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# Section 6110 Index

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

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

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Department of the Treasury  
**Internal Revenue Service**

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	• <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
	• Limitation on Deduction for Certain Interest Paid By Corporation to Related Person 201202021	163.10-00
	• Disqualified Debt Instruments 201336018 201517003	163.13-00
	• Repurchase Premium 201707006	163.17-00
<b>Section 164</b>	<b>Taxes</b>	<b>164.00-00</b>
	201202004 201309004 201442020 201452015 201516007 201537015	
	• Real Property Taxes 201232018 201310029	164.01-00
	• Taxes Assessed Against Local Benefits 201310029	164.09-00
	• Other 201531016	164.12-00
<b>Section 165</b>	<b>Deductions For Losses</b>	<b>165.00-00</b>
	201240007 201240015 201306018 201308025 201325007 201328031 201612003 201308025 201343021 201351020 201411030 201451004 201451014 201511018 201511022 201515001 201529008 201642035 201737011 201829004 201830005 201910001	
	• Limitations on Losses of Individuals - Transaction Entered Into For Profit 201515001	165.03-00

	• Limitations on Losses of Individuals - Casualty and Theft 201213022 201346009 201445009	165.04-00
	• Worthless Securities 201252008 201333012 201524016 201552026 201610004 201650013 201829004 201830005	165.06-00
	• <i>Securities In Affiliated Corporations</i> 201314005 201325007 201347002 201829004	165.06-02
	• <i>Other</i> 201548003	165.06-03
	• Disaster Losses 201306017 201542002	165.07-00
	• Wagering Losses 201539028	165.08-00
	• Other 201552026	165.11-00
	• Abandonment Losses 201612003	165.13-00
<b>Section 166</b>	<b>Bad Debts</b> 201328031 201515018 201602005 201842006	<b>166.00-00</b>
	• Partially Worthless Debt 201642034	166.03-00
	• Worthless Securities 201450011	166.05-00
	• Other 201302024	166.06-00
<b>Section 167</b>	<b>Depreciation</b> 201221002 201317003	<b>167.00-00</b>
	• Property Used in the Trade or Business 201330034 201330034	167.01-00
	• Reasonable Allowance 201625011	167.03-00
	• Basis 201214007 201249013	167.07-00
	• Tangibles	167.13-00
	• <i>Buildings</i> 201515007	167.13-05
	• Date Property Placed in Service 201205005 201302007 201311003 201326008 201326009	167.19-00
	• Public Utility Property 201718017 201722006	167.22-00
	• <i>Normalization Rules</i> 201223013 201223014 201334036 201418024 201436037 201436038 201438003 201519021 201531010 201531011 201531012 201532018 201532024 201532025 201534001 201541010 201544018 201548017 201603017 201619005 201640005 201709008 201717008 201718015 201739001 201743009 201745002 201752002 201817006 201828010 201842001 201921005	167.22-01
	• Computer Software 201549024	167.28-00

<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 201901004 201905001 201906001 201928008 201929012 201930015 201930016 201935008	
	• Recovery Period 201216029	168.18-00
	• Classification of Property 201216029 201243003 201244015 201310028 201404001 201509029 201543001	168.20-00
	• <i>Assigned</i> 201539024	168.20-01
	• Public Utility Property	168.24-00
	• <i>Normalization Rules</i> 201816005 201824005 201824006	168.24-01
	• Property Used Predominantly Outside the United States 201216008 201510038	168.25-00
	• Alternative Depreciation System (ADS) 201316006 201316007	168.29-00
	• <i>Outside the United States</i> 201324005 201324006 201943021	168.29-01
	• <i>Tax-Exempt Use Property</i> 201436048 201606005 201722001 201737002	168.29-02
	• Redeterminations, Changes in Use 201228036 201450001	168.32-00
	• Retirements 201710006	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 201848005	
	• 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 201837011	170.09-01
	• <i>Religious, Charitable, Etc. Organizations</i> 201438032	170.09-02
	• Carryovers	170.10-00
	• <i>Individuals</i> 201928014	170.10-01
	• <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
	• <i>Qualified Appreciated Stock</i> 201848005	170.11-05
	• 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 201936002 201936003	170.19-00
<b>Section 172</b>	<b>Net Operating Loss Deductions (Deductible v. Not Deductible)</b> 201226021 201243014 201315002 201328028 201328031 201536011	<b>172.00-00</b>
	• Carryback and Carryover 201228013 201233006 201249004 201309013 201310025 201335007 201532004 201616009 201628003 201919012 201928014	172.01-00
	• <i>Allowance Only to Same Taxpayer (Libson Shops)</i> 201605018	172.01-01
	• Specified Business 201612013 201447006	172.03-00
	• Deferred Statutory or Tort Liability Losses 201442054	172.07-00
<b>Section 174</b>	<b>Research and Experimental Expenditures (Deductible v. Not Deductible)</b> 201324008 201718011	<b>174.00-00</b>
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<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 195</b>	<b>Start Up Expenditures</b> 201927021	<b>195.00-00</b>

<b>Section 197</b>	<b>Amortization of Goodwill &amp; Certain Other Intangibles</b> 201203004 201228011 201317003 201501011 201543014 201642032 201702035 201709003 201820013 201906002	<b>197.00-00</b>
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<b>Section 213</b>	<b>Medical, Dental, etc., Expenses</b>	<b>213.00-00</b>
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<b>Section 215</b>	<b>Alimony, etc., Payments</b> 201206005 201246005	<b>215.00-00</b>
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<b>Section 243</b>	<b>Dividends Received by Corporations</b> 201640018	<b>243.00-00</b>
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<b>Section 246</b>	<b>Rules Applying to Deductions For Dividends Received</b>	<b>246.00-00</b>
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<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 201927006 201940002 201945010 201945014 <b>201947008</b>	<b>263.00-00</b>
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	• <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i> 201240011 201248014 201248015 201403011 201835004	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 201850013 201908013 201930024	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>
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	• <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 201848012	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	<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
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	• 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>	267.07-02
	201203004 201323005 201334006 201419011 201603002 201702035 201705004	
<b>Section 274</b>	<b>Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)</b>	<b>274.00-00</b>
	201501010	
	• Substantiation	274.08-00
	201246031	
	• Percentage Disallowance for Meals and Entertainment Deductions	274.14-00
	201219021	
<b>Section 275</b>	<b>Certain Taxes (Allowed v. Disallowed)</b>	<b>275.00-00</b>
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<b>Section 280E</b>	<b>Expenditures In Connection With the Illegal Sale of Drugs</b>	<b>280E.00-00</b>
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<b>Section 280G</b>	<b>Golden Parachute Payments</b>	<b>280G.00-00</b>
	• Definitions	280G.01-00
	• <i>Parachute Payment</i>	280G.01-01
	201519017	
<b>Section 301</b>	<b>Distributions of Property</b>	<b>301.00-00</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 201614033	
	201629003 201631005 201709011 201717005 201721014 201739004 201923003	
	• Dividend in Property	301.01-00
	• <i>Form v. Substance</i>	301.01-07
	201552027 201640018	
	• Other Than a Dividend	301.02-00
	• <i>Distribution With Respect to Stock v. Not With Respect to Stock</i>	301.02-01
	201637010	
	• Liquidation v. Reorganization	301.04-00
	201350001	
	• Constructive Dividend	301.07-00
	201350001	
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b>	<b>302.00-00</b>
	201202010 201202020 201207002 201328025 201330017 201330018 201330017	
	201330018 201352007 201405005 201444007 201637010 201805003 201805004	
	201805005 201805006 201805007 201805008	
	• Not Essentially Equivalent to a Dividend	302.01-00
	201918009	
	• Disproportionate Redemption of stock	302.02-00
	201202010 201202020 201236025	
	• Complete Termination of Interest	302.03-00
	201228012 201405005	
	• Constructive Ownership	302.05-00
	• <i>Waiver of Family Attribution by Individual</i>	302.05-01
	201805011	

<b>Section 304</b>	<b>Redemption Through Use of Related Corporations</b>	<b>304.00-00</b>
	201805003 201805004 201805005 201805006 201805007 201805008	
	• Acquisition by Subsidiary	304.01-00
	• <i>Distribution to which Section 301 Applies</i>	304.01-03
	201252008 201330004 201330004	
	• Acquisition by Related Corporation (Other Than Subsidiary)	304.02-00
	• <i>Section 304 v. Section 351</i>	304.02-01
	201228034	
	• Control Requirement Met	304.03-00
	201601001	
<b>Section 305</b>	<b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b>	<b>305.00-00</b>
	201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016 201505035 201516047 201544015 201550017 201631005 201709011	
	• Stock Dividends	305.01-00
	201304002 201404005 201446013 201447019 201516047 201537020	
	• Distributions in Lieu of Money	305.03-00
	201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015 201552011 201607003 201629003 201631005 201637013 201709011 201717005	
	• Disproportionate Distributions	305.04-00
	201213011 201404005 201446013 201537020 201604008 201717005	
	• Deemed Distributions	305.13-00
	201604008	
<b>Section 306</b>	<b>Dispositions of Certain Stock</b>	<b>306.00-00</b>
	201308001 201308001	
	• Section 306 Stock v. Not 306 Stock	306.01-00
	201308001 201308001	
<b>Section 311</b>	<b>Taxability of Corporation on Distribution</b>	<b>311.00-00</b>
	201352007 201405005 201421015 201511020	
	• With Respect to its Stock	311.01-00
	201405005 201835001	
<b>Section 312</b>	<b>Effect on Earnings and Profits (Decrease v. No Decrease)</b>	<b>312.00-00</b>
	201330002 201330002 201637010	
	• Computations of Earnings and Profits	312.01-00
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	201240017 201249012 201330002 201330002 201527003 201644018	
<b>Section 316</b>	<b>Dividend v. Not a Dividend</b>	<b>316.00-00</b>
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<b>Section 317</b>	<b>Other Definitions</b>	<b>317.00-00</b>
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<b>Section 331</b>	<b>Gain or Loss to Shareholders in Corporate Liquidations</b> 201211020 201252008 201330004 201330004 201334006 201511020	<b>331.00-00</b>
	<ul style="list-style-type: none"> <li>• Year Liquidation Occurs 201228023</li> <li>• Form v. Substance 201252008</li> </ul>	<ul style="list-style-type: none"> <li>331.04-00</li> <li>331.07-00</li> </ul>
<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 201512001 201528006 201535007 201537018 201607003 201622012 201626002 201633014 201721002 201802007 201827008 201921002 201923003	<b>332.00-00</b>
	<ul style="list-style-type: none"> <li>• Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002 201730010 201827006</li> <li>• Debts of Parent to Subsidiary 201213018</li> </ul>	<ul style="list-style-type: none"> <li>332.01-00</li> <li>332.07-00</li> </ul>
<b>Section 336</b>	<b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b> 201237017 201418025 201511020 201942004	<b>336.00-00</b>
	<ul style="list-style-type: none"> <li>• Liquidation in a Reorganization</li> <li>• <i>Distribution of Property to a Related Person</i> 201418025</li> <li>• <i>Disqualified Property</i> 201418025</li> <li>• <i>Liquidation to which section 332 Applies</i> 201328003</li> <li>• 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 201842002 201848010 201902028 201909008 201910015 201910018 201923024 201928001 201929002 201929018 201930001 201931003 201934005 201940001 201941001 201942004 201943016</li> </ul>	<ul style="list-style-type: none"> <li>336.03-00</li> <li>336.03-01</li> <li>336.03-02</li> <li>336.03-05</li> <li>336.05-00</li> </ul>
<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>
	<ul style="list-style-type: none"> <li>• Adoption of Plan and 12-Month Period</li> <li>• <i>Date Plan Adopted</i> 201731008</li> <li>• Sale or Exchange 201801006 201801009 201910010 201910011 201910012 201910013 201910016 201910017</li> <li>• Liquidation v. Reorganization 201921002</li> <li>• Section 332 Liquidations 201404004 201921002</li> <li>• Loss on Stock of Subsidiary 201606017 201606025</li> </ul>	<ul style="list-style-type: none"> <li>337.01-00</li> <li>337.01-01</li> <li>337.03-00</li> <li>337.07-00</li> <li>337.10-00</li> <li>337.13-00</li> </ul>

