

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>Normalization Rules</i> 201223013 201223014 201334036 201418024 201436037 201436038 201438003 201519021 201531010 201531011 201531012 201532018 201532024 201532025 201534001 201541010 201544018 201548017 201603017 201619005 201640005 201709008 201717008 201718015 201739001 201743009 201745002 201752002 201817006 201828010	167.22-01
	• Computer Software 201549024	167.28-00
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	• Recovery Period 201216029	168.18-00
	• Classification of Property 201216029 201243003 201244015 201310028 201404001 201509029 201543001	168.20-00
	• <i>Assigned</i> 201539024	168.20-01
	• Public Utility Property	168.24-00
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	• Property Used Predominantly Outside the United States 201216008 201510038	168.25-00
	• Alternative Depreciation System (ADS) 201316006 201316007	168.29-00
	• <i>Outside the United States</i> 201324005 201324006	168.29-01
	• <i>Tax-Exempt Use Property</i> 201436048 201606005 201722001 201737002	168.29-02
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	• Time of Making Contribution 201730012 201730017 201730018 201730019	170.01-00
	• Value of Contribution 201319010 201443019 201443020	170.02-00
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	• Carryback and Carryover 201228013 201233006 201249004 201309013 201310025 201335007 201532004 201616009 201628003	172.01-00
	• <i>Allowance Only to Same Taxpayer (Libson Shops)</i> 201605018	172.01-01

	• Specified Business 201612013 201447006	172.03-00
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	• Permanent Improvements 201213023	263.03-00
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	<ul style="list-style-type: none"> • <i>Acquisition Costs</i> 201442021 201528012 201549020 201624021 	263.08-04
	<ul style="list-style-type: none"> • Acquisition of Property, Intangibles 201543014 201614037 	263.13-00
	<ul style="list-style-type: none"> • Allocation Between Capital Expenditure and Expense 201234026 201234027 201827009 	263.14-00
	<ul style="list-style-type: none"> • Election to Deduct or Capitalize Certain Expenditures 201221013 201405009 201535002 	263.16-00
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	<ul style="list-style-type: none"> • <i>Direct Costs</i> 201439001 	263A.03-01
	<ul style="list-style-type: none"> • <i>Indirect Costs</i> 201302018 	263A.03-02
	<ul style="list-style-type: none"> • Allocation Methods 201439001 	263A.04-00
	<ul style="list-style-type: none"> • <i>Simplified Production Method</i> 201439001 	263A.04-05
	<ul style="list-style-type: none"> • Interest Capitalization 201302017 201638022 	263A.08-00
	<ul style="list-style-type: none"> • <i>Designated Property</i> 201302017 	263A.08-01
	<ul style="list-style-type: none"> • Oil and Gas Activities 201211011 	263A.13-00
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	<ul style="list-style-type: none"> • Exceptions 201322035 201617004 	264.03-00
	<ul style="list-style-type: none"> • Key Persons 201617004 201736019 	264.04-00
	<ul style="list-style-type: none"> • Allocation of Interest Expense to Policy Cash Values 201617004 	264.05-00
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	<ul style="list-style-type: none"> • Losses: Deduction Disallowed 201343021 	267.01-00
	<ul style="list-style-type: none"> • Expenses and Interest: In General 	267.02-00
	<ul style="list-style-type: none"> • <i>Matching of Deduction and Payee Income</i> 201228035 	267.02-01

	• <i>Payments to Foreign Persons</i> 201228035 201334037	267.02-03
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	• <i>Controlled Group Defined</i> 201405009	267.07-01
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	• Disproportionate Redemption of stock 201202010 201202020 201236025	302.02-00

	• Complete Termination of Interest 201228012 201405005	302.03-00
	• Constructive Ownership	302.05-00
	• <i>Waiver of Family Attribution by Individual</i> 201805011	302.05-01
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	• Stock Dividends 201304002 201404005 201446013 201447019 201516047 201537020	305.01-00
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	• Disproportionate Distributions 201213011 201404005 201446013 201537020 201604008 201717005	305.04-00
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	• With Respect to its Stock 201405005 201835001	311.01-00
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	<ul style="list-style-type: none"> • <i>Earnings and Profits</i> 201637010 	316.09-03
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	<ul style="list-style-type: none"> • Redemption of Stock v. Not a Redemption 201247010 	317.02-00
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	<ul style="list-style-type: none"> • Year Liquidation Occurs 201228023 	331.04-00
	<ul style="list-style-type: none"> • Form v. Substance 201252008 	331.07-00
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	<ul style="list-style-type: none"> • Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002 201730010 201827006 	332.01-00
	<ul style="list-style-type: none"> • Debts of Parent to Subsidiary 201213018 	332.07-00
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	<ul style="list-style-type: none"> • Liquidation in a Reorganization 	336.03-00
	<ul style="list-style-type: none"> • <i>Distribution of Property to a Related Person</i> 201418025 	336.03-01
	<ul style="list-style-type: none"> • <i>Disqualified Property</i> 201418025 	336.03-02
	<ul style="list-style-type: none"> • <i>Liquidation to which section 332 Applies</i> 201328003 	336.03-05
	<ul style="list-style-type: none"> • 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 201836002 201836003 	336.05-00
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	<ul style="list-style-type: none"> • Adoption of Plan and 12-Month Period 	337.01-00
	<ul style="list-style-type: none"> • <i>Date Plan Adopted</i> 201731008 	337.01-01
	<ul style="list-style-type: none"> • Sale or Exchange 201801006 201801009 	337.03-00
	<ul style="list-style-type: none"> • Section 332 Liquidations 201404004 	337.10-00
	<ul style="list-style-type: none"> • 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	337.16-01
	• <i>Allowable Worthless Stock Loss</i> 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	337.16-02
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	• <i>Time in which Election must be made</i> 201206010 201246021 201632019 201338011 201437005 201438018 201503007 201510037 201530017 201534007 201611016 201738002 201826004 201835003	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
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	• Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007 201506008 201601001 201818010	351.01-00
	• Series of Transactions 201212001 201506008 201531014	351.02-00
	• "Property" Defined 201506008 201552026	351.05-00
	• Constructive Exchange 201350001	351.11-00
	• Section 351 v. Section 304 (See Also 0304.01-01) 201228034	351.12-00

