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Section 6110 Index

Written
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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>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
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	• Recovery Period 201216029	168.18-00
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	• Donees of Charitable Contributions in General 201228026 201239011 201240036 201342011 201711014	170.09-00

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	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	
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	201330018 201352007 201405005 201444007 201637010 201805003 201805004	
	201805005 201805006 201805007 201805008	
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	<ul style="list-style-type: none"> • Year Liquidation Occurs 201228023 • Form v. Substance 201252008 	<ul style="list-style-type: none"> 331.04-00 331.07-00
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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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	• Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007 201506008 201601001 201818010	351.01-00
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	• "Property" Defined 201506008 201552026	351.05-00
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	• Investment Company Exception 201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020 201810005	351.13-00
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	• <i>Split-Up</i>	355.01-02
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	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 201948001	
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	201308017 201308018 201308017 201308018 201730010	
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	• <i>Distribution of Control</i>	355.05-01
	201731004 201437013 201605016 201703012 201945022	
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	201734004 201743017	
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	201305003 201352007 201445008 201730010	
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled	355.10-00
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	• <i>Exceptions</i> 201230008 201348006 201431002 201542004 201627001 201703012	357.02-02
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	• 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
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	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
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	201252017 201308001 201308017 201308018 201310023 201312017 201314003	
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	201349006 201402002 201404006 201406005 201416002 201419005 201424005	
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	201312017 201314008 201314028 201326006 201333007 201350007 201404002	
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	201411002 201413003 201418039 201418046 201422004 201424007	
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	201325009 201329005 201330002 201330007 201330022 201612012 201731003	
	201731008 201308002 201330002 201330007 201330022 201333007 201335001	
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	201407005 201409002 201409003 201411002 201411012 201412013 201415001	
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	201424008 201424009 201424011 201424013 201426004 201426007 201426008	
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	• <i>Change in Identity, etc. (Type "F")</i>	368.06-00
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	201252011 201252014 201314003 201316017 201322008 201326006 201328003	
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	201418046 201445008 201511020 201611015 201635001 201638004 201737010	
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<p>201338053 201941028</p>	
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<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"> • <i>Labor Organizations</i> 	501.05-00
<p>201217022 201311031 201646007 201824014</p>	
<ul style="list-style-type: none"> • <i>Agriculture and Horticulture Organizations</i> 	501.05-01
<p>201205011 201205015 201233018 201327015 201508011 201640024 201716049 201729021 201746027 201849012 201905005</p>	
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<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"> • <i>Performance of Particular Services for Members</i> 	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 201948009	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 201948009	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 201947010	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
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• 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

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201202038 201202039 201203024 201203025 201204019 201204021 201205010
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201843013 201907008 201918020

• Distribution of Assets to Private Individuals 501.32-01
201203025 201209011 201209012 201209013 201213031 201215012 201215013
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201831014 201831015 201835009 201907008

• Private v. Public Interest Served 501.33-00
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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	
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	201317011 201444043	
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	201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008 201928015	
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	201209007 201209008 201520013	
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	201205011 201205013 201217019 201446028 201510059	