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	• 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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	• Express Election 201214018 201412012 201924014	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 201835003 201850019 201924005	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 201641011 201746022 201810005 201820016 201822008 201835001	<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	351.13-00
	201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020 201810005	
	• Non-Qualified Preferred Stock	351.14-00
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	201731008	
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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 201848016 201851004 201852015 201919008 201920009 201921002 201921010 201930011 201931005 201940007 201944002	
	• Spin-Off	355.01-00
	201202007 201203004 201211008 201213018 201215005 201216023 201216027 201228002 201228030 201232014 201232033 201233016 201236014 201240017 201244006 201244008 201246027 201249012 201251006 201305003 201306006 201308002 201312017 201312020 201312022 201314001 201315009 201315016 201325009 201328024 201329005 201330007 201330022 201612012 201634010 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 201839006 201845009 201851005 201852015 201910004 201920009 201923003 201925004 201931007 201935009 201943011 201944002 201945022	

	• <i>Split-Off</i>	355.01-01
	201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201731003 201308017 201308018 201330002 201330007 201337003 201350007 201352007 201403002 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005 201512001 201625012 201625013 201851004 201920008 201923003 201945016	
	• <i>Split-Up</i>	355.01-02
	201402002 201418018 201423012 201921010 201931005 201940007	
	• Non Pro Rata Distributions, etc.	355.02-00
	201233016 201625012 201625013	
	• Active Business	355.03-00
	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 201930011 201940007	
	• <i>Five-Year Requirement</i>	355.03-01
	201251006 201528016 201624004 201633009 201643008 201706005	
	• Business Purpose	355.04-00
	201308017 201308018 201308017 201308018 201730010	
	• Control	355.05-00
	201437013 201527003 201818010	
	• <i>Distribution of Control</i>	355.05-01
	201731004 201437013 201605016 201703012 201945022	
	• Device	355.06-00
	201734004 201743017	
	• Continuity of Interest	355.07-00
	201644018	
	• Distributions Within a Consolidated Group	355.09-00
	201305003 201352007 201445008 201730010	
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled	355.10-00
	201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001 201740015 201748007 201801005 201801012 201943001	
<b>Section 356</b>	<b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Re- cognized)</b>	<b>356.00-00</b>
	201424017 201721014	
	• Reorganization Exchange	356.01-00
	• <i>Series of Transactions</i>	356.01-02
	201614017	
	• Securities as "Other Property"	356.02-00
	201527003	
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b>	<b>357.00-00</b>
	• Liabilities in Excess of Basis	357.02-00
	• <i>In General</i>	357.02-01
	201721002	

	• <i>Exceptions</i> 201230008 201348006 201431002 201542004 201627001 201703012	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 201409003 201504007 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010 201802007 201818010 201833011 201839006 201852015 201925004	
	• Exchanges Not Solely in Kind 201423010 201440014 201910004	361.01-00
	• Distributions 201607003 201627001 201827006 201839006 201925004	361.02-00
	• <i>Distributions of Appreciated Property</i> 201721014	361.02-01
	• <i>Certain Transfers to Creditors</i> 201228033 201731004 201409003 201511001 201537004 201601001 201627001 201703012 201721002 201802007 201833011 201839006 201851005 201852015 201925004	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 201839013	
	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201701005 201418013 201418041 201418042 201505028 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 201935004 201936004	
	• 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 201935004	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>	367.40-02
	201348011 201606006 201639014 201808010	
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b>	<b>368.00-00</b>
	201201012 201212001 201213019 201213021 201214013 201216027 201224006	
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	201349006 201402002 201404006 201406005 201416002 201419005 201424005	
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	201931005 201944002	
	• <i>Statutory Merger or Consolidation (Type "A")</i>	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 201918015	
	• <i>Using Stock of Corporation Controlling Merged Corporation</i>	368.01-02
	201820002	
	• <i>Stock for Stock (Type "B")</i>	368.02-00
	201249011 201250021 201324009 201603020	
	• <i>Liquidation Distribution</i>	368.02-02
	201418039 201418046	
	• <i>Stock for Property (Type "C")</i>	368.03-00
	201224006 201228030 201247009 201252014 201324003 201731008 201340016	
	201411002 201413003 201418039 201418046 201422004 201424007	
	• <i>Substantially All the Property</i>	368.03-01
	201247009 201731008	
	• <i>Assets for Control of Transferee (Type "D")</i>	368.04-00
	201203004 201208017 201212001 201213001 201213002 201213005 201214013	
	201215005 201216023 201216027 201219003 201229002 201230007 201232014	
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	201921002 201921010 201923003 201925004 201930011 201931005 201944002	
	201945016	
	• <i>Recapitalization (Type "E")</i>	368.05-00
	201308001 201315009 201315020 201315021 201308001 201424010 201835001	
	• <i>Change in Identity, etc. (Type "F")</i>	368.06-00
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	201252011 201252014 201314003 201316017 201322008 201326006 201328003	
	201330022 201330022 201333007 201339001 201404006 201411002 201418039	
	201418046 201445008 201511020 201611015 201635001 201638004 201737010	
	201746022	

	• Continuity of Interest Rule 201214013 201224006 201247009	368.08-00
	• <i>Related party Acquisitions</i> 201214013	368.08-03
	• <i>Following a Qualified Stock Purchase Under Section 338</i> 201918015	368.08-05
	• <i>Business Enterprise Continuity</i> 201247009 201314028 201413003 201644018 201918015	368.08-06
	• <i>Historic Business Assets</i> 201224006	368.08-07
	• <i>Transfers to Controlled Corporations</i> 201214013 201224006 201234009 201240016 201424007 201625012 201625013	368.08-08
	• 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
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b> 201830005	<b>381.00-00</b>
	• Method of Accounting 201237012 201343012	381.04-00
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b> 201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 201308026 201308029 201335012 201345023 201350006 201403007 201412009 201432015 201443009 201549010 201750006 201902022	<b>382.00-00</b>
	• General Rule 201648004	382.01-00
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i> 201418038 201545014 201734003 201942005	382.02-05
	• Value of Old Loss Corporation 201435003	382.05-00
	• Ownership Change 201350006	382.07-00
	• <i>Segregation Rules</i> 201350006 201451015	382.07-05
	• Built-in Gains and Losses and Section 338 Gains 201629007	382.08-00
	• <i>Net Unrealized Built-in Gain</i> 201629007	382.08-01

	• Definitions and Special Rules 201215007 201403007 201902022	382.11-00
	• <i>5-Percent Shareholder</i> 201215007 201403007 201902022	382.11-09
	• 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
	• <i>Controlled Groups</i> 201232016 201232017 201335012 201421011 201421012 201421013 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 201837004 201923016	<b>401.00-00</b>
	• Impossibility of Diversion	401.01-00
	• <i>Exclusive Benefit of Employees or Their Beneficiaries</i> 201538022 201847008	401.01-01
	• <i>Definitely Determinable Benefits Under a Pension Plan</i> 201501025	401.01-03
	• Impossibility of Diversion 201228055 201839010	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 201902023 201923016 201924013	401.06-00
	• <i>In General</i> 201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028 201840007 201909003	401.06-01

	• <i>Employee Dies Before Entire Interest Distributed</i>	401.06-02
	201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025 201750004 201923016 201924013	
	• Commencement of Benefits Under Qualified Trusts	401.11-00
	201221033 201933006	
	• Additional Participation Requirements (See Also 410.00-00)	401.20-00
	201810008	
	• Medical, Etc. Benefits	401.27-00
	201611003 201625005 201639001 201805002	
	• Cash or Deferred Arrangements	401.29-00
	201417025 201527042 201532036 201601012 201722014 201833012	
	• <i>Special Antidiscrimination Rules</i>	401.29-01
	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 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 201840007 201936009	
	• Exempt Trust	402.01-00
	201417025 201821008 201831006 201936009	
	• 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 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 201936009	
	• <i>Reorganization Payments</i>	402.08-03
	201535025	
	• <i>By a Surviving Spouse</i>	402.08-05
	201523019 201523020 201821008 201839005 201936009	

	• Tax on Lump Sum Distributions 201241019	402.09-00
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b> 201230030	<b>403.00-00</b>
	• 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
	• <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 201639018	<b>404.00-00</b>
	• Year of Deduction 201935011 201945024	404.11-00
	• <i>Time of Contribution</i> 201945024	404.11-01
<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 201632015 201405032 201405033 201405034 201423043 201431038 201439006 201451065 201611022 201707001 201736018 201831004 201924013 201927009 201943020	<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

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201903020 201903021 201903022 201903023 201904015 201904016 201905008  
201906009 201906010 201906011 201906012 201906013 201907009 201907010  
201907011 201907012 201907014 201908021 201908022 201908023 201909011  
201909012 201909013 201909014 201917008 201918017 201918020 201919015  
201921014 201921015 201921016 201921019 201922030 201922031 201922032  
201922033 201922034 201922035 201922036 201922037 201923026 201925014  
201925015 201925016 201925018 201925019 201925020 201926014 201926015  
201926016 201927022 201928015 201933016 201933017 201933018 201933019  
201933020 201935013 201940011 201941029 201943022 201943023 201943024  
201943027 201944012 201944013 201944017

• *Employee Benefit Organization (See Also 0501.09-00)* 501.03-01  
201203032 201313033 201351025 201428019 201428024 201824014 201908024

• *Foundations* 501.03-02  
201911008 201335014 201335023 201411037 201436051 201513005 201514016  
201541013 201603033 201606030 201609001 201825004

• *Trusts* 501.03-03  
201219029 201237019 201306023 201317011 201335014 201447049 201451032  
201451035 201617011 201710031

• *Unincorporated Associations* 501.03-04  
201241010 201731016 201827013

• *Corporations* 501.03-05  
201202038 201204019 201204020 201204021 201205011 201210041 201211026  
201215011 201218041 201219025 201219028 201224033 201224036 201227006  
201228042 201229001 201229010 201230025 201233018 201236033 201241011  
201242014 201244021 201245021 201325014 201701020 201333014 201338052  
201346012 201405023 201410035 201419016 201423026 201426028 201428021  
201446025 201451036 201521016 201550043 201615018 201622035 201643025  
201702042 201712014 201717048 201718038 201721022 201740022 201742028  
201743018 201814010 201824012 201832013 201832015 201835012 201838008  
201841007 201841008 201847011 201904016 201908024 201917008 201922038  
201924018 201929021 201934008 201940010 201941030 201942011 201944017

• *Civil Rights Groups* 501.03-07  
201217021 201701023 201640019

• *Educational Organizations* 501.03-08  
201252025 201303018 201304011 201305013 201323025 201327015 201345032  
201405024 201415009 201417017 201417018 201424024 201426035 201433020  
201435015 201440023 201445014 201503017 201509040 201510059 201516069  
201527044 201550043 201608016 201619010 201621016 201644019 201717048  
201741001 201819011 201902032 201945029

• *Hospitals and Health Clinics (See Also 0501.06-03)* 501.03-11  
201210041 201317012 201328035 201445015 201451037 201702002 201703005  
201744019

• *Libraries, Museums, etc.* 501.03-13  
201221024 201517011

• *Literary Organizations* 501.03-14  
201433020



• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201215011 201322041 201335024 201438032	501.03-15
• <i>Political Action Organizations</i> 201712015	501.03-17
• <i>Prevention of Cruelty Groups</i> 201337017 201831013	501.03-18
• <i>Public Recreation Facilities and Athletic Organizations</i> 201204020 201340021 201343028 201619010 201918018	501.03-19
• <i>Religious Organizations</i> 201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022 201904008	501.03-20
• <i>Research Organizations</i> 201701022	501.03-21
• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201634025 201415003 201423030 201432037 201652029	501.03-22
• <i>Scientific Organizations</i> 201311030 201313032 201701022 201717048 201818018	501.03-24
• <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201632022 201340021 201415007 201451036 201505042 201716048	501.03-25
• <i>State Instrumentalities</i> 201411018	501.03-26
• <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 201911016 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 201525012 201526020 201526021 201526023 201541012 201543019 201604018 201610026 201615016 201615017 201617012 201619010 201648020 201649016 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 201838008 201838009 201844013 201847010 201852020 201904015 201904016 201907008 201921019 201927022 201929021 201931011 201931012 201935013 201936010 201940008 201940010 201940011 201941030 201942011 201944017 <b>201947020</b>	501.03-30
• <i>Limitation of Beneficiaries</i> 201923026 201931011	501.03-31
• <i>Cooperative Hospital Service Organizations</i> 201218016 201433018	501.03-32
• <i>Lessening the Burdens of Government</i> 201213029 201214034 201413012 201531022 201945029	501.03-33