	<ul style="list-style-type: none"> Investment Company Exception 201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020 201810005 	351.13-00
	<ul style="list-style-type: none"> Non-Qualified Preferred Stock 201716045 	351.14-00
	<ul style="list-style-type: none"> Exceptions 201552026 	351.15-00
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	<ul style="list-style-type: none"> Substantially All of the Assets 201731008 	354.05-00
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	201202007 201208017 201213001 201213005 201216027 201228030 201228033 201229002 201232033 201236014 201238018 201240013 201244006 201245020 201252017 201305003 201306010 201310023 201312017 201323017 201325009 201328024 201330002 201330022 201612012 201634010 201731004 201330002 201330022 201333007 201334009 201334032 201337003 201338040 201339001 201340009 201341026 201347005 201349006 201352007 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	
	<ul style="list-style-type: none"> 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 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 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 201834006 201835001 201836001 	355.01-00
	<ul style="list-style-type: none"> Split-Off 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 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005 201512001 201625012 201625013 	355.01-01
	<ul style="list-style-type: none"> Split-Up 201402002 201418018 201423012 	355.01-02

	• Non Pro Rata Distributions, etc. 201233016 201625012 201625013	355.02-00
	• Active Business 201219003 201251006 201634010 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 201542004 201551009 201605016 201606014 201607003 201624004 201625012 201625013 201626002 201633009 201634010 201637013 201643008 201706005 201730010 201818010 201827008 201834006	355.03-00
	• <i>Five-Year Requirement</i> 201251006 201528016 201624004 201633009 201643008 201706005	355.03-01
	• Business Purpose 201308017 201308018 201308017 201308018 201730010	355.04-00
	• Control 201437013 201527003 201818010	355.05-00
	• <i>Distribution of Control</i> 201731004 201437013 201605016 201703012	355.05-01
	• Device 201734004 201743017	355.06-00
	• Continuity of Interest 201644018	355.07-00
	• Distributions Within a Consolidated Group 201305003 201352007 201445008 201730010	355.09-00
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001 201740015 201748007 201801005 201801012	355.10-00
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	• Securities as "Other Property" 201527003	356.02-00
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	• Liabilities in Excess of Basis	357.02-00
	• <i>In General</i> 201721002	357.02-01
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	• Assumption of Liabilities 201721002	358.03-00

<ul style="list-style-type: none"> • 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	
<ul style="list-style-type: none"> • <i>Using Stock of Corporation Controlling Merged Corporation</i> 	368.01-02
201820002	
<ul style="list-style-type: none"> • Stock for Stock (Type "B") 	368.02-00
201249011 201250021 201324009 201603020	
<ul style="list-style-type: none"> • <i>Liquidation Distribution</i> 	368.02-02
201418039 201418046	
<ul style="list-style-type: none"> • Stock for Property (Type "C") 	368.03-00
201224006 201228030 201247009 201252014 201324003 201731008 201340016 201411002 201413003 201418039 201418046 201422004 201424007	
<ul style="list-style-type: none"> • <i>Substantially All the Property</i> 	368.03-01
201247009 201731008	
<ul style="list-style-type: none"> • Assets for Control of Transferee (Type "D") 	368.04-00
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<ul style="list-style-type: none"> • Recapitalization (Type "E") 	368.05-00
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<ul style="list-style-type: none"> • Change in Identity, etc. (Type "F") 	368.06-00
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<ul style="list-style-type: none"> • Continuity of Interest Rule 	368.08-00
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<ul style="list-style-type: none"> • <i>Related party Acquisitions</i> 	368.08-03
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<ul style="list-style-type: none"> • <i>Business Enterprise Continuity</i> 	368.08-06
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<ul style="list-style-type: none"> • <i>Historic Business Assets</i> 	368.08-07
201224006	
<ul style="list-style-type: none"> • <i>Transfers to Controlled Corporations</i> 	368.08-08
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	• Plan of Reorganization 201411002 201626002 201627001	368.09-00
	• <i>Several Steps</i> 201252014 201411002	368.09-01
	• Liquidation v. Reorganization 201505012	368.12-00
	• Transactions Involving Two or More Investment Companies 201247009	368.13-00
	• Transfer by Corporation in Title 11 Case (Type "G") 201208036 201230020 201523001 201644018 201716002 201805012	368.14-00
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	• Method of Accounting 201237012 201343012	381.04-00
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	• General Rule 201648004	382.01-00
	• Scope of Section 382 Limitation	382.02-00
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	• Value of Old Loss Corporation 201435003	382.05-00
	• Ownership Change 201350006	382.07-00
	• <i>Segregation Rules</i> 201350006 201451015	382.07-05
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	• <i>Net Unrealized Built-in Gain</i> 201629007	382.08-01
	• Definitions and Special Rules 201215007 201403007	382.11-00
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	• Operating Rules 201322032 201335012 201443009	382.12-00
	• <i>Contributions to Capital</i> 201350006	382.12-01
	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003 201648004	382.12-08
	• <i>Election Out</i> 201519004	382.12-13