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	<ul style="list-style-type: none"> • Termination Under Section 507(a)(1) 201230026 201417020 201417021 201427019 	507.01-00
	<ul style="list-style-type: none"> • <i>Special Rules</i> 201345033 201345034 	507.01-01
	<ul style="list-style-type: none"> • Termination Under Section 507(b)(1)(B) 201441018 	507.04-00
	<ul style="list-style-type: none"> • Liability of Transferee Organizations 201243015 201244020 201321024 201321025 	507.05-00
	<ul style="list-style-type: none"> • Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030 	507.06-00
	<ul style="list-style-type: none"> • Aggregate Tax Benefit 201244020 201321025 201603033 201603034 	507.07-00
	<ul style="list-style-type: none"> • Substantial Contributor 201609001 	507.08-00
	<ul style="list-style-type: none"> • Value of Assets 201321024 201321025 	507.09-00
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	<ul style="list-style-type: none"> • Governing Instruments 201931011 	508.04-00
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	<ul style="list-style-type: none"> • Definitions 201418067 	509.01-00
	<ul style="list-style-type: none"> • <i>Private Foundation</i> 201306023 201802017 201825004 	509.01-01
	<ul style="list-style-type: none"> • <i>Support</i> 201239011 201240036 201342011 201711014 	509.01-02
	<ul style="list-style-type: none"> • Exceptions to Private Foundation Status 201335018 201417018 	509.02-00
	<ul style="list-style-type: none"> • <i>Publicly Supported Organizations</i> 201445015 201507024 201620016 201729025 201733019 201850023 201909015 201923027 	509.02-01
	<ul style="list-style-type: none"> • <i>Supporting Organizations</i> 201314044 	509.02-02
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	• Organizations Subject to Tax 201406019	511.01-00
	• Section 501(c)(2) Corporations 201241018	511.02-00
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	201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036 201321024 201321025 201323029 201328035 201701002 201406020 201407022 201409009 201413012 201422027 201423027 201423030 201425016 201426029 201430017 201434025 201440022 201441019 201451044 201501014 201503018 201613014 201613015 201630009 201636042 201636043 201710005 201729013 201729014 201730022 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
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	• Modifications 201409009 201435017 201441018 201503018 201603032	512.10-00
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	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
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	201418061 201422027 201430017 201434024 201434026 201849009	
	• Rent and Deductions 201740002	514.01-00
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	• Acquisition Indebtedness 201206018 201246040 201740002	514.07-00
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	• Personal Holding Companies 201901002	561.03-00
	• Dividends-Paid Deduction 201901002	561.07-00
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	• Taxable Transfers 201441014 201733014	597.06-00
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	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	
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	201223012 201238004 201436043 201928004 201928005	
	• Amounts Paid, Credited, or Required to Be Distributed 201651013 201747005	661.01-00
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	201223012 201436043 201519012 201928004	
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	201710003 201928010	
	• 65-Day Rule 201245008 201709010 201801011	663.04-00
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	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
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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	
Section 1001	Determination of Amount of and Recognition of Gain or Loss	1001.00-00
	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	
	• <i>Property Differing Materially</i>	1001.02-07
	201443004 201516022 201516023	
Section 1011	Adjusted Basis for Determining Gain or Loss	1011.00-00
	201418007 201845020	
	• Allocation of Basis	1011.01-00
	201709001	
Section 1012	Basis of Property--Costs	1012.00-00
	201617002	
Section 1014	Basis of Property Acquired From a Decedent	1014.00-00
	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	
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust	1015.00-00
	201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003 201418007 201419001 201426016 201436043 201525001 201604001 201702005 201702006 201709020 201722007	
Section 1031	Exchange of Property Held for Productive Use or Investment	1031.00-00
	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
	• Deferred Exchanges 201238027 201242003 201252018 201308020 201308020 201332010 201416006 201437012 201648013	1031.05-00
	• Multi-Party Exchanges 201252018 201332010	1031.06-00
	• Exchanges Not Solely In Kind 201325011 201648013	1031.07-00
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition) 201249011 201250021 201324009	1032.00-00
Section 1033	Involuntary Conversion 201333010 201333011 201924017 201925011 201925012	1033.00-00
	• General Rule 201609003 201636034 201702034 201816008 201821012 201924017 201925011 201925012	1033.01-00
	• Definition of Involuntary Conversion Events 201252010 201609003 201702034 201816008 201821012 201924017 201925011 201925012	1033.02-00
	• Property Similar or Related in Service or Use 201609003 201636034 201702034 201816008	1033.03-00
	• Special Rule for Outdoor Advertising Displays 201450004	1033.07-00
	• Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters 201240006	1033.10-00
Section 1035	Exchanges of Insurance Policies 201304003 201330016 201330016	1035.00-00
Section 1041	Transfers of Property Between Spouses or Incident to Divorce 201206005 201707007 201707008 201927003	1041.00-00
	• Transfers Incident to Divorce 201901003	1041.01-00
Section 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooper- atives	1042.00-00
	• Nonrecognition of Gain 201435014	1042.01-00
Section 1045	Rollover of Gain from One Qualified Business Stock to Another 201650010	1045.00-00
Section 1060	Special Allocation Rules for Certain Asset Acquisitions 201501011 201642032	1060.00-00
Section 1091	Loss From Wash Sales of Stock or Securities 201737011	1091.00-00
Section 1092	Straddles 201515001 201543008	1092.00-00
	• Special Rule for Identified Straddles 201241005 201515001	1092.02-00

	• <i>Defined</i> 201515001	1092.02-01
	• <i>Mixed Straddles</i> 201543008 201615001 201637011 201639004 201820014	1092.05-00
	• <i>Mixed Straddle Account</i> 201327007 201516010 201637011 201820014 201848015	1092.05-02
	• <i>Straddle Defined</i> 201310027	1092.06-00
	• <i>Qualified Covered Call Options</i> 201317009	1092.07-00
	• <i>Definitions and Special Rules</i> 201241005	1092.08-00
Section 1202	50-Percent Exclusion for Gain from Certain Small Business Stocks 201436001 201603010 201603011 201603012 201603013 201603014 201636003 201717010	1202.00-00
Section 1221	Capital Asset v. Not a Capital Asset 201203003 201208038 201209014	1221.00-00
Section 1222	Other Terms Relating to Capital Gains and Losses 201642035	1222.00-00
Section 1223	Holding Period of Capital Assets 201204001 201204002 201204003 201204004 201204005 201216010 201418007 201436043 201443004 201516022 201516023 201525001	1223.00-00
Section 1234	Option to Buy or Sell 201547004	1234.00-00
	• <i>Gain or Loss of Purchaser</i> 201214021	1234.01-00
	• <i>Sale v. Option</i> 201547004	1234.03-00
Section 1234A	Gains or Losses From Certain Terminations 201642035	1234A.00-00
Section 1235	Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction) 201701009	1235.00-00
Section 1248	Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations 201423006 201426008	1248.00-00
Section 1250	Gain From Dispositions of Certain Depreciable Realty	1250.00-00
	• <i>Section 1250 Property</i> 201243003	1250.01-00
	• <i>Exceptions and Limitations</i>	1250.04-00
	• <i>Gifts</i> 201318003	1250.04-01
Section 1253	Transfers of Franchises, Trademarks, and Trade Names 201322020	1253.00-00
Section 1256	Section 1256 Contracts Marked to Market	1256.00-00
	• <i>Definitions</i>	1256.07-00

