 201634018 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018 201830001	
	<ul style="list-style-type: none"> <li>• Terminable Interests</li> </ul>	2056.01-00
	201731006 201450002 201624015 201717001 201751005	
	<ul style="list-style-type: none"> <li>• Qualified Terminable Interest Property</li> </ul>	2056.07-00
	201303003 201410011 201426016 201447008 201528014 201536002 201536010 201603004 201608001 201615004 201615004 201636019 201721006 201832003	
	<ul style="list-style-type: none"> <li>• <i>Effective Election</i></li> </ul>	2056.07-01
	201345006 201636026 201714020	
	<ul style="list-style-type: none"> <li>• <i>Partial Election</i></li> </ul>	2056.07-02
	201447008	
	<ul style="list-style-type: none"> <li>• <i>Qualifying Interest</i></li> </ul>	2056.07-03
	201410011	
	<ul style="list-style-type: none"> <li>• Passed From Decedent v. Not Passed From Decedent</li> </ul>	2056.13-00
	201410011 201416007	

	<ul style="list-style-type: none"> <li>• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen 201634018 201634018 201634018 201634018 201830001</li> <li>• <i>Exception For Property Transferred to Qualified Domestic Trust</i> 201634018 201634018 201634018 201634018 201830001</li> </ul>	2056.19-00  2056.19-02
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b> 201243012 201634018 201634018 201634018 201406003 201429012 201516055 201622021 201622025 201628011 201634018 201640006 201647002 201647002 201830001	<b>2056A.00-00</b>
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<b>Section 2503</b>	<b>Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)</b>	<b>2503.00-00</b>
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	<ul style="list-style-type: none"> <li>• Gifts Indirectly Made</li> </ul>	2511.04-00
	201208026 201442053	
	<ul style="list-style-type: none"> <li>• Gift of Remainder</li> </ul>	2511.11-00
	201407009 201440007	
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	201228017 201334001 201403005 201403005 201540006 201831003	
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	<ul style="list-style-type: none"> <li>• <i>Amendments to Wills or Revocable Trusts</i></li> </ul>	2601.04-03
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	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	
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	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	
<b>Section 4942</b>	<b>Taxes on Failure to Distribute Income</b>	<b>4942.00-00</b>
	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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	201710005 201710005 201710005 201830003	
	• Definitions of Principal Terms	4942.03-00
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	• <i>Distributable Amount</i>	4942.03-02
	201231016 201418060 201625003	
	• <i>Minimum Investment Return</i>	4942.03-03
	201323029 201415010 201419017 201829003	
	• <i>Qualifying Distribution</i>	4942.03-05
	201335020 201436051 201437014 201437015 201442061 201448026 201513005 201514016 201527043 201603033 201606030 201609001 201625003 201719004 201821005 201829003	
	• <i>Contributions to "Pass-Through" Organizations</i>	4942.03-06
	201231016	
	• <i>Set-Asides</i>	4942.03-07
	201210040 201233019 201237023 201302044 201307010 201307011 201307012 201449003 201452021 201501016 201503022 201503023 201522007 201529014 201533015 201533016 201534018 201606033 201627005 201628022 201641031 201710005 201710005 201710005 201727009 201727010 201728024 201736029 201738014 201821015 201821016 201823010 201823011 201824015 201833027	
	• Other Definitions	4942.04-00
	201335019 201603034	
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	201829003	
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	201829003	
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	201701002	

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	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
	• <i>Permitted Holdings</i> 201630009 201630009	4943.03-01
	• <i>Receipts Under Other Wills and Trusts</i> 201441018	4943.03-04
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	• <i>Business Enterprise</i> 201422027 201430017 201435017 201703003 201710005 201710005 201710005 201723006	4943.04-03
<b>Section 4944</b>	<b>Excise Tax on "Jeopardizing" Investments</b>	<b>4944.00-00</b>
	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
<b>Section 4945</b>	<b>Excise Taxes on Taxable Expenditures</b>	<b>4945.00-00</b>
	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