	<ul style="list-style-type: none"> • <i>Controlled Groups</i> 	382.12-16
	201232016 201232017 201335012 201421011 201421012 201421013 201443009	
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	201806005	
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	<ul style="list-style-type: none"> • Debt v. Equity 	385.01-00
	201230008 201323021	
	<ul style="list-style-type: none"> • New Financial Products 	385.03-00
	201209006 201226026	
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	201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003 201750004	
	<ul style="list-style-type: none"> • Impossibility of Diversion 	401.01-00
	<ul style="list-style-type: none"> • <i>Exclusive Benefit of Employees or Their Beneficiaries</i> 	401.01-01
	201538022	
	<ul style="list-style-type: none"> • <i>Definitely Determinable Benefits Under a Pension Plan</i> 	401.01-03
	201501025	
	<ul style="list-style-type: none"> • Impossibility of Diversion 	401.03-00
	201228055	
	<ul style="list-style-type: none"> • Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 	401.04-00
	201440027 201605006	
	<ul style="list-style-type: none"> • <i>Discrimination in Availability of Form of Benefit</i> 	401.04-03
	201605006	
	<ul style="list-style-type: none"> • <i>Comparability Among Two or More Plans</i> 	401.04-04
	201810008	
	<ul style="list-style-type: none"> • Required Distributions 	401.06-00
	201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024 201628004 201628005 201628006	
	<ul style="list-style-type: none"> • <i>In General</i> 	401.06-01
	201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028	
	<ul style="list-style-type: none"> • <i>Employee Dies Before Entire Interest Distributed</i> 	401.06-02
	201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025 201750004	
	<ul style="list-style-type: none"> • Commencement of Benefits Under Qualified Trusts 	401.11-00
	201221033	
	<ul style="list-style-type: none"> • Additional Participation Requirements (See Also 410.00-00) 	401.20-00
	201810008	
	<ul style="list-style-type: none"> • Medical, Etc. Benefits 	401.27-00
	201611003 201625005 201639001 201805002	
	<ul style="list-style-type: none"> • Cash or Deferred Arrangements 	401.29-00
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	<ul style="list-style-type: none"> • <i>Special Antidiscrimination Rules</i> 	401.29-01
	201615013	

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	201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201618019 201634024 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 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 201835017	
	• Exempt Trust 201417025 201821008 201831006	402.01-00
	• Non-Exempt Trust 201749007	402.02-00
	• Foreign Situs Trust 201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046	402.03-00
	• Amounts Distributed or Made Available to Beneficiary 201431037 201527042	402.06-00
	• Unrealized Appreciation of Employer's Securities 201242019 201427024	402.07-00
	• Rollover Contributions 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201618014 201330047 201341038 201346013 201403020 201403025 201418063 201419020 201419021 201420026 201426032 201442070 201443029 201443030 201445028 201446031 201446032 201446038 201448033 201452022 201452025 201505045 201514020 201521022 201524027 201535026 201539036 201543022 201622040	402.08-00
	• <i>Reorganization Payments</i> 201535025	402.08-03
	• <i>By a Surviving Spouse</i> 201523019 201523020 201821008	402.08-05
	• Tax on Lump Sum Distributions 201241019	402.09-00
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	201230030	
	• Non-Forfeitable Rights 201345036 201451062 201501026	403.03-00
	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 201634021 201538020 201634021	403.04-00
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	• Rollover Amounts 201212023 201224043 201323040 201419021 201524027 201644023	403.05-00

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	201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201639018	
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	201540015	
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	201208039 201612001 201618011 201632015 201405032 201405033 201405034 201423043 201431038 201439006 201451065 201611022 201707001 201736018 201831004	
	• Exclusive Benefit of Individual or His Beneficiary	408.01-00
	201225020	
	• Qualification	408.02-00
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	201628004 201628005 201628006 201633025 201706004 201750004	

• Rollover Contributions

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	201437023	
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	201219035 201219036 201219037 201230029 201242018 201320022 201612001 201404016 201404018 201442071 201446036 201448034 201449012 201449013 201506015 201511022 201511045 201645012	
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	201205020 201208042 201221038 201221039 201238030 201330030 201330030 201427030 201428017 201437021 201511040 201511041 201525019 201619016 201719029 201727011 201832020	

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	<ul style="list-style-type: none"> • Alternative Minimum Funding Standard 	412.08-00
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	201305021 201317025 201340026 201351030 201425026 201443035 201443036 201509069 201529009 201606029 201720009 201803007	
	<ul style="list-style-type: none"> • Employees of Businesses Under Common Control 	414.03-00
	201715001	
	<ul style="list-style-type: none"> • Church Plan 	414.08-00
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	<ul style="list-style-type: none"> • Certain Employee Contributions 	414.09-00
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	<ul style="list-style-type: none"> • Employees of an Affiliated Service Group 	414.13-00
	201715001	
	<ul style="list-style-type: none"> • Separate Lines of Business and Operating Units 	414.18-00
	201552002	
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	201440027 201441032 201441033 201441034 201447061 201532036 201537024 201539030 201643024	
	<ul style="list-style-type: none"> • Limitation for Defined Benefit Plans 	415.01-00
	201527042	
	<ul style="list-style-type: none"> • <i>Qualified Participant</i> 	415.01-05
	201347028	
	<ul style="list-style-type: none"> • Limitation for Defined Contribution Plans 	415.02-00
	201715001	
	<ul style="list-style-type: none"> • <i>Annual Addition</i> 	415.02-01
	201831006	
	<ul style="list-style-type: none"> • <i>Participant's Compensation</i> 	415.02-02
	201511039	
	<ul style="list-style-type: none"> • <i>Stock Ownership Plans</i> 	415.02-05
	201424030	
	<ul style="list-style-type: none"> • Qualified Governmental Excess Benefit Plans 	415.12-00
	201537024 201539030 201546012 201643014	
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	• <i>Consent Needed</i> 201442050 201442051	446.04-03
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	• <i>Change in Method of Accounting for Depreciation</i> 201436048	446.04-17
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	• 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
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	• 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
	• Contingent Payment Sales 201241001	453.09-00
	• <i>Alternative Basis Recovery</i> 201241001 201417006 201626009 201626010 201626011 201626012	453.09-01
	• Definitions	453.10-00
	• <i>Installment Method</i> 201348007	453.10-02
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	<ul style="list-style-type: none"> • Instrumentalities of U.S. 	501.01-00
	201749019 201503016 201503019 201509039	
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	201309014 201552033 201617011	