<ul style="list-style-type: none"> <li>• Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</li> </ul>	501.04-00
<p>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 201907013 201922039  201932016 201933014 201933015 201941028</p>	
<ul style="list-style-type: none"> <li>• <i>Local Associations of Employees</i></li> </ul>	501.04-01
<p>201321033 201321035 201321036 201321038 201323027 201323032 201443020  201736026 201810010</p>	
<ul style="list-style-type: none"> <li>• <i>Prepaid Medical Care Association (See Also 0501.03-10)</i></li> </ul>	501.04-02
<p>201406019 201451033</p>	
<ul style="list-style-type: none"> <li>• <i>Political Activities Organizations</i></li> </ul>	501.04-03
<p>201214035 201221025 201221026 201221027 201221028 201221029 201403019  201403020 201424028 201449002 201552032 201615014</p>	
<ul style="list-style-type: none"> <li>• <i>Community</i></li> </ul>	501.04-06
<p>201338053 201941028</p>	
<ul style="list-style-type: none"> <li>• <i>Homeowners Association</i></li> </ul>	501.04-07
<p>201204017 201224032 201224035 201234028 201325016 201548020 201604019  201623013 201636044 201736027 201803010 201805014 201832014 201832016  201832017 201932016 201933015</p>	
<ul style="list-style-type: none"> <li>• <i>Labor Organizations</i></li> </ul>	501.05-00
<p>201217022 201311031 201646007 201824014</p>	
<ul style="list-style-type: none"> <li>• <i>Agriculture and Horticulture Organizations</i></li> </ul>	501.05-01
<p>201205011 201205015 201233018 201327015 201508011 201640024 201716049  201729021 201746027 201849012 201905005</p>	
<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
<p>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 201527045 201540017 201617010 201631015 201633035  201633036 201633037 201639016 201649017 201702044 201715003 201717045  201718040 201721020 201733016 201736028 201750020 201751023 201809007  201811016 201814011 201821013 201832018 201906014 201907007 201931009  201931010 201931013 201940009 201941025 201944014 201945028</p>	
<ul style="list-style-type: none"> <li>• <i>Performance of Particular Services for Members</i></li> </ul>	501.06-01
<p>201203018 201205014 201205015 201213032 201231013 201242016 201321026  201327015 201701019 201731015 201749016 201347022 201411040 201424023  201425014 201432026 201529010 201540017 201605020 201622033 201633037  201639016 201649017 201715003 201726014 201733016 201736028 201746028  201750020 201751023 201810011 201811016 201818017 201820019 201832018  201836009 201907007 201924019 201931010 201931013 201940009 201941025  201944014 201945028</p>	

• <i>Conduct of Business for Profit</i> 201327015 201810011 201814011	501.06-02
• <i>Professional Associations (See Also 0501.03-11)</i> 201217022 201347022 201621017 201746028	501.06-03
• <i>Social Clubs</i> 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 201515035 201529011 201551010 201605021 201615019 201615021 201623012 201635007 201635008 201636045 201638028 201640020 201642036 201644021 201702043 201706020 201732035 201745013 201750021 201751022 201806012 201824013 201824014 201835007 201845030 201848017 201928016 201941026 201943026	501.07-00
• <i>Profit v. Not for Profit</i> 201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201835007	501.07-01
• <i>Distribution of Assets</i> 201204018 201213034 201213035 201515035	501.07-02
• <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030 201629009	501.07-03
• <i>Automobile Clubs</i> 201430019	501.07-04
• <i>Business with Nonmembers</i> 201204018 201219032 201634026 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 201615019 201635008 201706020 201806011 201835007 201845030 201943025	501.07-05
• <i>Payment of Benefits to Members</i> 201219032 201306027 201642036 201845030 201941026 201943025	501.07-06
• <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i> 201425015 201717046 201720011	501.08-00
• <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036 201532037 201605015 201625004 201625018 201703014 201817008 201827014 201835011	501.09-00
• <i>Permissible Benefits</i> 201451040 201605015 201703014 <b>201947010</b>	501.09-01
• <i>Geographic Locale</i> 201221030 201330039 201330039 201415008	501.09-02
• <i>Inurement</i> 201321040 201634029 201351026 201605015 201625004 201625018 201734009 201833013	501.09-03
• <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014 201835011	501.09-04
• <i>Domestic Fraternal Societies, Orders, and Associations</i> 201240026 201340022 201620014 201721021 201805015	501.10-00

• Local Benevolent Life Insurance Associations, etc. 201247019 201431031 201814012	501.12-00
• <i>Mutual Ditch or Irrigation Companies</i> 201246038	501.12-01
• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028	501.12-03
• Cemetery Companies 201409009 201428011 201428029 201605019	501.13-00
• Credit Unions 201416009 201447039	501.14-00
• 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 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016	501.15-00
• Organized to Finance Crop Operations 201333014	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	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 201841007 201841008 201904016 201940010 201941030 201942011	501.29-00
• Control of Corporation 201224031 201224034 201247017 201428029 201433017 201839015	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 501.32-00  
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  
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201244021 201247018 201250025 201250027 201250029 201252024 201252026  
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201330037 201330043 201337017 201350047 201403018 201410035 201411038  
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201433019 201433020 201443021 201443022 201451043 201451045 201502017  
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201529012 201533014 201545028 201545029 201548021 201548025 201604018  
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201729023 201740023 201746027 201808019 201831013 201831014 201832019  
201843013 201907008 201918020

• Distribution of Assets to Private Individuals 501.32-01  
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  
201911008 201308032 201330043 201403018 201411039 201428026 201440021  
201502017 201504017 201511026 201519035 201525012 201545029 201548025  
201614038 201636046 201640019 201640022 201740023 201751016 201822032  
201831014 201831015 201835009 201907008

• Private v. Public Interest Served 501.33-00  
201202038 201202039 201203024 201203025 201204019 201204020 201205010  
201205011 201205012 201209011 201209012 201209013 201210042 201210043  
201211025 201211026 201213031 201215012 201215013 201216040 201217019  
201218021 201219028 201219029 201221023 201223020 201224031 201224034  
201227006 201228040 201228041 201228042 201229001 201229010 201230024  
201232035 201233018 201234029 201234030 201241011 201242015 201244021  
201247017 201247018 201250025 201250027 201250028 201250029 201252024  
201252025 201252026 201302040 201302041 201303017 201303019 201303020  
201304011 201305011 201305012 201305013 201307014 201308032 201309019  
201310046 201310048 201310049 201311028 201311029 201311030 201311033  
201313032 201313033 201313034 201314045 201314046 201314047 201314048  
201314049 201315029 201322053 201323028 201323035 201326019 201330043  
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201330043 201331007 201331008 201334043 201334044 201334045 201345032  
201349023 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 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  
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201748010 201750018 201751016 201801013 201803009 201819011 201822030  
201822032 201830023 201831012 201831013 201831014 201831015 201832013  
201832015 201832019 201833032 201835009 201838008 201844013 201904015  
201907008 201910021 201918017 201918020 201919015 201928015 201929021  
201931011 201934008 201935013 201936010 201940011 201941027 201941029  
201944015 201944016 **201947020**

	• <i>Trustees Serve Private Interest</i>	501.33-01
	201226029 201228041 201236033 201315028 201350043 201414024 201451043 201451045 201652029	
	• "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 201839015 201843013 201910021 201918018 201918019 201918020 201931011 201932017 201941027 201944016	
	• Business Activities	501.36-00
	201234029 201250029 201310046 201314047 201329024 201330038 201701020 201911010 201330038 201334045 201404013 201405022 201405023 201407019 201428028 201431032 201433020 201510058 201514013 201525012 201545030 201601014 201617011 201645017 201702041 201702042 201714031 201720010 201734009 201747009 201801014 201808020 201818018 201819011 201830023 201832015 201833032 201835006 201835009 201844013 201918019 201940011 201944015	
	• <i>Section 501(c)(3) Organizations</i>	501.36-01
	201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201632021 201749017 201911010 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 201925017 201929021 201944016	
	• <i>Publishing Activities, Radio, Television, etc.</i>	501.36-03
	201204021 201252025 201433020 201526020 201710031 201710033 201835008	
	• <i>Fund Raising (See also 0512.06-00)</i>	501.36-04
	201323037 201407020 201416010	
	• Legislative and Political Propaganda Activities	501.38-00
	201415007 201505042	
	• "Action" Organizations	501.38-01
	201415007 201430014 201505042 201908024 201932017	
	• <i>Electing Expenditure Test</i>	501.38-02
	201239012 201415007 201804005	
<b>Section 502</b>	<b>Feeder Organizations (Exempt v. Not Exempt)</b>	<b>502.00-00</b>
	201317011 201444043	
<b>Section 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt)</b>	<b>503.00-00</b>
	201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008 201928015	
	• Future Status of Organizations Denied Exemption	503.03-00
	201209007 201209008 201520013	
<b>Section 504</b>	<b>Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities</b>	<b>504.00-00</b>
	• Denial of Exemption	504.50-00
	201205011 201205013 201217019 201446028 201510059	

<b>Section 507</b>	<b>Termination of Private Foundation Status</b> 201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003 201825004 201930017	<b>507.00-00</b>
	<ul style="list-style-type: none"> <li>• Termination Under Section 507(a)(1) 201230026 201417020 201417021 201427019</li> </ul>	507.01-00
	<ul style="list-style-type: none"> <li>• <i>Special Rules</i> 201345033 201345034</li> </ul>	507.01-01
	<ul style="list-style-type: none"> <li>• Termination Under Section 507(b)(1)(B) 201441018</li> </ul>	507.04-00
	<ul style="list-style-type: none"> <li>• Liability of Transferee Organizations 201243015 201244020 201321024 201321025</li> </ul>	507.05-00
	<ul style="list-style-type: none"> <li>• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030</li> </ul>	507.06-00
	<ul style="list-style-type: none"> <li>• Aggregate Tax Benefit 201244020 201321025 201603033 201603034</li> </ul>	507.07-00
	<ul style="list-style-type: none"> <li>• Substantial Contributor 201609001</li> </ul>	507.08-00
	<ul style="list-style-type: none"> <li>• Value of Assets 201321024 201321025</li> </ul>	507.09-00
<b>Section 508</b>	<b>Special Rules With Respect to Section 501 (c)(3) Organizations</b>	<b>508.00-00</b>
	<ul style="list-style-type: none"> <li>• New Organizations 201446025</li> </ul>	508.01-00
	<ul style="list-style-type: none"> <li>• Governing Instruments 201931011</li> </ul>	508.04-00
<b>Section 509</b>	<b>Private Foundation Defined</b>	<b>509.00-00</b>
	<ul style="list-style-type: none"> <li>• Definitions 201418067</li> </ul>	509.01-00
	<ul style="list-style-type: none"> <li>• <i>Private Foundation</i> 201306023 201802017 201825004</li> </ul>	509.01-01
	<ul style="list-style-type: none"> <li>• <i>Support</i> 201239011 201240036 201342011 201711014</li> </ul>	509.01-02
	<ul style="list-style-type: none"> <li>• Exceptions to Private Foundation Status 201335018 201417018</li> </ul>	509.02-00
	<ul style="list-style-type: none"> <li>• <i>Publicly Supported Organizations</i> 201445015 201507024 201620016 201729025 201733019 201850023 201909015 201923027</li> </ul>	509.02-01
	<ul style="list-style-type: none"> <li>• <i>Supporting Organizations</i> 201314044</li> </ul>	509.02-02
	<ul style="list-style-type: none"> <li>• <i>Churches</i> 201310045</li> </ul>	509.02-04
	<ul style="list-style-type: none"> <li>• Continuation of Private Foundation Status 201424025</li> </ul>	509.03-00
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b> 201206018 201219024 201251019 201701002 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 201626004	<b>511.00-00</b>

	• Organizations Subject to Tax 201406019	511.01-00
	• Section 501(c)(2) Corporations 201241018	511.02-00
<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 201636042 201636043 201710005 201729013 201729014 201730022 201837014	
	• Exception, Additions, and Limitations on Unrelated Income 201206018 201425016 201430017 201503018 201644019	512.01-00
	• <i>Rents and Royalties</i> 201444043 201644019 201740002	512.01-01
	• <i>Rent v. Ordinary Business Profits</i> 201422027 201849009	512.01-02
	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06) 201329028 201333020 201413012 201613014 201613015 201636042 201636043 201729013 201729014 201730022	512.04-00
	• Advertising (See Also 0501.26-02) 201405029 201837014	512.05-00
	• Fund-Raising Activities (See Also 0501.26-06) 201330043 201330043	512.06-00
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027 201833013 201844005	512.09-03
	• Modifications 201409009 201435017 201441018 201503018 201603032	512.10-00
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b>	<b>513.00-00</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 201729013 201729014 201730022	
	• Trusts 201613014 201613015 201636042 201636043 201729013 201729014 201730022	513.01-00
	• Advertising, etc., Activities 201811016 201837014	513.02-00
	• Sales and Service to Public 201205013 201221024 201428030	513.04-00
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b>	<b>514.00-00</b>
	201418061 201422027 201430017 201434024 201434026 201849009	
	• Rent and Deductions 201740002	514.01-00
	• Definitions--Debt-Financed Property 201221024 201418061 201434024 201434026 201603032 201702002 201703005 201740002	514.06-00