• *Grants to Individuals*

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201202030 201202031 201202032 201202033 201202034 201202035 201202036  
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	<b>201834014 201834015 201834016</b>	
	• <i>Grants to Organizations</i>	4945.04-05
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	• <i>Expenditure Responsibility</i>	4945.04-06
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	201303021 201435016 201723005 201723006	
	• <i>Disqualified Person</i>	4946.01-00
	201301015 201432025 201642001 201723005 201723006	
	• <i>Foundation Manager</i>	4946.02-00
	201642001	
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	• <i>Split-Interest Trusts</i>	4947.02-00
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	201336020 201825004	

<b>Section 4962</b>	<b>Abatement of Private Foundation First Tier Taxes In Certain Cases</b> 201423035 201547007 201643021	<b>4962.00-00</b>
<b>Section 4971</b>	<b>Taxes on Failure to Meet Minimum Funding Standards</b> <ul style="list-style-type: none"> <li>Initial Tax 201419024</li> <li>Additional Tax 201228048 201415016 201550015</li> </ul>	<b>4971.00-00</b> 4971.01-00 4971.02-00
<b>Section 4972</b>	<b>Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)</b> <ul style="list-style-type: none"> <li>Excess Contributions 201440027</li> </ul>	<b>4972.00-00</b> 4972.02-00
<b>Section 4973</b>	<b>Tax on Excess Contributions to Individual Retirement Accounts, Certain 403(b) Contracts and Certain Individual Retirement Annuities</b> 201432029 <ul style="list-style-type: none"> <li>Excess Contributions 201430021</li> </ul>	<b>4973.00-00</b> 4973.02-00
<b>Section 4974</b>	<b>Excise Tax on Certain Accumulations in Qualified Retirement Plans</b> 201432029 <ul style="list-style-type: none"> <li>Waiver of Tax in Certain Cases 201437025 201437034</li> </ul>	<b>4974.00-00</b> 4974.01-00
<b>Section 4975</b>	<b>Tax on Prohibited Transactions</b> 201212013 201419025 <ul style="list-style-type: none"> <li>Statutory Exemptions</li> <li><i>ESOP Loans</i> 201419018 201425019</li> <li><i>Qualifying Employer Real Property/Securities</i> 201828007</li> <li>Definitions</li> <li><i>Amount Involved</i> 201425019</li> <li><i>Correction</i> 201425019</li> <li>Calculation of Tax</li> <li><i>Continuing Transaction (Loan/Lease)</i> 201312035</li> <li>Statute of Limitations 201312035</li> </ul>	<b>4975.00-00</b> 4975.04-00 4975.04-02 4975.04-03 4975.05-00 4975.05-05 4975.05-07 4975.06-00 4975.06-01 4975.08-00
<b>Section 4976</b>	<b>Taxes with Respect to Funded Welfare Benefit Plans</b> 201424004 201442064 201442065 201451044 201625019 201702029 <ul style="list-style-type: none"> <li>Disqualified Benefits 201232022 201424004 201442064 201442065 201528038 201530022 201545026 201625019 201702029 201825012 201833014</li> </ul>	<b>4976.00-00</b> 4976.01-00
<b>Section 4978</b>	<b>Tax on Certain Dispositions by Employee Stock Ownership Plans And Certain Cooperatives</b> <ul style="list-style-type: none"> <li>Tax on Disposition of Certain Securities 201625005</li> </ul>	<b>4978.00-00</b> 4978.01-00