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201241010 201731016 201827013	
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• <i>Civil Rights Groups</i>	501.03-07
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201221024 201517011	
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• <i>Research Organizations</i>	501.03-21
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<ul style="list-style-type: none"> • <i>Scientific Organizations</i> 201311030 201313032 201701022 201717048 201818018 	501.03-24
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<ul style="list-style-type: none"> • <i>State Instrumentalities</i> 201411018 	501.03-26
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<ul style="list-style-type: none"> • <i>Cooperative Hospital Service Organizations</i> 201218016 201433018 	501.03-32
<ul style="list-style-type: none"> • <i>Lessening the Burdens of Government</i> 201213029 201214034 201413012 201531022 	501.03-33
<ul style="list-style-type: none"> • <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 201204018 201205014 201213032 201214035 201215014 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201224031 201224034 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016 201329022 201731017 201749020 201331006 201333017 201333018 201334045 201335017 201338053 201338055 201349018 201351024 201403019 201403020 201406019 201409013 201411039 201414028 201424028 201425013 201429031 201443021 201449002 201451033 201503020 201505043 201507025 201511025 201518018 201552032 201615014 201640021 201641026 201642037 201710032 201710034 201736026 201750019 201801014 201802018 201803010 201810010 201820020 201832016 201832017 	501.04-00
<ul style="list-style-type: none"> • <i>Local Associations of Employees</i> 201321033 201321035 201321036 201321038 201323027 201323032 201443020 201736026 201810010 	501.04-01
<ul style="list-style-type: none"> • <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 201406019 201451033 	501.04-02
<ul style="list-style-type: none"> • <i>Political Activities Organizations</i> 201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403020 201424028 201449002 201552032 201615014 	501.04-03
<ul style="list-style-type: none"> • <i>Community</i> 201338053 	501.04-06

<ul style="list-style-type: none"> • <i>Homeowners Association</i> 	501.04-07
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<ul style="list-style-type: none"> • <i>Agriculture and Horticulture Organizations</i> 	501.05-01
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<ul style="list-style-type: none"> • <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 	501.06-00
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<ul style="list-style-type: none"> • <i>Performance of Particular Services for Members</i> 	501.06-01
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<ul style="list-style-type: none"> • <i>Conduct of Business for Profit</i> 	501.06-02
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<ul style="list-style-type: none"> • <i>Profit v. Not for Profit</i> 	501.07-01
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<ul style="list-style-type: none"> • <i>Distribution of Assets</i> 	501.07-02
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201204018 201302043 201306027 201315030 201629009	
<ul style="list-style-type: none"> • <i>Automobile Clubs</i> 	501.07-04
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<ul style="list-style-type: none"> • <i>Business with Nonmembers</i> 	501.07-05
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<ul style="list-style-type: none"> • <i>Payment of Benefits to Members</i> 	501.07-06
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<ul style="list-style-type: none"> • Fraternal Beneficiary Societies (See Also 0501.03-09) 	501.08-00
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<ul style="list-style-type: none"> • Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 	501.09-00
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<ul style="list-style-type: none"> • <i>Permissible Benefits</i> 	501.09-01
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<ul style="list-style-type: none"> • <i>Membership</i> 	501.09-04
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<ul style="list-style-type: none"> • Domestic Fraternal Societies, Orders, and Associations 	501.10-00
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<ul style="list-style-type: none"> • Local Benevolent Life Insurance Associations, etc. 	501.12-00
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<ul style="list-style-type: none"> • <i>Mutual Ditch or Irrigation Companies</i> 	501.12-01
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<ul style="list-style-type: none"> • <i>Mutual or Cooperative Telephone Companies</i> 	501.12-02
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<ul style="list-style-type: none"> • Cemetery Companies 	501.13-00
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<ul style="list-style-type: none"> • Credit Unions 	501.14-00
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<ul style="list-style-type: none"> • Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 	501.15-00
201713012 201713013 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016	
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201333014	
<ul style="list-style-type: none"> • Supplemental Unemployment Benefit Trusts 	501.17-00
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<ul style="list-style-type: none"> • Organization of Past or Present Armed Forces Members 	501.19-00
201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015	

• 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 201835012	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 201410035 201411038 201411039 201417017 201419019 201424024 201428022 201428026 201428027 201433019 201433020 201443021 201443022 201451043 201451045 201502017 201504017 201511026 201514011 201515037 201519033 201519034 201519035 201529012 201533014 201545028 201545029 201548021 201548025 201604018 201614038 201617011 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 201411039 201428026 201440021 201502017 201504017 201511026 201519035 201525012 201545029 201548025 201614038 201636046 201640019 201640022 201740023 201751016 201822032 201831014 201831015 201835009	501.32-01

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201226029 201228041 201236033 201315028 201350043 201414024 201451043 201451045 201652029	
<ul style="list-style-type: none"> • "Exclusively" Test 	501.35-00
201221023 201228040 201237019 201303019 201303020 201306026 201322053 201632021 201701020 201334045 201340021 201345031 201345032 201405023 201407020 201414024 201415007 201431032 201433019 201452018 201505042 201511024 201523021 201529013 201538025 201540019 201545030 201617011 201702042 201712015 201718038 201721022 201729022 201733017 201737013 201747009 201801013 201808020 201818018 201833032 201835006 201835012	
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<ul style="list-style-type: none"> • Section 501(c)(3) Organizations 	501.36-01
201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201632021 201749017 201330037 201330038 201403017 201405023 201414024 201428022 201428023 201510058 201517008 201525011 201535019 201538025 201540016 201545031 201601014 201617012 201641025 201641027 201702041 201710031 201710033 201712017 201717048 201733015 201743018 201803009 201814010 201830023	
<ul style="list-style-type: none"> • Publishing Activities, Radio, Television, etc. 	501.36-03
201204021 201252025 201433020 201526020 201710031 201710033 201835008	