	• Acquisition Indebtedness 201206018 201246040 201740002	514.07-00
<b>Section 521</b>	<b>Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt)</b> 201333014 201511020 201835010	<b>521.00-00</b>
<b>Section 528</b>	<b>Certain Homeowners Associations</b> 201210007 201214016 201223011 201918006	<b>528.00-00</b>
	• Revocation of Election 201244005 201327008	528.04-00
	• Definition of Homeowners Association 201204017	528.05-00
<b>Section 529</b>	<b>Qualified State Tuition Programs</b> 201310043 201317017	<b>529.00-00</b>
<b>Section 531</b>	<b>Imposition of Accumulated Earnings Tax (Imposed v. Not Imposed)</b> 201653017	<b>531.00-00</b>
<b>Section 533</b>	<b>Evidence of Purpose to Avoid Income Tax (Proscribed Purpose v. Not Proscribed Purpose)</b>	<b>533.00-00</b>
	• Holding and Investment Companies 201653017	533.02-00
<b>Section 534</b>	<b>Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer)</b> 201428023	<b>534.00-00</b>
<b>Section 542</b>	<b>Definition of Personal Holding Company</b>	<b>542.00-00</b>
	• Stock Ownership Requirements 201208025	542.02-00
	• Consolidated Returns 201901002	542.03-00
<b>Section 544</b>	<b>Rules for Determining Stock Ownership</b> 201208025	<b>544.00-00</b>
<b>Section 561</b>	<b>Deduction v. Not a Deduction for Dividends Paid</b>	<b>561.00-00</b>
	• Personal Holding Companies 201901002	561.03-00
	• Dividends-Paid Deduction 201901002	561.07-00
<b>Section 562</b>	<b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b> 201205004 201244012 201304004 201516047	<b>562.00-00</b>
	• Preferential Dividends 201216031 201304002 201316013 201327006 201444022 201516047 201924003	562.03-00
<b>Section 565</b>	<b>Consent Dividends</b> 201202014 201336017 201628015 201901002	<b>565.00-00</b>
	• General Rule 201316014	565.01-00
	• <i>Making and Filing Consents</i> 201201011	565.01-02
<b>Section 581</b>	<b>Bank v. Not a Bank</b> 201341017	<b>581.00-00</b>
<b>Section 597</b>	<b>Federal Financial Assistance Provided</b> 201201010	<b>597.00-00</b>

	• Federal Financial Assistance Tax	597.05-00
	• <i>Basis</i> 201733014	597.05-01
	• Taxable Transfers 201441014 201733014	597.06-00
	• Limitation on Collection 201614035	597.07-00
	• Anti-Abuse 201733014	597.12-00
<b>Section 611</b>	<b>Allowance of Deduction for Depletion (Deductible v. Not Deductible)</b> 201448020	<b>611.00-00</b>
	• By Whom Deductible	611.02-00
	• <i>Economic Interest in Mineral in Place</i> 201520004 201448020 201520004	611.02-04
<b>Section 613</b>	<b>Percentage Depletion</b>	<b>613.00-00</b>
	• Gross Income From Property 201710023 201722028	613.02-00
<b>Section 613A</b>	<b>Limitations on Percentage Depletion in the Case of Oil and Gas Wells</b>	<b>613A.00-00</b>
	• Exemption for Independent Producers and Royalty Owners	613A.03-00
	• <i>General Rule</i> 201210003	613A.03-01
	• Limitations on Subsection (c)	613A.04-00
	• <i>Retailers Excluded</i> 201210003	613A.04-02
<b>Section 614</b>	<b>Definition of Property</b>	<b>614.00-00</b>
	• Election to Aggregate Separate Operating Mineral Interests in Case of Mines 201343005	614.02-00
	• Aggregating Non-Operating Mineral Interests 201405002 201746019 201852017	614.04-00
<b>Section 617</b>	<b>Deduction and Recapture of Certain Mining Exploration Expenditures</b> 201718011	<b>617.00-00</b>
	• Recapture on Reaching Producing Stage 201350033	617.03-00
<b>Section 638</b>	<b>Continental Shelf Areas</b> 201311024	<b>638.00-00</b>
<b>Section 641</b>	<b>Imposition of Tax</b> 201727008	<b>641.00-00</b>
<b>Section 642</b>	<b>Special Rules for Credits and Deductions</b> 201216045 201343002 201345033 201345034 201803004 201908008	<b>642.00-00</b>
	• Charitable Deduction 201202019 201225004 201343002 201611002 201714002 201714003 201721003 201803004	642.03-00
	• <i>Pursuant to Governing Instrument</i> 201438014 201747005	642.03-02
	• <i>Pooled Income Funds</i> 201450016	642.03-06

<b>Section 643</b>	<b>Definitions Applicable to Subparts A, B, C, and D</b>	<b>643.00-00</b>
	201238004 201245007 201436043 201516008 201516020 201516028 201519012 201527032 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201702005 201702006 201722007	
	• Income Defined 201320009	643.02-00
	• Multiple Trusts 201928004	643.06-00
<b>Section 661</b>	<b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b>	<b>661.00-00</b>
	201223012 201238004 201436043 201928004 201928005	
	• Amounts Paid, Credited, or Required to Be Distributed 201651013 201747005	661.01-00
<b>Section 662</b>	<b>Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus</b>	<b>662.00-00</b>
	201223012 201436043 201519012 201928004	
<b>Section 663</b>	<b>Special Rules Applicable to Sections 661 and 662</b>	<b>663.00-00</b>
	201710003 201928010	
	• 65-Day Rule 201245008 201709010 201801011	663.04-00
<b>Section 664</b>	<b>Charitable Remainder Trusts</b>	<b>664.00-00</b>
	201249002 201332011 201332012 201340012 201420010 201426006 201442067 201648007 201648008 201648009 201845014	
	• Definitions 201340012 201648007 201648008 201648009 201845014	664.03-00
	• <i>Charitable Remainder Annuity Trust</i> 201333006	664.03-01
	• <i>Charitable Remainder Unitrust</i> 201340012 201613014 201613015 201636042 201636043 201648007 201648008 201648009 201729014 201730022 201845014	664.03-02
	• Valuation 201325018 201325019 201325020 201325021	664.04-00
<b>Section 671</b>	<b>Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners</b>	<b>671.00-00</b>
	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 201848002 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201908008 201925005 201925006 201925007 201925008 201925009 201925010	

	• Persons Treated as Grantors 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	671.02-00
	• Allocation of Income and Deductions 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006	671.03-00
<b>Section 672</b>	<b>Definitions and Rules</b>	<b>672.00-00</b>
	• Subpart E not to Result in Foreign Ownership 201532023 201807001	672.05-00
	• <i>Exceptions to General Rule</i> 201532023 201544002 201807001	672.05-01
<b>Section 673</b>	<b>Reversionary Interests</b> 201642019	<b>673.00-00</b>
<b>Section 674</b>	<b>Power to Control Beneficial Enjoyment</b> 201507008 201908005	<b>674.00-00</b>
	• Power Exercisable Only by Will 201326011	674.01-00
<b>Section 675</b>	<b>Administrative Powers</b> 201235006 201507008	<b>675.00-00</b>
	• General Powers of Administration 201216034	675.04-00
<b>Section 677</b>	<b>Income for Benefit of Grantor</b> 201326011 201507008	<b>677.00-00</b>
<b>Section 678</b>	<b>Person Other Than Grantor Treated as Substantial Owner</b>	<b>678.00-00</b>
	• Power to Vest Corpus or Income in Self 201633021	678.01-00
<b>Section 691</b>	<b>Recipients of Income in Respect of Decedents</b> 201330011 201330011 201338028 201430022 201444024	<b>691.00-00</b>
	• Includibility of Item as Income in Respect of Decedent Generally 201438014 201611002 201909003	691.01-00
<b>Section 701</b>	<b>Partners, Not Partnerships, Subject to Tax</b> 201507018	<b>701.00-00</b>
	• Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2 201917007	701.01-00
<b>Section 702</b>	<b>Income and Credits of Partner</b>	<b>702.00-00</b>
	• Partner's Income v. Partnership Income 201421016	702.05-00
<b>Section 704</b>	<b>Partner's Distributive Share</b> 201241005 201721013 201729020	<b>704.00-00</b>
	• 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

	• Limitation on Allowance of Losses 201606027	704.06-00
<b>Section 705</b>	<b>Determination of Basis of Partner's Interest</b> 201421016	<b>705.00-00</b>
<b>Section 706</b>	<b>Taxable Years of Partner and Partnership</b> 201319021	<b>706.00-00</b>
	• Closing of Partnership Taxable Year 201806005	706.05-00
<b>Section 707</b>	<b>Transactions Between Partner and Partnership</b> 201613001 201613002 201613003 201714028	<b>707.00-00</b>
	• Not in Capacity as Partner 201324013	707.01-00
	• Sales or Exchanges With Respect to Controlled Partnership 201737011	707.02-00
	• <i>Losses Disallowed</i> 201343021	707.02-01
<b>Section 708</b>	<b>Continuation of Partnership</b> 201315026 201605004 201619001 201643016 201643017 201643018 201643019 201745005	<b>708.00-00</b>
	• Termination 201244004 201326007 201528007 201619001 201643016 201643017 201643018 201643019 201723008 201723009	708.01-00
	• Merger, Conversion or Consolidation 201619001 201643016 201643017 201643018 201643019 201929019	708.02-00
	• Division 201619001 201643016 201643017 201643018 201643019	708.03-00
<b>Section 721</b>	<b>Nonrecognition of Gain or Loss on Contributions</b> 201308019 201326014 201308019 201422004 201511020 201547003 201633028 201710007 201710008 201810005	<b>721.00-00</b>
<b>Section 731</b>	<b>Extent of Recognition of Gain or Loss on Distribution</b> 201314004 201421001 201421016 201511020 201537002 201537003	<b>731.00-00</b>
<b>Section 732</b>	<b>Basis of Distributed Property Other Than Money</b> 201505001	<b>732.00-00</b>
<b>Section 734</b>	<b>Optional Adjustment to Basis of Undistributed Partnership Property</b> 201521012	<b>734.00-00</b>
<b>Section 737</b>	<b>Recognition of Precontribution Gain in Case of Certain Distributions to Contributing Partner</b> 201537002 201537003	<b>737.00-00</b>
<b>Section 743</b>	<b>Optional Adjustments to Basis of Partnership Property</b> 201726012	<b>743.00-00</b>
	• Adjustments to Basis 201929019	743.02-00
<b>Section 752</b>	<b>Treatment of Certain Liabilities</b> 201511020 201608005 201841006	<b>752.00-00</b>
	• Liability to Which Property is Subject 201525010	752.03-00
	• Sale or Exchange of an Interest 201929019	752.04-00