<b>Section 4980</b>	<b>Tax on Reversion of Qualified Plan Assets to Employer</b> 201424032 201430025 201532035 201625005	<b>4980.00-00</b>
	• Exceptions 201538022 201626003 201626005	4980.02-00
<b>Section 4980A</b>	<b>Tax on Excess Distributions from Qualified Retirement Plans</b> 201221059	<b>4980A.00-00</b>
<b>Section 4980B</b>	<b>Failure to Satisfy Continuation Coverage Requirements of Group Health Plans (See Also 162.33-00 et. seq.)</b> 201212011	<b>4980B.00-00</b>
<b>Section 4982</b>	<b>Excise Tax on Undistributed Income of Regulated Investment Companies</b> 201305004 201709017 201709018	<b>4982.00-00</b>
	• Definitions and Special Rules 201305004 201709017 201709018	4982.05-00
	• <i>Capital Gain Net Income</i> 201305004	4982.05-01
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<b>Section 5000</b>	<b>Certain Group Health Plans</b> 201447035	<b>5000.00-00</b>
<b>Section 6001</b>	<b>Notice or Regulations Requiring Records, Statements, and Special Returns (Sufficient v. Insufficient Records) (See 7602.00-00)</b>	<b>6001.00-00</b>
	• Automatic Data Processing Systems 201210028	6001.03-00
<b>Section 6011</b>	<b>General Requirement of Return, Statement, or List</b> 201603031	<b>6011.00-00</b>
	• Employer Requirements 201438021	6011.04-00
	• <i>Taxpayer Identification Number</i> 201650020	6011.04-02
	• Form of Return	6011.06-00
	• <i>Magnetic Media</i> 201407013 201625015	6011.06-01
<b>Section 6012</b>	<b>Persons Required to Make Returns of Income (Required v. Not Required)</b> 201432022	<b>6012.00-00</b>
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<b>Section 6013</b>	<b>Joint Returns of Income Tax by Husband and Wife</b> 201325013 201411017	<b>6013.00-00</b>
	• Signatures on Return	6013.01-00
	• <i>Agent or Guardian</i> 201211015	6013.01-01
	• Marital Status	6013.03-00
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<b>Section 6015</b>	<b>Declaration of Estimated Income Tax by Individual (Repealed 1984) (See Also 6654.00-00)</b> 201826011	<b>6015.00-00</b>
<b>Section 6020</b>	<b>Returns Prepared for or Executed by Secretary</b> 201238028	<b>6020.00-00</b>
<b>Section 6031</b>	<b>Return of Partnership Income</b> • Information Required to be Provided to Partners • <i>Penalties</i> 201733013	<b>6031.00-00</b>  6031.04-00 6031.04-02
<b>Section 6033</b>	<b>Returns by Exempt Organizations (Section 501 Organizations)</b> 201217025 • Exempt v. Non Exempt From Filing 201204016 201217025 201551001	<b>6033.00-00</b>  6033.01-00
<b>Section 6034A</b>	<b>Information to Beneficiaries of Estates and Trusts</b> 201207006	<b>6034A.00-00</b>
<b>Section 6037</b>	<b>Return of S Corporation</b> 201747006	<b>6037.00-00</b>
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<b>Section 6038A</b>	<b>Information with Respect to Certain Foreign Corporations</b> 201736021	<b>6038A.00-00</b>
<b>Section 6038B</b>	<b>Notice of Certain Transfers to Foreign Persons</b> • Penalty 201736021	<b>6038B.00-00</b> 6038B.02-00
<b>Section 6039F</b>	<b>Notice of Large Gifts Received from Foreign Persons</b> 201402010 201402010	<b>6039F.00-00</b>
<b>Section 6041</b>	<b>Information at Source</b> 201201001 201219013 201221002 201252005 201307005 201310043 201311006 201348006 201349013 201426002 201431002 201444001 201447025 201527018 201539025 201622011 201815005 201816004 • Fixed or Determinable Gains, Profits, or Income 201607004 • Payments Specifically Included 201533012 • Exceptions 201327002 201349013 • Payments By United States Or A State 201623003 201624012 201743010 • Bingo, Keno, and Slot Machine Winnings 201246028 201248022 201433015	<b>6041.00-00</b>     6041.03-00  6041.05-00  6041.06-00  6041.08-00  6041.10-00
<b>Section 6041A</b>	<b>Returns Regarding Payments of Remuneration for Services and Direct Sales</b> • Payments by Governmental Units 201624012 • Exceptions 201349013	<b>6041A.00-00</b>  6041A.04-00  6041A.05-00