	• <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
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	• <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
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	• <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 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	
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	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	
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	201208038 201209014 201218014 201218015 201223021 201250025 201251019	
	201306023 201311032 201311036 201321024 201321025 201323029 201328035	
	201701002 201406020 201407022 201409009 201413012 201422027 201423027	
	201423030 201425016 201426029 201430017 201434025 201440022 201441019	
	201451044 201501014 201503018 201613014 201613015 201630009 201636042	
	201636043 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	
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	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
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	201213034 201213035 201235024 201302043 201344011 201425016 201434025	
	201545027 201833013	
	• Modifications	512.10-00
	201409009 201435017 201441018 201503018 201603032	

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	• Trusts 201613014 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
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	• Revocation of Election 201244005 201327008	528.04-00
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	• Preferential Dividends 201216031 201304002 201316013 201327006 201444022 201516047	562.03-00

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	• Charitable Deduction 201202019 201225004 201343002 201611002 201714002 201714003 201721003 201803004	642.03-00
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	• Charitable Remainder Annuity Trust 201333006	664.03-01
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	• Valuation 201325018 201325019 201325020 201325021	664.04-00

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	201244004 201245006 201310002 201310003 201310004 201310005 201310006 201343021 201349001 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201440008 201440009 201440010 201440011 201440012 201507008 201532023 201613007 201614006 201614007 201614008 201636027 201636028 201636029 201636030 201636031 201636032 201642019 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201709020 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201832005 201832006 201832007 201832008 201832009 201836006	
	• Persons Treated as Grantors	671.02-00
	201226019 201326011 201430003 201430004 201430005 201430006 201430007 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201523017 201527004 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201628010 201653007 201653008 201653009 201739004 201832005 201832006 201832007 201832008 201832009	
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	201532023 201544002 201807001	
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	201438014 201611002	
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	• Partnership Agreement 201517006 201537002 201537003	704.01-00
	• <i>Section 704(c) Considerations</i> 201216019 201421001 201505001 201537002 201537003 201710007 201710008 201747001	704.01-04
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	201613001 201613002 201613003 201714028	
	• Not in Capacity as Partner 201324013	707.01-00
	• Sales or Exchanges With Respect to Controlled Partnership 201737011	707.02-00
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	201315026 201605004 201619001 201643016 201643017 201643018 201643019 201745005	
	• Termination 201244004 201326007 201528007 201619001 201643016 201643017 201643018 201643019 201723008 201723009	708.01-00
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	• Division 201619001 201643016 201643017 201643018 201643019	708.03-00
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	201308019 201326014 201308019 201422004 201511020 201547003 201633028 201710007 201710008 201810005	
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	201314004 201421001 201421016 201511020 201537002 201537003	
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	• <i>Constant Interest Rate Election</i> 201619004	1276.02-02
Section 1286	Tax Treatment of Stripped Bonds 201229003 201701017 201502006 201502007	1286.00-00
Section 1295	Qualified Electing Fund	1295.00-00
	• Time For Making Election 201228021 201249014	1295.02-00
	• <i>Retroactive Elections</i> 201201013 201210017 201248009 201248010 201302010 201302011 201302019 201302020 201314026 201319006 201319007 201321010 201322017 201322018 201330019 201330020 201330021 201330019 201330020 201330021 201333004 201334007 201334034 201340008 201344008 201349002 201349010 201349011 201349012 201350011 201350012 201350013 201350014 201350015 201350016 201350017 201350018 201350019 201350020 201350021 201350022 201350023 201350024 201350025 201411001 201412006 201412010 201417009 201417010 201417011 201417012 201417013 201417014 201417015 201417016 201422002 201422003 201422019 201422021 201423002 201423004 201423008 201423015 201427002 201427003 201427004 201427005 201427006 201429002 201429003 201429004 201429011 201429021 201431021 201431022 201431023 201431024 201431025 201431026 201431027 201431028 201431029 201442004 201442005 201442006 201445006 201447022 201447024 201448004 201451020 201451021 201451022 201508008 201508009 201508010 201509028 201510040 201510041 201510042 201516062 201516063 201519022 201528008 201528009 201528036 201546010 201548018 201604002 201622028 201622029 201622030 201629005 201630006 201642025 201651004 201702001 201729003 201739006 201744004 201808012 201809006 201812006 201814006	1295.02-02
Section 1296	Passive Foreign Investment Company 201244003 201311014 201447003 201806001 201806002 201806003 201806004	1296.00-00
	• Characterization of Income	1296.02-00
	• <i>Application of Income Look-Through Rules</i> 201445005	1296.02-02
Section 1297	Special Rules 201322009 201515006	1297.00-00
Section 1301	Averaging of Farm Income	1301.00-00

	• Engaged in Farm Business 201435006	1301.01-00
Section 1311	Correction of Error 201208027 201313027	1311.00-00
	• Inconsistent Position v. No Inconsistent Position 201710029	1311.01-00
	• Correction Not Barred v. Barred at Time of Error 201823004	1311.02-00
Section 1313	Definitions	1313.00-00
	• Determination v. No Determination 201247001 201247011 201622032	1313.01-00
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 201224029 201328031	1341.00-00
Section 1361	Definitions	1361.00-00
	201203006 201216027 201232003 201233014 201237015 201238018 201238019 201238020 201238021 201238022 201238023 201238024 201243007 201243008 201301004 201302004 201302005 201302006 201310022 201314003 201322016 201322036 201325008 201618003 201634019 201341009 201414006 201419009 201426004 201436039 201442016 201447007 201450012 201604009 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 201608007 201735019 201747006 201750002 201825018 201831001	1361.01-00
	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 201205002 201208013 201218005 201237014 201250013 201250018 201338039 201424021 201426001 201523012 201523013 201525009 201528037 201544006 201546003 201546004 201604011 201735019 201743006 201815003 201831001	1361.01-02
	• <i>Non-Resident Alien as Shareholder</i> 201312023 201545015	1361.01-03
	• <i>More than One Class of Stock</i> 201207002 201214001 201218004 201234001 201236003 201309003 201314014 201314031 201322036 201326012 201328025 201612002 201634006 201341014 201444020 201444021 201506003 201518008 201528025 201538009 201607001 201608006 201608007 201633017 201634006 201751007 201813001 201813002 201813003 201815003 201825018	1361.01-04
	• Certain Trusts Permitted as Shareholders 201216034 201224013 201226019 201232003 201238017 201419009 201604009 201604010 201650007 201819002 201820001 201820009	1361.03-00
	• <i>Grantor Trusts</i> 201216025 201216034 201252007	1361.03-01
	• <i>Qualified Subchapter S Trusts</i> 201203011 201225005 201232003 201232027 201233014 201235008 201238017 201301004 201302004 201302005 201302006 201313002 201322016 201327009 201330012 201618003 201634019 201330012 201341003 201341009 201347014 201414006 201419009 201436039 201447007 201528020 201545015 201549001 201610012 201614002 201614003 201614019 201634019 201639010 201639011 201639012 201644006 201644007 201650007 201733001 201823003 201830004 201833010	1361.03-02