	• Sharing Recourse Liabilities 201525010	752.06-00
	• <i>Economic Risk of Loss</i> 201606027	752.06-01
	• Sharing Non-recourse Liabilities 201525010	752.07-00
	• Partnership Liability Versus Partner Liability 201525010	752.08-00
<b>Section 754</b>	<b>Manner of Electing Optional Adjustment to Basis of Partnership Property</b>	<b>754.00-00</b>
	201201007 201201014 201213006 201213024 201214006 201240008 201250012 201314013 201632006 201632007 201632008 201632009 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201443011 201506001 201506002 201521012 201528027 201530004 201548012 201603018 201610002 201611008 201620002 201620003 201624016 201624020 201629002 201709005 201709006 201709009 201717014 201717038 201726002 201726010 201728015 201736007 201738007 201811011 201811012 201812008 201814008 201815002 201816006 201817018 201819005 201819010 201823001 201826005 201826007 201826008 201834004 201840003 201846003 201848014 201851006 201851007 201852013 201902024 201902025 201904012 201904013 201917003 201918012 201919007 201919010 201920010 201923015 201924007 201924008 201924010 201924012 201927012 201929016 201933002 201934002 201937012 201943017 201945023	
	• Timeliness of Election	754.02-00
	201201007 201201014 201251004 201314013 201632006 201632007 201632008 201632009 201341002 201410014 201410019 201410020 201410021 201410022 201410023 201410025 201410026 201426012 201440003 201442003 201443011 201444016 201444017 201448002 201505017 201505018 201505019 201505020 201505021 201505022 201505023 201505024 201505025 201505026 201505027 201508003 201510024 201514002 201519023 201525008 201532014 201543002 201605007 201611008 201624005 201629002 201640011 201645001 201645008 201648005 201649003 201649005 201705008 201707011 201709005 201709006 201709009 201718013 201719006 201719007 201722013 201726002 201726010 201729015 201736004 201738007 201742001 201804006 201816006 201818003 201818007 201819005 201819010 201823001 201830010 201833007 201839004 201840003 201840005 201841003 201851006 201851007 201909004 201918012 201920010 201924008 201924012 201926003 201929016 201933002 201934002 201943017 <b>201947014</b>	
<b>Section 761</b>	<b>Terms Defined</b>	<b>761.00-00</b>
	201747001	
	• Partnership 201235015 201323015 201329003	761.01-00
	• <i>Organizations Treated as a Partnership</i> 201329003	761.01-01
	• Partner 201411035	761.02-00
	• Partnership Agreement 201517006	761.03-00
	• Distributions of Partnership Interests Treated as Exchanges 201929019	761.05-00
<b>Section 803</b>	<b>Life Insurance Gross Income</b>	<b>803.00-00</b>
	201845020	

<b>Section 805</b>	<b>General Deductions</b> 201845020	<b>805.00-00</b>
<b>Section 806</b>	<b>Small Life Insurance Company Deduction</b> 201412001	<b>806.00-00</b>
<b>Section 807</b>	<b>Rules for Certain Reserves</b> 201312031 201746022	<b>807.00-00</b>
	• Adjustments for Increase or Decrease 201845020	807.01-00
	• Method of Computing Reserves for Purposes of Computing Income 201312031 201939003	807.03-00
	• <i>Amount of Reserve</i> 201844009	807.03-01
	• <i>Applicable Federal Interest Rate/Prevailing State Assumed Interest Rate</i> 201640008 201645010 201939003	807.03-03
	• <i>Prevailing Commissioners' Standard Tables</i> 201230009	807.03-04
	• Special Rules for Computing Reserve	807.04-00
	• <i>Contracts Issued by Foreign Branches of Domestic Life Insurance Companies</i> 201746022	807.04-03
	• Adjustments for Change in Computing Reserves 201511013	807.05-00
<b>Section 812</b>	<b>Definitions of Company's Share and Policyholder's Share</b> 201603023	<b>812.00-00</b>
<b>Section 816</b>	<b>Life Insurance Company Defined</b> 201733012	<b>816.00-00</b>
	• Life Insurance Reserves 201733012	816.02-00
	• Total Reserves Defined 201733012	816.03-00
<b>Section 817</b>	<b>Treatment of Variable Contracts</b> 201235001 201240018 201309011 201323001 201323002 201323003 201323004 201338004 201338005 201341033 201410012 201417007 201436005 201502003 201504005 201540004 201651002 201651012 201705003	<b>817.00-00</b>
	• Treatment Nondiversified Contracts	817.08-00
	• <i>Look-Through Diversification</i> 201540004	817.08-04
<b>Section 831</b>	<b>Tax On Insurance Companies Other Than Life Insurance Companies</b> 201225013 201229008 201314020 201317002 201323009 201428006 201438022 201440015 201451012 201511021 201517018 201527014 201527015 201532028 201535009 201540008 201611001 201633027 201645004 201702037 201714021 201716014 201728017 201728018 201732021 201744009 201802004 201802014 201821007 201825006 201843001 201845024 201918007 201923020 201927016 201945013	<b>831.00-00</b>
	• Alternative Tax Small Companies 201433012 201744009 201845024	831.02-00
	• Whether Company Qualifies as Insurance Company 201219009 201219010 201219011 201224018 201351006 201419007	831.03-00

<b>Section 832</b>	<b>Insurance Company Taxable Income</b>	<b>832.00-00</b>
	201232030 201235011 201250022 201328027 201428006 201429007 201438022 201503011 201515017 201533011	
	• Premiums Earned	832.05-00
	201235011 201536024	
	• Losses Incurred	832.06-00
	201429007 201642034	
	• <i>Salvage and Reinsurance Recoverable</i>	832.06-01
	201515017	
	• <i>Unpaid Losses</i>	832.06-02
	201435011 201437011	
	• Interinsurers or Reciprocal Underwriters	832.15-00
	201322008	
<b>Section 833</b>	<b>Treatment of Blue Cross Blue Shield Organizations</b>	<b>833.00-00</b>
	201416002 201642026	
	• Organizations Subject to Sec. 833	833.03-00
	201642026	
	• <i>Existing Blue Cross or Blue Shield Organizations</i>	833.03-01
	201642026	
	• <i>Material Change in Operations Existing Blue Cross or Blue Shield Organizations</i>	833.03-03
	201432013 201642026	
<b>Section 846</b>	<b>Discounted Unpaid Losses Defined</b>	<b>846.00-00</b>
	• Determination of Undiscounted Unpaid Losses	846.01-00
	201435011	
<b>Section 847</b>	<b>Special Estimated Tax Payments</b>	<b>847.00-00</b>
	201640017	
<b>Section 848</b>	<b>Capitalization of Policy Acquisition Expenses</b>	<b>848.00-00</b>
	201746022	
	• Net Premiums	848.05-00
	• <i>Special Rules for Reinsurance</i>	848.05-03
	201501011 201642032	
	• Classification of Contracts	848.06-00
	• <i>Exceptions</i>	848.06-02
	201746022	
	• <i>Treatment of Reinsurance Contract</i>	848.06-06
	201501011 201642032	
<b>Section 851</b>	<b>Definition of Regulated Investment Company</b>	<b>851.00-00</b>
	201325002	
	• Election to be Regulated Investment Company	851.01-00
	201521014	



	<ul style="list-style-type: none"> <li>• Gross Income Requirement</li> </ul>	851.02-00
	201206015 201319003 201406007 201425009 201524020 201716001 201716024 201716025 201716026 201716027 201716028 201716029 201716030 201716031 201716032 201716033 201716034 201716035 201716036 201716037 201716038 201716039 201716040 201716041 201716042 201716046 201717020 201717021 201717022 201717024 201717025 201717026 201717027 201717028 201717029 201717031 201717032 201717033 201717034 201717035 201718030 201718032 201719021	
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	201340016 201619004	
<b>Section 853</b>	<b>Foreign Tax Credit Allowed Shareholders</b>	<b>853.00-00</b>
	<ul style="list-style-type: none"> <li>• Election</li> </ul>	853.01-00
	201629004 201705005 201707009 201734001 201845015 201845016 201845017 201845018 201845019	
<b>Section 854</b>	<b>Limitations Applicable to Dividends Received From Regulated Investment Company</b>	<b>854.00-00</b>
	201640018	
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	201530006 201619004 201740017	
	<ul style="list-style-type: none"> <li>• General Rule</li> </ul>	855.01-00
	201244003	
<b>Section 856</b>	<b>Definition of Real Estate Investment Trust</b>	<b>856.00-00</b>
	201204006 201205004 201208007 201208012 201208014 201214009 201216031 201218007 201226004 201232032 201234006 201238009 201244012 201250019 201251005 201252009 201304004 201310020 201311009 201313017 201314002 201315007 201316013 201317001 201320007 201323016 201327006 201328018 201341032 201407011 201418037 201423011 201424020 201427001 201428004 201428005 201429017 201429024 201431018 201431020 201432014 201433011 201441014 201443017 201444022 201450005 201450017 201509019 201516018 201516049 201521006 201523015 201528006 201537020 201546006 201549013 201549023 201551007 201620001 201647005 201705007 201716002 201716043 201720008 201725002 201732012 201819006 201828008 201828009 201843004 201848008 201904005 201917006 201923023 201928013 201929014 201929015 201930003 201939001	
	<ul style="list-style-type: none"> <li>• Income Requirements</li> </ul>	856.01-00
	201225008 201225009 201246013 201407011 201418022 201428002 201433005 201518010 201522002 201524017 201527012 201527013 201546006 201602003 201605005 201620001 201649013 201652012 201722016 201732012 201742008 201742009 201742010 201742011 201742012 201742013 201751011 201816002 201816003 201820012 201841002 201845001 201848013 201901001 201907001 201910002 201928013 201939001	
	<ul style="list-style-type: none"> <li>• Investment Requirements</li> </ul>	856.02-00
	201236006 201315007 201406009 201428002 201450017 201503010 201515009 201518010 201521006 201524017 201551007 201602003 201628009 201740017 201820012 201930003	
	<ul style="list-style-type: none"> <li>• Other Requirements</li> </ul>	856.03-00
	201225008 201225009 201530014 201848008 201917006	
	<ul style="list-style-type: none"> <li>• Rents From Real Property</li> </ul>	856.04-00
	201206001 201225008 201225009 201250003 201250008 201301007 201320001 201320002 201334033 201341015 201450017 201549013 201716044 201740017 201751011 201812009 201901001 201907001 201930003 201944011	

	• Treatment of Wholly Owned Subsidiaries	856.07-00
	201210021 201214002 201232011 201311009 201345021 201424016 201426017 201432011 201433001 201452013 201511019 201516018 201521015 201527016 201530005 201532006 201533005 201533006 201539007 201539008 201550025 201552009 201614022 201615007 201628020 201628021 201638010 201638021 201640002 201652005 201653016 201710012 201722017 201723012 201726011 201736008 201738004 201748006 201751013 201802006 201811010 201815014 201844007 201844008 201920004 201920011 201926005	
<b>Section 857</b>	<b>Taxation of Real Estate Investment Trusts and Their Beneficiaries</b>	<b>857.00-00</b>
	201315004 201340004 201346005 201609004	
	• Requirements to be Taxed as a REIT	857.01-00
	201717005	
	• Taxation of Trusts	857.02-00
	• <i>Income from Foreclosure Property</i>	857.02-02
	201623007	
	• <i>Income from Prohibited Transactions</i>	857.02-03
	201614009 201640007 201707010 201844003	
	• Earnings and Profits	857.05-00
	201652012	
<b>Section 858</b>	<b>Dividends Paid by Real Estate Investment Trust After Close of Taxable Year</b>	<b>858.00-00</b>
	201244009	
	• Receipt by Shareholders	858.01-00
	201816001	
<b>Section 860</b>	<b>Deduction for Deficiency Dividends</b>	<b>860.00-00</b>
	201727004	
	• Interest and Addition to Tax	860.02-00
	201727004	
	• Adjustments	860.03-00
	201239006	
	• Determination	860.04-00
	201727004	
	• Claim Required for Dividend Deduction	860.06-00
	201727004	
	• Suspension of Statute of Limitations	860.07-00
	201727004	
<b>Section 860C</b>	<b>Taxation of Residual Interest</b>	<b>860C.00-00</b>
	• Taxable Income or Net Loss	860C.02-00
	201306021	
<b>Section 860D</b>	<b>REMIC Defined</b>	<b>860D.00-00</b>
	201713007 201731001 201731002 201749005 201749008 201601005 201649006 201649009 201649010 201650011 201714017 201730006 201738001 201738003 201742007	
<b>Section 860F</b>	<b>Other Rules</b>	<b>860F.00-00</b>
	• Treatment of Transfers to the REMIC	860F.04-00
	201517007	
<b>Section 860G</b>	<b>Other Definitions and Special Rules</b>	<b>860G.00-00</b>
	201623007	