<b>Section 6045</b>	<b>Returns of Brokers</b>	<b>6045.00-00</b>
	• Real Estate Transactions 201313028	6045.03-00
	• <i>Persons Required to Report</i> 201514001	6045.03-06
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<b>Section 6046</b>	<b>Returns as to Organization or Reorganization of Foreign Corporations and as to Acquisitions of Their Stock</b> 201736021	<b>6046.00-00</b>
<b>Section 6048</b>	<b>Returns as to Certain Foreign Trusts</b> 201208028 201402006 201402006 201736021	<b>6048.00-00</b>
<b>Section 6049</b>	<b>Returns Regarding Payments of Interest</b> 201221018 201310043 201426002	<b>6049.00-00</b>
<b>Section 6050I</b>	<b>Returns Relating to Cash Received in Trade or Business</b> 201540013	<b>6050I.00-00</b>
	• Compliance 201540013	6050I.01-00
<b>Section 6050J</b>	<b>Returns Relating to Foreclosures and Abandonments of Security</b> 201533012	<b>6050J.00-00</b>
<b>Section 6050P</b>	<b>Returns Relating to Cancellation of Indebtedness by Certain Financial Entities</b> 201217001 201240001 201301013 201532022 201540009 201543004 201642011 201742017 201807008	<b>6050P.00-00</b>
<b>Section 6051</b>	<b>Receipts for Employees</b> 201312030 201605015 201623003 201624012	<b>6051.00-00</b>
<b>Section 6061</b>	<b>Signing of Returns and Other Documents</b> 201210031 201214027 201302035 201316018 201625016	<b>6061.00-00</b>
	• Electronic Signature 201650019	6061.07-00
<b>Section 6062</b>	<b>Signing of Corporation Returns</b> 201411024 201536025	<b>6062.00-00</b>
<b>Section 6063</b>	<b>Signing of Partnership Returns</b> 201425011	<b>6063.00-00</b>
<b>Section 6081</b>	<b>Extension of Time for Filing Returns</b> 201202005 201409005	<b>6081.00-00</b>
<b>Section 6103</b>	<b>Confidentiality and Disclosure of Returns and Return Information</b> 201237018 201239009 201310041 201312046 201411023 201545023 201608015 201650016 201742024	<b>6103.00-00</b>
	• General Rule 201218013 201443017 201443018 201545023 201746025	6103.01-00
	• Definitions 201319013 201515028 201608013 201728022	6103.02-00
	• Disclosure Pursuant to Taxpayer's Consent 201214024 201235012 201312037 201502011 201515027 201545023	6103.03-00

	• Disclosure to Persons Having Material Interest 201302033	6103.05-00
	• Disclosure to Departments of Treasury or Justice Employees for Tax Administration Purposes 201216036 201550038 201550039	6103.08-00
	• Disclosure for Tax Administration Purpose 201250020 201742024	6103.11-00
	• Disclosure for Certain Tax Administration Services 201219020	6103.14-00
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	• Employer ID Numbers 201520011 201520011 201520011 201650020	6109.03-00
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	<ul style="list-style-type: none"> <li>• <i>State and Local Taxes and Liens</i> 201244016</li> </ul>	6321.03-23
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	<ul style="list-style-type: none"> <li>• Exempt Property (See 6334.00-00) 201248020</li> </ul>	6331.11-00
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	<ul style="list-style-type: none"> <li>• Interest on Deficiencies 201405013</li> </ul>	6601.01-00
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	<ul style="list-style-type: none"> <li>• Interest on Delinquent Taxes</li> </ul>	6601.02-00
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• Section 42; Low-Income Housing Credit

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<ul style="list-style-type: none"> <li>• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation</li> </ul>	9100.21-00
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• Other

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



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

• Not Able to Identify Under Present List

9999.98-00

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