• *Electing Small Business Trusts*

1361.03-03

201201006 201224013 201238017 201341003 201422006 201436006 201436007
201511014 201545003 201545015 201546001 201549001 201549002 201549003
201639010 201639011 201639012 201730021 201737005 201744013 201811001
201819002 201820001 201820009 201824002 201824003 201834007 201834008
201834009

• Qualified Subchapter S Subsidiary

1361.05-00

201208011 201208022 201211009 201216015 201216027 201225006 201233003
201237015 201238019 201238020 201238021 201238022 201238023 201238024
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201310022 201314003 201320011 201325008 201326014 201328019 201634005
201634006 201701011 201701012 201701013 201337004 201426004 201442016
201442041 201444033 201444034 201444035 201444036 201444037 201450012
201516042 201516043 201516044 201516045 201516046 201527006 201531001
201536015 201540005 201544022 201549001 201550003 201550004 201604011
201608002 201633003 201634005 201634006 201635001 201638011 201639010
201639011 201639012 201644003 201647003 201649002 201650007 201711006
201728016 201740006 201740007 201740013 201750001 201750002 201810003
201815003 201824007

Section 1362

Election by Small Business Corporation

1362.00-00

201201006 201205002 201205006 201206009 201206011 201211002 201211004
201211005 201211006 201211007 201214010 201215004 201216027 201217006
201217009 201217013 201218008 201218009 201219014 201226001 201226013
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201310035 201311005 201311017 201314030 201316012 201320008 201322006
201322016 201322036 201324011 201328004 201328026 201328029 201330017
201330018 201632013 201634001 201634003 201634004 201634005 201634007
201634008 201308008 201330017 201330018 201334030 201334031 201338012
201340002 201343016 201345018 201346004 201405007 201414010 201416004
201418008 201418044 201418045 201420002 201425003 201425008 201426011
201429001 201431006 201437009 201442038 201442047 201443006 201443014
201444007 201447009 201503004 201507011 201516029 201516054 201519016
201527019 201537001 201538010 201539019 201544020 201549017 201550001
201603015 201604005 201604006 201608007 201610005 201614025 201631007
201633005 201633029 201634001 201634003 201634004 201634005 201634007
201634008 201636013 201636033 201648006 201650007 201702014 201706001
201706013 201706014 201709015 201710017 201710021 201710022 201714007
201721008 201722019 201724013 201727001 201729016 201730002 201732015
201732020 201743015 201747004 201750013 201801004 201801008 201804001
201805010 201807002 201807003 201807004 201810003 201810006 201813007
201813008 201813009 201813010 201813011 201813012 201813013 201813014
201813015 201815003 201815004 201817015 201819002 201820001 201820009
201821010 201821011 201822003 201824007 201825018 201830007 201831005
201831008 201833016

• Eligible v. Ineligible

1362.01-00

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201234011 201238006 201238007 201252001 201301008 201301011 201310019
201311017 201314030 201322036 201328004 201634003 201634004 201634006
201634008 201338012 201346004 201348001 201418044 201418045 201425008
201443006 201443014 201451016 201451019 201515013 201516003 201516009
201519016 201528017 201537001 201608007 201611010 201634003 201634004
201634006 201636015 201638003 201702014 201709015 201710017 201710021
201710022 201714018 201729016 201730002 201732015 201732020 201801007
201801008 201807002 201807003 201807004 201815003 201815004 201817015
201823002 201831008