<b>Section 861</b>	<b>Income From Sources Within the U.S.</b>	<b>861.00-00</b>
	• Interest 201205007 201447030	861.02-00
	• Compensation for Labor or Services 201438027	861.04-00
	• Allocation and Apportionment of Deductions (In General) 201446018	861.08-00
	• <i>Apportionment</i> 201614031	861.08-02
	• <i>Net Operating Losses</i> 201228013	861.08-12
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	• <i>Apportionment Rules -- Corporations</i> 201423001 201718034	861.09-05
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	• <i>Fair Market Value Method</i> 201320017 201701018 201335008 201423001 201505036 201638012 201702036 201718034 201718035 201744014 201744015 201744016	861.09-07
	• <i>Modified Gross Income Method of Apportionment</i> 201744015 201744016	861.09-08
	• Characterization Rules and Adjustments for Certain Assets (In General) 201336018	861.12-00
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	• Partly From Sources Within and Partly From Sources Without U.S.	863.02-00
	• <i>Transportation</i> 201311024	863.02-04
<b>Section 864</b>	<b>Definitions</b>	<b>864.00-00</b>
	• U.S. Trade or Business 201501013	864.01-00
	• <i>Trade or Business Conducted Through Partnership</i> 201501013	864.01-02
	• <i>Trading in Securities</i> 201501013	864.01-04
	• Effectively Connected Income 201325012 201908016	864.02-00
	• <i>U.S. Source Interest, Dividends, etc.</i> 201325012	864.02-01
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	• Rules for Allocating Interest, etc. (See Also 861.08 through 861.14) 201210019 201210020 201341017	864.04-00

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	• Tax on Nonresident Aliens	871.02-00
	• <i>Exemption from Tax on Certain Interest and Dividends</i> 201223006	871.02-13
	• Repeal of Tax on Interest of Non-resident Alien Individuals Received From Certain Portfolio Debt Investments	871.04-00
	• <i>Statement That Beneficial Owner Is Not a U.S. Person</i> 201434021	871.04-04
<b>Section 882</b>	<b>Tax on Income of Foreign Corporations Connected with United States Business</b>	<b>882.00-00</b>
	• Return Required 201515029	882.03-00
	• Allocation of Deductions 201908016	882.04-00
	• Interest deductions	882.07-00
	• <i>Liability/Asset Ratio</i> 201908016	882.07-02
<b>Section 884</b>	<b>Branch Tax</b> 201752001	<b>884.00-00</b>
	• Branch Profits Tax 201628016	884.01-00
	• Rules for Termination, Liquidation, Reorganization or Incorporation 201443003 201543007	884.08-00
	• <i>Complete Termination of a U. S. Business</i> 201405012 201543007 201714010 201750008 201813004	884.08-10
	• <i>Reorganization of a Foreign Corporation</i> 201443003	884.08-30
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	• Teachers, Students, and Trainees 201251015	894.10-00
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	• Amount Allowed 201349015	901.02-00

	• Denial of Credit with Respect to Certain Abusive Transactions 201312045	901.11-00
<b>Section 902</b>	<b>Deemed Paid Credit Where Domestic Corporation Owns 10 Percent or More of Voting Stock of Foreign Corporation (See Also 960.00-00 et. seq.)</b>	<b>902.00-00</b>
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	• Carryback and Carryover 201438027	904.02-00
	• Recapture of Overall Foreign Loss 201240017 201249012	904.05-00
	• <i>Overall Foreign Loss Accounts</i> 201452002	904.05-04
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	201429026	
	• Adjustments on Payment of Accrued Taxes	905.03-00
	• <i>Pooling Adjustments</i> 201441015 201444039	905.03-02
	• <i>Redetermination of U.S. Liability</i> 201444039	905.03-03
<b>Section 911</b>	<b>Citizens or Residents of the United States Living Abroad</b>	<b>911.00-00</b>
	201313023 201538016 201620006 201729001	
	• Election 201507013 201507016 201539018 201620006 201650006	911.11-00
	• <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 201517004 201538016 201620006 201743014 201909006	911.11-03
<b>Section 932</b>	<b>Coordination of United States and Virgin Islands Income Taxes</b>	<b>932.00-00</b>
	• Bona Fide Residents of the Virgin Islands 201503012	932.02-00
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	201436047	
<b>Section 952</b>	<b>Subpart F Income Defined</b>	<b>952.00-00</b>
	201240019	
<b>Section 953</b>	<b>Insurance Income</b>	<b>953.00-00</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 201845024 201845025 201905003	953.06-00

<b>Section 954</b>	<b>Foreign Base Company Income</b> 201235007	<b>954.00-00</b>
	• Foreign Personal Holding Company Income 201201016 201228020 201407010 201503009 201504006 201504008 201637005 201644008 201644009 201644010 201648015 201648016 201718020 201739009	954.02-00
	• <i>Sale or Exchange of Property</i> 201201016	954.02-05
	• <i>Commodities Transactions</i> 201330006 201330006	954.02-06
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	• Foreign Base Company Sales Income 201206003 201325005 201332007 201340010 201532033	954.03-00
<b>Section 956</b>	<b>Investment of Earnings in U.S. Property</b> 201420017 201436047 201446020 201521006 201811014	<b>956.00-00</b>
	• U.S. Property Defined 201516064	956.03-00
	• Pledges and Guarantees 201203010 201436047	956.05-00
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	• Remittances (Definition) 201321007	987.03-00
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	• Definition of Qualified Business Unit 201902030	989.01-00
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	201216006 201221003 201224025 201237006 201242001 201304001 201305002 201310018 201327001 201327004 201327005 201618007 201634002 201634020 201701003 201701010 201335002 201336013 201341023 201343011 201343015 201346003 201347006 201347018 201349003 201351012 201351015 201404008 201411008 201418040 201421010 201429020 201433004 201434002 201436002 201436041 201440019 201441012 201444018 201451026 201502005 201506006 201516013 201516052 201519020 201521010 201527037 201528002 201532005 201533003 201535001 201535014 201536001 201536008 201540002 201543009 201544010 201544011 201548014 201552003 201552005 201601003 201604007 201622022 201628017 201629006 201631010 201633007 201634002 201634020 201635003 201638008 201640003 201641007 201642012 201645003 201649004 201652018 201708001 201712011 201714013 201717015 201717017 201722010 201722024 201726009 201736005 201744010 201745003 201746018 201746021 201748005 201750005 201751010 201807005 201809001 201809002 201817007 201833001 201839007 201839008 201842005 201904009 201909001 201917005 201918014 201922025 201937002 201940003 201943013	
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	201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012 201238004 201243004 201243006 201245007 201308016 201319018 201320009 201326014 201308016 201334006 201342001 201418007 201418017 201418031 201418032 201419001 201419011 201436043 201443004 201516008 201516020 201516022 201516023 201525001 201527032 201528024 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201536010 201628008 201638004 201647001 201702005 201702006 201709020 201722007 201737011 201812001 201812002 201812005 201814001 201814002 201814005 201817012 201817013 201817014 201817016 201818005 201833015 201834011 201835001 201845020 201928004 201932001 201932002 201932003 201932004 201932005 201932006 201932007 201932008 201932009 201932010	
	• Amount Realized	1001.02-00
	201221004 201525010 201730012 201730017 201730018 201730019	
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	201443004 201516022 201516023	
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	201418007 201845020	
	• Allocation of Basis	1011.01-00
	201709001	
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	201617002	
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	201245006 201544002 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201744006 201744007 201744008 201751001 201751002 201751003 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 201852009 201852014	
<b>Section 1015</b>	<b>Basis of Property Acquired by Gift or Transfer in Trust</b>	<b>1015.00-00</b>
	201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003 201418007 201419001 201426016 201436043 201525001 201604001 201702005 201702006 201709020 201722007	
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	201234018 201242003 201302009 201313024 201411036 201416006 201648013 201706009 201834010 201944006	

	• Property Held For Productive Use or Investment 201601011 201605017	1031.01-00
	• Like Kind Property 201216007 201238027 201531009 201532021 201706009 201850014	1031.02-00
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	• Exchanges Not Solely In Kind 201325011 201648013	1031.07-00
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	• Definition of Involuntary Conversion Events 201252010 201609003 201702034 201816008 201821012 201924017 201925011 201925012	1033.02-00
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	• <i>Defined</i> 201515001	1092.02-01
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	• <i>Mixed Straddle Account</i> 201327007 201516010 201637011 201820014 201848015	1092.05-02
	• Straddle Defined 201310027	1092.06-00
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	• <i>Constant Interest Rate Election</i> 201619004	1276.02-02
<b>Section 1286</b>	<b>Tax Treatment of Stripped Bonds</b> 201229003 201701017 201502006 201502007	<b>1286.00-00</b>
<b>Section 1295</b>	<b>Qualified Electing Fund</b>	<b>1295.00-00</b>
	• <i>Time For Making Election</i> 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 201911001 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 201837001 201925002	1295.02-02
<b>Section 1296</b>	<b>Passive Foreign Investment Company</b> 201244003 201311014 201447003 201806001 201806002 201806003 201806004 201845015 201845016 201845018 201930005 201930006 201930007 201930008	<b>1296.00-00</b>
	• <i>Characterization of Income</i>	1296.02-00
	• <i>Application of Income Look-Through Rules</i> 201445005	1296.02-02
<b>Section 1297</b>	<b>Special Rules</b> 201322009 201515006	<b>1297.00-00</b>
<b>Section 1301</b>	<b>Averaging of Farm Income</b>	<b>1301.00-00</b>
	• <i>Engaged in Farm Business</i> 201435006	1301.01-00

<b>Section 1311</b>	<b>Correction of Error</b> 201208027 201313027	<b>1311.00-00</b>
	<ul style="list-style-type: none"> <li>• Inconsistent Position v. No Inconsistent Position 201710029</li> <li>• Correction Not Barred v. Barred at Time of Error 201823004</li> </ul>	<ul style="list-style-type: none"> <li>1311.01-00</li> <li>1311.02-00</li> </ul>
<b>Section 1313</b>	<b>Definitions</b>	<b>1313.00-00</b>
	<ul style="list-style-type: none"> <li>• Determination v. No Determination 201247001 201247011 201622032</li> </ul>	<ul style="list-style-type: none"> <li>1313.01-00</li> </ul>
<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>	<b>1361.00-00</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 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 201849005 201849006 201852011 201918013 201923025 201926008 201929007 201933001 201938003 201940006 201943015 <b>201947011</b>	<ul style="list-style-type: none"> <li>• 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 201837012 201845013 201902005  201918002 201918013 201926008</li> <li>• <i>Number of Shareholders</i> 201926008</li> <li>• <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  201845003 201845004 201845005 201918002 201933004 201936005</li> <li>• <i>Non-Resident Alien as Shareholder</i> 201312023 201545015</li> <li>• <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 201905002 201908015 201908017 201918013  201919005 201930023 201936005</li> <li>• <i>Ineligible Corporation</i> 201849006 201936005 201938007</li> <li>• <i>Certain Trusts Permitted as Shareholders</i> 201216034 201224013 201226019 201232003 201238017 201419009 201604009  201604010 201650007 201819002 201820001 201820009 201837012 201918002  201933001 201938003 201943015 <b>201947011</b></li> <li>• <i>Grantor Trusts</i> 201216025 201216034 201252007</li> </ul>

• *Qualified Subchapter S Trusts* 1361.03-02  
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• *Electing Small Business Trusts* 1361.03-03  
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201943015 **201947011**

• *Qualified Subchapter S Subsidiary* 1361.05-00  
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201945016 201946014

Section 1362

Election by Small Business Corporation

1362.00-00

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 201944004 **201947011**

• Eligible v. Ineligible

1362.01-00

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• Shareholder Consent

1362.01-01

201634003 201634004 201516009 201528017 201539019 201610005 201634003  
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• Election After Termination

1362.01-02

201206009 201217009 201312023 201320012 201550022 201645007 201702014  
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• *Late Elections*

1362.01-03

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• *Termination of Election*

1362.02-00

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201933001 201935006 201938003 201943015 **201947011**

• *Ceases to be Small Business Corporation*

1362.02-02

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201933001 201938003 201943015 **201947011**

• *Passive Investment Income*

1362.02-03

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• S Termination Year  
201507011 201706013

1362.03-00

• Inadvertent Terminations

1362.04-00

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 201943018 201946001 201946013 **201947011**

<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	<b>1368.00-00</b>
	<ul style="list-style-type: none"> <li>• Accumulated Adjustments Account 201421015 201440013 201446021</li> </ul>	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	<b>1381.00-00</b>
	<ul style="list-style-type: none"> <li>• Certain Other Cooperatives 201228014</li> </ul>	1381.02-00
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b> 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 201945011	<b>1382.00-00</b>
	<ul style="list-style-type: none"> <li>• Gross Income 201852003 201902001</li> <li>• Patronage Dividends 201228035 201809005</li> <li>• Exceptions 201407003 201852001</li> </ul>	1382.01-00 1382.02-00 1382.04-00
<b>Section 1385</b>	<b>Amounts Includible in Patron's Gross Income</b> 201604008 201750003	<b>1385.00-00</b>
<b>Section 1388</b>	<b>Definitions; Special Rules</b> 201234018 201750003 201809005 201945011	<b>1388.00-00</b>
<b>Section 1402</b>	<b>Definitions</b> 201402004	<b>1402.00-00</b>
	<ul style="list-style-type: none"> <li>• Net Earnings From Self-Employment 201916005</li> <li>• <i>Limited Partners</i> 201436049 201640014</li> </ul>	1402.01-00 1402.01-03