<ul style="list-style-type: none"> • <i>Shareholder Consent</i> 	1362.01-01
201634003 201634004 201516009 201528017 201539019 201610005 201634003 201634004 201638003 201714018 201724021 201801004 201804001 201815003 201824004 201831008	
<ul style="list-style-type: none"> • <i>Election After Termination</i> 	1362.01-02
201206009 201217009 201312023 201320012 201550022 201645007 201702014 201709015 201710017 201710021 201710022 201729016 201732020 201801008	
<ul style="list-style-type: none"> • <i>Late Elections</i> 	1362.01-03
201201006 201202016 201203009 201203011 201204007 201207004 201208015 201208016 201208018 201208024 201210010 201210016 201210024 201210025 201213003 201213009 201213020 201214008 201214011 201214017 201215001 201216016 201216028 201216030 201217007 201217016 201219008 201219014 201221007 201223008 201224004 201224026 201225001 201226001 201226016 201226017 201227003 201227004 201228001 201228003 201228006 201228022 201228027 201228028 201230015 201230016 201233001 201233002 201233004 201233012 201234003 201234010 201234011 201234014 201234019 201234022 201235004 201236004 201236009 201236018 201237009 201237016 201238006 201238007 201238008 201243002 201246001 201246019 201247007 201248013 201249006 201249009 201250011 201251010 201252013 201301002 201301008 201301012 201302013 201307002 201310017 201310019 201310021 201310035 201311015 201311017 201314030 201314031 201314034 201314036 201314040 201314041 201315010 201320010 201321008 201321009 201321016 201322028 201324001 201324007 201324012 201325001 201328001 201634008 201731007 201335006 201335009 201335011 201336003 201337002 201338006 201338008 201338012 201338015 201340002 201341003 201341010 201341016 201341019 201343010 201343018 201346004 201349007 201351008 201403001 201403003 201403010 201406006 201410018 201411005 201411013 201414011 201414012 201418036 201420001 201420003 201422020 201425008 201436004 201440018 201441011 201442010 201442038 201443006 201444014 201447009 201501006 201502004 201507021 201509026 201515021 201516027 201516053 201516054 201519007 201519009 201519013 201519025 201523006 201523010 201524019 201524023 201528019 201541007 201550002 201550022 201603001 201604006 201611010 201614025 201634008 201636023 201645007 201705006 201706014 201714014 201714024 201717009 201717013 201717036 201719001 201724006 201728016 201729002 201730016 201732015 201743016 201807002 201807003 201807004 201807006 201822006 201823002	
<ul style="list-style-type: none"> • <i>Termination of Election</i> 	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 201444007 201450014 201508002 201523008 201526006 201538010 201702014 201709015 201710017 201710021 201710022 201722019 201729016 201732020 201738011 201801008 201815004 201817015 201831005	
<ul style="list-style-type: none"> • <i>Ceases to be Small Business Corporation</i> 	1362.02-02
201206009 201217009 201252001 201324004 201330017 201330018 201330017 201330018 201426018 201432006 201443014 201444007 201508002 201516001 201516002 201644007 201702014 201709015 201710017 201710021 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	
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201523005 201523008 201528028 201538010 201541003 201629001 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
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201537001 201538009 201538010 201539019 201541003 201542001 201544006
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201714014 201714015 201714018 201716003 201716004 201716006 201716009
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201737005 201739007 201740001 201742003 201742015 201742016 201743001
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	201745011 201747004 201748003 201748004 201750001 201750007 201750013 201751007 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	
Section 1366	Pass-Thru of Items to Shareholders 201327009 201333008 201429025	1366.00-00
Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owning, Shareholders 201237017 201421015 201440013	1367.00-00
Section 1368	Distributions 201207002 201216027 201328025 • Accumulated Adjustments Account 201421015 201440013 201446021	1368.00-00 1368.01-00
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) 201202014 201219003 201314008 201348007 201722008	1374.00-00
Section 1381	Organizations to Which Part Applies 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001 • Certain Other Cooperatives 201228014	1381.00-00 1381.02-00
Section 1382	Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 • Patronage Dividends 201228035 201809005 • Exceptions 201407003	1382.00-00 1382.02-00 1382.04-00
Section 1385	Amounts Includible in Patron's Gross Income 201604008 201750003	1385.00-00
Section 1388	Definitions; Special Rules 201234018 201750003 201809005	1388.00-00
Section 1402	Definitions 201402004 • Net Earnings From Self-Employment • <i>Limited Partners</i> 201436049 201640014 • Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.00-00 1402.01-00 1402.01-03 1402.05-00
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201202001 201311006 201727005 201727006 • Who must Withhold • <i>Liability of Withholding Agent</i> 201428007 • Income Subject to Withholding v. Not Subject to Withholding	1441.00-00 1441.01-00 1441.01-02 1441.02-00

	• <i>Sale or Exchange of Capital Assets</i> 201343020	1441.02-03	
	• Exemptions from Withholding	1441.03-00	
	• <i>Effectively Connected Income</i> 201428007	1441.03-01	
Section 1442	Withholding of Tax on Foreign Corporations (Required v. Not Required) 201808010	1442.00-00	
Section 1443	Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding)	1443.00-00	
	• Income Subject to Withholding 201808010	1443.02-00	
Section 1461	Liability for Withheld Tax 201503013	1461.00-00	
Section 1501	Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) 201213012 201306007 201726015	1501.00-00	
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201749002 201341018 201342004 201402001 201414009 201418033 201418043	1502.00-00	
	• Liability for Tax 201644018	1502.06-00	
	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00	
	• Intercompany Transactions 201208034 201243013 201312027 201612006 201336018 201339001 201402001 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 201749002 201350007 201441010	1502.19-00	

<ul style="list-style-type: none"> • Consolidated Net Operating Loss Deduction 	1502.21-00
201206006 201208001 201208032 201214019 201223003 201223004 201224003 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010 201242008 201242010 201245009 201247005 201248012 201249004 201249010 201250002 201301009 201305005 201305010 201306001 201310024 201310025 201312025 201315002 201322034 201323011 201328028 201330001 201632002 201330001 201332003 201335007 201336002 201336004 201336008 201338019 201340003 201342005 201342008 201344005 201349008 201349009 201351016 201352005 201411011 201412004 201418016 201418020 201418033 201418043 201423003 201424001 201424015 201426024 201431005 201431008 201431009 201431010 201431012 201431013 201431014 201431015 201431016 201434001 201438004 201438019 201442013 201444015 201448001 201503008 201521007 201523011 201527038 201530015 201532004 201532030 201544021 201601010 201605018 201610010 201610011 201611005 201613013 201616006 201620009 201628003 201630003 201630004 201636016 201637002 201637003 201644005 201651011 201703010 201717039 201717040 201738005 201752007 201817017 201825002 201825015	
<ul style="list-style-type: none"> • Investment Adjustment 	1502.32-00
201213013 201214012 201339001 201411007 201430002 201550028 201641019	
<ul style="list-style-type: none"> • Earnings and Profits 	1502.33-00
201411007	
<ul style="list-style-type: none"> • Accumulated Earnings Tax on Separate Basis 	1502.47-00
201316008	
<ul style="list-style-type: none"> • Life and Non-Life 	1502.50-00
201210015 201213012	
<ul style="list-style-type: none"> • 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 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	
<ul style="list-style-type: none"> • <i>When Group Remains in Existence</i> 	1502.75-10
201228002 201314028 201350007 201424010 201505006	
<ul style="list-style-type: none"> • <i>Common Parent No Longer in Existence</i> 	1502.75-11
201250017 201326006	
<ul style="list-style-type: none"> • Taxable Year of Members of Group 	1502.76-00
201520001 201414015 201520001	
<ul style="list-style-type: none"> • <i>Income Allocation</i> 	1502.76-01
201235003 201542007	
<ul style="list-style-type: none"> • Common Parent Agent for Subsidiaries 	1502.77-00
201522005 201552025	
<ul style="list-style-type: none"> • Separate Return Years 	1502.79-00
201251003 201324004	
<ul style="list-style-type: none"> • Applicability of Other Provisions of Law 	1502.80-00
201650013	
<ul style="list-style-type: none"> • Consolidated Returns for Subsequent Years 	1502.89-00
201324004	