	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	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 201414009 201418033 201418043 201930012 201936004	<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 201411007 201507006 201524016 201528007 201540001 201603002 201605014 201610004 201722012 201723008 201723009 201726012 201828006 201830005 201936004	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 201930012	1502.19-00
• Consolidated Net Operating Loss Deduction 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 201837003 201901006 201901007 201903016 201904014 201905004	1502.21-00
• Basis of Property 201828006	1502.31-00
• Investment Adjustment 201213013 201214012 201339001 201411007 201430002 201550028 201641019 201921003 201936004	1502.32-00
• Earnings and Profits 201411007 201936004	1502.33-00
• Accumulated Earnings Tax on Separate Basis 201316008	1502.47-00
• Life and Non-Life 201210015 201213012	1502.50-00
• Filing Requirements 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 201839009 201902029 201921011 201929001 201933009	1502.75-00
• <i>When Group Remains in Existence</i> 201228002 201314028 201350007 201424010 201505006 201933009	1502.75-10
• <i>Common Parent No Longer in Existence</i> 201250017 201326006	1502.75-11
• Taxable Year of Members of Group 201520001 201414015 201520001 201843002 201933009	1502.76-00
• <i>Income Allocation</i> 201235003 201542007	1502.76-01

	• Common Parent Agent for Subsidiaries 201522005 201552025	1502.77-00
	• Separate Return Years 201251003 201324004	1502.79-00
	• 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	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
	• <i>Limitation on Use of Credits and Net Capital Losses</i> 201435012	1502.98-08
	• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	1502.99-00
<b>Section 1504</b>	<b>Definitions</b> 201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012 201815008 201927002	<b>1504.00-00</b>
	• Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004	1504.01-00
	• Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003 201429007 201433013 201815008	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002	1504.02-01
	• <i>Maquiladora ISP - IRC Section 1504(d) Election</i> 201248002	1504.02-02
<b>Section 1563</b>	<b>Definitions and Special Rules</b> 201405009	<b>1563.00-00</b>
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b> 201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201732029 201817012 201817013 201817014 201817016	<b>2001.00-00</b>

<b>Section 2010</b>	<b>Unified Credit Against Estate Tax</b>	<b>2010.00-00</b>
	201612005 201612009 201612010 201618006 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	
<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 201926013 201938002	
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b>	<b>2032A.00-00</b>
	201224019 201230023 201418011 201633001 201652017 201743013 201812004 201814004 201908018	
<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 <b>201947001 201947002 201947003 201947004 201947005 201947006</b>	
	• 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 201702005 201709020 <b>201947001 201947002</b> <b>201947003 201947004 201947005 201947006</b>	
	• 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 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 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029	

	• Retention of Possession or Enjoyment of Right to Income From Property 201735005 <b>201947001 201947002 201947003 201947004 201947005 201947006</b>	2036.01-00
	• Retention of Right to Designate Who Shall Enjoy Property or Income 201323007	2036.02-00
<b>Section 2037</b>	<b>Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)</b>	<b>2037.00-00</b>
	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 <b>201947001 201947002 201947003 201947004 201947005 201947006</b>	
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b>	<b>2038.00-00</b>
	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 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 <b>201947001</b> <b>201947002 201947003 201947004 201947005 201947006</b>	
	• Power to Alter or Amend 201342001	2038.01-00
	• <i>Power to Change Beneficiaries or Their Shares</i> 201323007 201928004	2038.01-01
<b>Section 2040</b>	<b>Joint Interests (Included v. Not Included in Gross Estate)</b>	<b>2040.00-00</b>
	201216005	
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b>	<b>2041.00-00</b>
	201209003 201210008 201214022 201218003 201229005 201231007 201243001 201634015 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201429009 201436036 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201613007 201614006 201614007 201614008 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201803003 201817002 201817003 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845006 201845029 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201908008 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023	

	• Pre-1942 Powers 201707003 201707004 201707005 201735009	2041.01-00
	• Post-1942 Powers 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004	2041.02-00
	• General Power v. Not a General Power 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 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006	2041.03-00
	• Exercise of Powers 201425007	2041.05-00
	• Effect of State Laws 201920001 201920002 201920003	2041.12-00
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b> 201235006 201328030 201919002 201919003	<b>2042.00-00</b>
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i> 201327010	2042.07-09
<b>Section 2043</b>	<b>Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)</b> 201206005	<b>2043.00-00</b>
<b>Section 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b> 201528014 201536010 201603004 201615004 201721006 201834011 201946009	<b>2044.00-00</b>
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b> 201206005	<b>2053.00-00</b>
	• Claims Against the Estate	2053.09-00
	• <i>Consideration v. No Adequate Consideration</i> 201745012	2053.09-09
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b> 201216045 201236022 201316004 201450003 201702004 201803003 201845014 201850009 201930017 201933007	<b>2055.00-00</b>
	• Transfers Not Exclusively for Charitable Purposes <b>201947007</b>	2055.07-00
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Guaranteed Annuity Lead Interest</i> 201933007	2055.12-07
	• <i>Reformations of Nonqualifying Interests</i> 201333006	2055.12-10
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction)</b> 201243004 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018 201830001 201845014 201850008 201923004 201937011 201943010 201946009	<b>2056.00-00</b>

	• Terminable Interests 201731006 201450002 201624015 201717001 201751005 201850010 201937011	2056.01-00
	• Qualified Terminable Interest Property 201303003 201410011 201426016 201447008 201528014 201536002 201536010 201603004 201608001 201615004 201636019 201721006 201832003 201903014 201907002 201923004 201942008 201943007 201943010 201946009	2056.07-00
	• <i>Effective Election</i> 201345006 201636026 201714020 201923004	2056.07-01
	• <i>Partial Election</i> 201447008	2056.07-02
	• <i>Qualifying Interest</i> 201410011	2056.07-03
	• Passed From Decedent v. Not Passed From Decedent 201410011 201416007	2056.13-00
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen 201634018 201634018 201830001	2056.19-00
	• <i>Exception For Property Transferred to Qualified Domestic Trust</i> 201634018 201634018 201830001	2056.19-02
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b> 201243012 201634018 201406003 201429012 201516055 201622021 201622025 201628011 201634018 201640006 201647002 201830001 201903012 201928009	<b>2056A.00-00</b>
<b>Section 2203</b>	<b>Definition of Executor</b> 201405016	<b>2203.00-00</b>
<b>Section 2207A</b>	<b>Right of Recovery in the Case of Certain Marital Deduction Property</b> 201243004 201303003 201426016 201536010	<b>2207A.00-00</b>
<b>Section 2209</b>	<b>Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States</b> 201924009	<b>2209.00-00</b>



**Section 2501**

**Imposition of Gift Tax (Imposed v. Not Imposed)**

**2501.00-00**

201216010 201218003 201223012 201233008 201243001 201245007 201310002  
201310003 201310004 201310005 201310006 201320009 201322025 201410001  
201410002 201410003 201410004 201410005 201410006 201410007 201410008  
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201436013 201436014 201436015 201436016 201436017 201436018 201436019  
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201510017 201510018 201510019 201510020 201510021 201510022 201510023  
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201941008 201941009 201941010 201941011 201941012 201941013 201941014  
201941015 201941016 201941017 201941018 201941019 201941020 201941021  
201941022 201941023

• Gift v. Not a Gift

2501.01-00

201205001 201207001 201208003 201208004 201208006 201208031 201209001  
201209002 201210001 201210002 201243006 201342001 201345004 201345026  
201345027 201345028 201407008 201418017 201418031 201418032 201432005  
201433006 201434004 201434005 201436003 201521002 201521003 201521004  
201527032 201544005 201642027 201642028 201642029 201642030 201707003  
201707004 201707005 201928004 201932002 201932005 201932009 201932010  
**201947001 201947002 201947003 201947004 201947005 201947006**

• Transfers of Intangible Property By Non-Resident Not Citizens  
201250001

2501.03-00

**Section 2503**

**Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)**

**2503.00-00**

• Present v. Future Interests  
201208026

2503.03-00

**Section 2504**

**Taxable Gifts for Preceding Years**

**2504.00-00**

	• Valuation of Certain Gifts for Preceding Periods 201811002 201811003	2504.02-00
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b> 201206005 201243004 201244014 201334001 201422005 201440007 201507008 201525002 201525003 201528014 201536010 201721006 201834011 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845002 201845029 201946009	<b>2511.00-00</b>
	• Gifts Indirectly Made 201208026 201442053	2511.04-00
	• Gift of Remainder 201407009 201440007 201845002	2511.11-00
	• Renunciation of Testate or Intestate Share 201228017 201334001 201403005 201540006 201831003 201921004 201921012	2511.18-00
<b>Section 2512</b>	<b>Valuation of Gifts</b> 201206005 201330033 201330033 201928003	<b>2512.00-00</b>
	• Listed Stock 201939002	2512.07-00
	• Transfers for Insufficient Consideration	2512.13-00
	• <i>Sufficient v. Insufficient Consideration</i> 201745012	2512.13-01
<b>Section 2513</b>	<b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b> 201240003 201240004 201523003 201644002 201724007 201811002 201811003	<b>2513.00-00</b>
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201418032 201432005 201433006 201434004 201434005 201436003 201528024
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201706002 201707007 201707008 201735009

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	• Initial 5% Tax on Excess Holdings 201229011 201333020	4943.01-00
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	201216045 201230026 201231014 201231015 201415010 201417020 201417021 201427019 201430017 201652004 201724001	
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<b>Section 6221</b>	<b>Tax Treatment Determined At Partnership Level</b> 201202023 201207008 201303010 201307007 201319027 201423021 201424022 201509036 201608014	<b>6221.00-00</b>
<b>Section 6222</b>	<b>Partner's Return Must Be Consistent with Partnership Return or Secretary Notified of Inconsistency</b> 201447031 201711010	<b>6222.00-00</b>
	• Notification 201526009	6222.01-00
	• Effect of Failure to Notify 201520007 201520007 201711010	6222.03-00
<b>Section 6223</b>	<b>Notice to Partners of Proceedings</b> 201212019 201213027 201218012 201219018 201247014 201328033	<b>6223.00-00</b>
	• Information for Secretary's Notices 201210030 201502012	6223.02-00
	• Mailing Notice 201402005	6223.03-00
	• Failure to Provide Notice 201236030	6223.04-00
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<b>Section 6224</b>	<b>Participation in Administrative Proceedings; Waivers; Agreements</b> 201310036 201431030 201550041 201723024	<b>6224.00-00</b>
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	• <i>Tax Matters Partner May Bind Certain Other Partners</i> 201216035 201235016 201319025 201515033	6224.01-05
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<b>Section 6225</b>	<b>Assessments Made Only After Partnership Level Proceedings Are Completed</b> 201419014	<b>6225.00-00</b>
<b>Section 6227</b>	<b>Administrative Adjustments Requests</b> 201303014 201311025 201413008 201418047 201513001 201526014 201906007	<b>6227.00-00</b>
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<b>Section 6229</b>	<b>Period of Limitations for Making Assessments</b> 201213028 201219016 201239010 201302038 201315024 201402007 201402009 201418050 201420018 201439002 201503015 201509036 201906007	<b>6229.00-00</b>
	• Extension by Agreement 201211012 201236027 201241008 201312038 201312043 201319023 201319029 201324015 201402011 201402012 201438026 201526016 201531017 201710028	6229.02-00
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	• Claims Arising Out of Erroneous Computations 201204011	6230.03-00
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	• Partnership Item 201210034 201211013 201221017 201326017 201447031 201515032 201534010 201608014 201617008 201721019	6231.03-00
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	• Affected Item 201206017 201210036 201324018 201447036 201515029 201614034	6231.05-00
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	• Tax Matters Partner 201202024 201204013 201207005 201211017 201219017 201219019 201219023 201251013 201251014 201302034 201304008 201326018 201343023 201402014 201418051 201418052 201503014 201515030 201530018 201534009 201536021 201543018 201603029 201620010 201652019 201710023 201722025 201725028 201742025 201744018 201919013	6231.07-00
	• Pass-Thru Partner 201550040	6231.09-00