	• 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	1502.93-00
	• Stock Transactions 201208034	1502.94-00
	• Application of Section 382 with Respect to a Consolidated Group 201414009 201511012	1502.98-00
	• <i>Apportionment</i> 201207003 201414009	1502.98-05
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	• 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
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	• Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003 201429007 201433013 201815008	1504.02-00
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	201612005 201612009 201612010 201618006 201632001 201632003 201632005 201632014 201632017 201632018 201701008 201410013 201418009 201421002 201532002 201537010 201550032 201603007 201603021 201604014 201604016 201605009 201605010 201605011 201606013 201608010 201613010 201613011 201614020 201614021 201614023 201614027 201614028 201614030 201615009 201615010 201617003 201620008 201621007 201622027 201624002 201624014 201624017 201624018 201624019 201626015 201626018 201626019 201630001 201630007 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 201710010 201710011 201710014 201712009 201716008 201716013 201716015 201717004 201717007 201718024 201718025 201718027 201719013 201719015 201719017 201719019	
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	201808001 201808002 201808003	
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	201223012 201238004 201647001 201702005 201709020	
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	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 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201544005 201604001 201647001 201702005 201702006 201709020 201722007 201723002 201723003	
	• Retention of Possession or Enjoyment of Right to Income From Property	2036.01-00
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	201323007	

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	201323007 201342001 201345004 201345026 201345027 201345028 201418007 201432005 201433006 201434004 201434005 201436003 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201525001 201647001 201702005 201702006 201709020 201722007	
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	201218003 201223012 201233008 201235006 201322025 201330033 201330033 201345004 201345026 201345027 201345028 201417001 201417002 201429009 201432005 201433006 201434004 201434005 201436003 201442042 201442043 201442044 201442045 201442046 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201544005 201604001 201647001 201702005 201709020 201722007 201723002 201723003	
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	201707003 201707004 201707005 201735009	
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	201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004	

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	201207001 201208003 201208004 201634016 201634017 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201634016 201634017 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201707007 201707008 201729009	
	<ul style="list-style-type: none"> • Exercise of Powers 	2041.05-00
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	201235006 201328030	
	<ul style="list-style-type: none"> • Transfer of Policy Within 3 Years of Death 	2042.07-00
	<ul style="list-style-type: none"> • <i>Incidents of Ownership Held by Insured</i> 	2042.07-09
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	<ul style="list-style-type: none"> • Claims Against the Estate 	2053.09-00
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	201745012	
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	<ul style="list-style-type: none"> • Charitable and Noncharitable Interest (Tax Reform Act of 1969) 	2055.12-00
	<ul style="list-style-type: none"> • <i>Reformations of Nonqualifying Interests</i> 	2055.12-10
	201333006	
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	201243004 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018 201830001	
	<ul style="list-style-type: none"> • Terminable Interests 	2056.01-00
	201731006 201450002 201624015 201717001 201751005	
	<ul style="list-style-type: none"> • Qualified Terminable Interest Property 	2056.07-00
	201303003 201410011 201426016 201447008 201528014 201536002 201536010 201603004 201608001 201615004 201636019 201721006 201832003	
	<ul style="list-style-type: none"> • <i>Effective Election</i> 	2056.07-01
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	<ul style="list-style-type: none"> • <i>Partial Election</i> 	2056.07-02
	201447008	
	<ul style="list-style-type: none"> • <i>Qualifying Interest</i> 	2056.07-03
	201410011	
	<ul style="list-style-type: none"> • Passed From Decedent v. Not Passed From Decedent 	2056.13-00
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	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen 201634018 201634018 201830001	2056.19-00
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	• Power Created on or Before October 21, 1942 201707003 201707004 201707005	2514.01-00
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	<ul style="list-style-type: none"> • <i>Tips and Gratuities</i> 201816010 	3121.01-05
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• Section 59(e) 9100.02-00

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• R and D Expenditures 9100.02-03

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• ITC Expenditures 9100.02-04

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• Section 146; Volume Cap	9100.03-00
201528005 201615008	
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• Section 266; Carrying Charges	9100.05-00
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• Section 338(g); Election Under Section 1.338-1T(c)(1)	9100.06-00
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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T	9100.07-00
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• Section 367; Foreign Corporations	9100.08-00
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• Section 442; Accounting Periods	9100.09-00
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• <i>Accounting Methods</i>	9100.10-01
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• Section 472; LIFO Election	9100.11-00
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• Section 663; Special Rules Applicable to Sections 661 and 662	9100.12-00
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<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 	9100.15-00
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<ul style="list-style-type: none"> • Extension of Time For Filing Return 	9100.19-00
201442018	
<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 	9100.20-00
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<ul style="list-style-type: none"> • Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 	9100.21-00
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• Other

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- Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00
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	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
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	• <i>Freedom of Information Act</i> 201515028 201621011 201631011	9999.92-01
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• Not Able to Identify Under Present List

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