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<b>Section 6301</b>	<b>Collection Authority</b> 201502010	<b>6301.00-00</b>
<b>Section 6321</b>	<b>Lien for Taxes (Lien Right v. No Lien Right)</b> 201216039 201306022 201439003	<b>6321.00-00</b>
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<b>Section 6324</b>	<b>Special Liens for Estate and Gift Tax</b> 201418048	<b>6324.00-00</b>
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<b>Section 6325</b>	<b>Release of Lien or Discharge of Property</b> 201202018 201348014 201926012	<b>6325.00-00</b>
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<b>Section 6331</b>	<b>Levy and Distraint</b> 201240022 201248016 201248020 201302029 201310040 201316019 201520009 201350036 201411019 201447028 201520009 201521001 201545024 201602006 201602007 201602008 201721018 201811013 201820018 201927019	<b>6331.00-00</b>
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<b>Section 6332</b>	<b>Surrender of Property Subject to Levy (See 6331.12-00)</b> 201509038	<b>6332.00-00</b>
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<b>Section 6334</b>	<b>Property Exempt From Levy</b> 201316019 201521001 201547005 201827012	<b>6334.00-00</b>
	• Types of Property 201818015 201919014	6334.01-00
<b>Section 6335</b>	<b>Sale of Seized Property</b> 201350035 201535018 201820018 201825030	<b>6335.00-00</b>
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<b>Section 6402</b>	<b>Authority to Make Credits or Refunds</b> 201223019 201312044 201316020 201520010 201350039 201405013 201412014 201502014 201520010 201526007 201823005	<b>6402.00-00</b>
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<b>Section 6404</b>	<b>Abatements</b> 201215006 201313029 201414020 201426026 201526008 201550042 201723022	<b>6404.00-00</b>
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	• <i>Excessive</i> 201520010 201515026 201520010	6404.01-01
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<b>Section 6405</b>	<b>Reports of Refunds and Credits</b>	<b>6405.00-00</b>
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<b>Section 6411</b>	<b>Tentative Carryback and Refund Adjustments</b> 201335013	<b>6411.00-00</b>
	• Contents of Applications 201244018	6411.04-00
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<b>Section 6413</b>	<b>Special Rules Applicable to Certain Employment Taxes</b> 201822028	<b>6413.00-00</b>



<b>Section 6427</b>	<b>Fuels Not Used for Taxable Purposes</b> 201230022 201342010	<b>6427.00-00</b>
	<ul style="list-style-type: none"> <li>• Nontaxable Uses 201421017</li> <li>• Income Tax Credit in Lieu of Payment 201342010 201447034</li> </ul>	<ul style="list-style-type: none"> <li>6427.01-00</li> <li>6427.13-00</li> </ul>
<b>Section 6501</b>	<b>Limitations on Assessment and Collection (Barred v. Not Barred)</b> 201207007 201221014 201235020 201240023 201319017 201319030 201713001 201335013 201348015 201411031 201429026 201447032 201640017 201650018 201652022 201916006 201933012	<b>6501.00-00</b>
	<ul style="list-style-type: none"> <li>• Effects of Net Operating Loss Carrybacks 201335013</li> <li>• Time Return Deemed Filed</li> <li>• <i>Date Limitations Begin</i> 201238028</li> <li>• Adequacy of Return to Start Limitations Running (Sufficient v Insufficient) 201438021 201545016</li> <li>• <i>Information Returns</i> 201206014 201402013 201432020</li> <li>• <i>Amended Returns</i> 201206014 201252015</li> <li>• <i>S Corporation and Shareholder Returns</i> 201238026 201543015</li> <li>• Fraud--Exception to Period of Limitations (See Also 6653.03-00) 201238026</li> <li>• <i>Transferee Liability</i> 201319012</li> <li>• <i>Intent v. No Intent to Defraud</i> 201238026</li> <li>• Return Not Filed--Exception to Period of Limitations 201238028 201411021</li> <li>• Omission of Income (25% Rule)--Exception to Period of Limitations 201247015 201333008 201543015</li> <li>• <i>Determination of Percentage of Omission</i> 201543015</li> <li>• <i>Estate and Gift Taxes</i> 201643020</li> <li>• Waiver of Limitation (Waived v. Not Waived) 201206016 201323020 201324016 201351018 201610019 201626023 201652023 201841005 201937017</li> <li>• <i>Conditional Waiver</i> 201933012</li> <li>• <i>Amended Returns as Waivers</i> 201206014</li> <li>• <i>Necessity for Signature of Commissioner</i> 201235009</li> </ul>	<ul style="list-style-type: none"> <li>6501.01-00</li> <li>6501.03-00</li> <li>6501.03-03</li> <li>6501.04-00</li> <li>6501.04-03</li> <li>6501.04-11</li> <li>6501.04-14</li> <li>6501.05-00</li> <li>6501.05-06</li> <li>6501.05-07</li> <li>6501.06-00</li> <li>6501.07-00</li> <li>6501.07-13</li> <li>6501.07-18</li> <li>6501.08-00</li> <li>6501.08-03</li> <li>6501.08-05</li> <li>6501.08-07</li> </ul>

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	• <i>Execution by Corporate Officer</i> 201411024 201522005	6501.08-09
	• <i>Form and Contents of Waiver</i> 201602010 201610020	6501.08-17
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<b>Section 6502</b>	<b>Collection After Assessment (Timely v. Not Timely)</b> 201313022	<b>6502.00-00</b>
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<b>Section 6503</b>	<b>Suspension of Running of Period of Limitation (Suspended v. Not Suspended)</b> 201211019 201518015 201644020 201721016 201811013	<b>6503.00-00</b>
<b>Section 6511</b>	<b>Limitations on Credit or Refund (Barred v. Not Barred)</b> 201204008 201243014 201310037 201316015 201321022 201402003 201404011 201411029 201429026 201515019 201515024 201515025 201517005 201526011 201526013 201536020 201540010 201540011 201545022 201603026 201636041 201640017 201822027	<b>6511.00-00</b>
	• Limitation of Amount 201210029 201319011 201349014 201418049 201429023 201447033 201515024 201515025 201526011 201636041 201739013	6511.01-00
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<b>Section 6512</b>	<b>Limitations in Case of Petition to Tax Court</b> 201617007	<b>6512.00-00</b>

<b>Section 6513</b>	<b>Time Return Deemed Filed and Tax Considered Paid</b> 201825031	<b>6513.00-00</b>
<b>Section 6514</b>	<b>Credits or Refunds After Period of Limitation (Erroneous v. Not Erroneous)</b> 201302030 201504014 201921013 201927020	<b>6514.00-00</b>
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<b>Section 6532</b>	<b>Periods of Limitation on Suits (Barred v. Not Barred)</b> 201535016 201927020	<b>6532.00-00</b>
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<b>Section 6601</b>	<b>Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed)</b> 201249015 201426026 201447034 201518014 201710026 201722026 201727004	<b>6601.00-00</b>
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<b>Section 6611</b>	<b>Interest on Overpayments (Interest v. No Interest)</b> 201330032 201330032 201548019 201617005 201625017 201926001	<b>6611.00-00</b>
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<b>Section 6662</b>	<b>Accuracy-related penalty</b> 201207008 201213026 201504012 201504013 201711009	<b>6662.00-00</b>
<b>Section 6663</b>	<b>Fraud Penalty</b> 201543016 201545016 201640016	<b>6663.00-00</b>
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<b>Section 6665</b>	<b>Applicable Rules</b>	<b>6665.00-00</b>
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<b>Section 6671</b>	<b>Rules for Application of Assessable Penalties</b> 201226028	<b>6671.00-00</b>
<b>Section 6672</b>	<b>Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC</b> 201312036 201323022 201825031	<b>6672.00-00</b>
<b>Section 6676</b>	<b>Failure to Supply Identifying Numbers (Penalty v. No Penalty)</b> 201520005 201520005 201538019 201607027 201640016	<b>6676.00-00</b>
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	• <i>Application of Section 6048</i> 201208028	6677.01-01
	• Reasonable Cause Exception 201208028	6677.03-00

<b>Section 6694</b>	<b>Understatement of Taxpayer's Liability by Income Tax Return Preparer</b> 201425012 201518017 201519029 201804008 201825028	<b>6694.00-00</b>
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<b>Section 6695</b>	<b>Other Assessable Penalties With Respect to the Preparation of Income Tax Returns for Other Persons</b> 201846005	<b>6695.00-00</b>
<b>Section 6696</b>	<b>Rules Applicable With Respect to Sections 6694 and 6695</b> 201514008	<b>6696.00-00</b>
<b>Section 6697</b>	<b>Assessable Penalties with Respect to Liability for Tax of Regulated Investment Companies</b> 201727004	<b>6697.00-00</b>
<b>Section 6698</b>	<b>Failure to File Partnership Return</b> 201733013	<b>6698.00-00</b>
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<b>Section 6701</b>	<b>Penalties for Aiding and Abetting Understatement of Tax Liability</b> 201211014 201235017 201518017 201519029 201531015	<b>6701.00-00</b>
	• Penalty Amount 201742021 201805001	6701.02-00
<b>Section 6702</b>	<b>Frivolous Income Tax Return</b> 201348015 201502013 201623010	<b>6702.00-00</b>
	• What Constitutes 201513002	6702.01-00
<b>Section 6703</b>	<b>Rules Applicable to Penalties Under Section 6700, 6701, and 6702 (See Also 6700, 6701, 6702)</b> 201211014	<b>6703.00-00</b>
<b>Section 6707</b>	<b>Failure to Furnish Information Regarding Tax Shelters (See Also 6111.00-00)</b> 201531019	<b>6707.00-00</b>
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<b>Section 6721</b>	<b>Failure to File Certain Information Returns (See Also 6652.00-00)</b> 201234025 201246028 201248022 201315017 201438028 201503013 201549026 201603031 201629008	<b>6721.00-00</b>
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<b>Section 6851</b>	<b>Termination Assessments of Income Tax</b> 201723019	<b>6851.00-00</b>
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	• Liability 201212020	6901.02-00
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- Section 42; Low-Income Housing Credit 9100.01-00  
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- Section 59(e) 9100.02-00  
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- Section 266; Carrying Charges 9100.05-00  
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<ul style="list-style-type: none"> <li>• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 201429016 201435002 201437005 201530017</li> </ul>	9100.07-00
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• Extension of Time For Filing Return 201442018	9100.19-00
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• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 201431011	9100.21-00

• Other

9100.22-00

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• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the  
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• Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00  
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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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<b>Section 9102</b>	<b>Administrative Procedure Act</b>	<b>9102.00-00</b>
	<ul style="list-style-type: none"> <li>• Revenue Procedures 201351023</li> </ul>	9102.01-00
<b>Section 9103</b>	<b>Attorneys</b>	<b>9103.00-00</b>
	<ul style="list-style-type: none"> <li>• Authority 201736021</li> </ul>	9103.01-00
	<ul style="list-style-type: none"> <li>• Practice 201329015 201330035 201330035</li> </ul>	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>
	<ul style="list-style-type: none"> <li>• U.S. Model Income Tax Treaty</li> </ul>	9114.01-00
	<ul style="list-style-type: none"> <li>• <i>Royalties</i> 201519003</li> </ul>	9114.01-12

	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
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	• <i>China</i>	9114.03-07
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	• <i>Cyprus</i>	9114.03-08
	201343019	
	• <i>Italy</i>	9114.03-20
	201212008	
	• <i>United Kingdom</i>	9114.03-42
	201231010	
	• <i>Israel</i>	9114.03-44
	201247013	
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>	<b>9115.00-00</b>
	201315022	
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i>	9115.11-07
	201411026	
<b>Section 9200</b>	<b>Tax Shelter (Use This Category Only When No Other Category Is Appropriate)</b>	<b>9200.00-00</b>
	201347013	
<b>Section 9832</b>	<b>Definitions for Chapter 100</b>	<b>9832.00-00</b>
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<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
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	• Issues Related to Statutes Other Than Contained in Internal Revenue Code	9999.92-00
	201320020 201614032	
	• <i>Freedom of Information Act</i>	9999.92-01
	201515028 201621011 201631011	
	• <i>Privacy Act</i>	9999.92-02
	201742023	
	• Constitutional Issues Not Related to Code Sections	9999.94-00
	• <i>Tax Protest Cases</i>	9999.94-02
	201909010	
	• Substance v. Form Issues Not Contained in Present List	9999.97-00
	201311023 201501012	



• Not Able to Identify Under Present List

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