	• <i>Qualified Board or Exchange</i> 201322033	1256.07-05
Section 1258	Recharacterization of Gain from Certain Transactions 201501012	1258.00-00
Section 1272	Current Inclusion in Income of Original Issue Discount	1272.00-00
	• <i>OID Election</i> 201435004 201720004	1272.05-00
Section 1275	Other Definitions & Special Rules	1275.00-00
	• <i>Integration</i> 201614010	1275.08-00
Section 1276	Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income	1276.00-00
	• <i>Accrued Market Discount</i>	1276.02-00
	• <i>Constant Interest Rate Election</i> 201619004	1276.02-02
Section 1286	Tax Treatment of Stripped Bonds 201229003 201701017 201502006 201502007	1286.00-00
Section 1295	Qualified Electing Fund	1295.00-00
	• <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
Section 1296	Passive Foreign Investment Company 201244003 201311014 201447003 201806001 201806002 201806003 201806004 201845015 201845016 201845018 201930005 201930006 201930007 201930008	1296.00-00
	• <i>Characterization of Income</i>	1296.02-00
	• <i>Application of Income Look-Through Rules</i> 201445005	1296.02-02
Section 1297	Special Rules 201322009 201515006	1297.00-00
Section 1301	Averaging of Farm Income	1301.00-00
	• <i>Engaged in Farm Business</i> 201435006	1301.01-00

Section 1311	Correction of Error 201208027 201313027	1311.00-00
	<ul style="list-style-type: none"> • Inconsistent Position v. No Inconsistent Position 201710029 • Correction Not Barred v. Barred at Time of Error 201823004 	<ul style="list-style-type: none"> 1311.01-00 1311.02-00
Section 1313	Definitions	1313.00-00
	<ul style="list-style-type: none"> • Determination v. No Determination 201247001 201247011 201622032 	<ul style="list-style-type: none"> 1313.01-00
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 201224029 201328031	1341.00-00
Section 1361	Definitions	1361.00-00
	201203006 201216027 201232003 201233014 201237015 201238018 201238019 201238020 201238021 201238022 201238023 201238024 201243007 201243008 201301004 201302004 201302005 201302006 201310022 201314003 201322016 201322036 201325008 201618003 201634019 201341009 201414006 201419009 201426004 201436039 201442016 201447007 201450012 201604009 201604010 201608007 201610012 201614002 201614003 201614019 201634019 201650007 201735019 201740006 201810003 201815003 201819002 201820001 201820009 201825018 201831001 201849005 201849006 201852011 201918013 201923025 201926008 201929007 201933001 201938003 201940006 201943015 201947011	
	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> 1361.01-00
	<ul style="list-style-type: none"> • <i>Number of Shareholders</i> 201926008 	<ul style="list-style-type: none"> 1361.01-01
	<ul style="list-style-type: none"> • <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 	<ul style="list-style-type: none"> 1361.01-02
	<ul style="list-style-type: none"> • <i>Non-Resident Alien as Shareholder</i> 201312023 201545015 	<ul style="list-style-type: none"> 1361.01-03
	<ul style="list-style-type: none"> • <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 	<ul style="list-style-type: none"> 1361.01-04
	<ul style="list-style-type: none"> • <i>Ineligible Corporation</i> 201849006 201936005 201938007 	<ul style="list-style-type: none"> 1361.01-05
	<ul style="list-style-type: none"> • Certain Trusts Permitted as Shareholders 201216034 201224013 201226019 201232003 201238017 201419009 201604009 201604010 201650007 201819002 201820001 201820009 201837012 201918002 201933001 201938003 201943015 201947011 	<ul style="list-style-type: none"> 1361.03-00
	<ul style="list-style-type: none"> • <i>Grantor Trusts</i> 201216025 201216034 201252007 	<ul style="list-style-type: none"> 1361.03-01

• *Qualified Subchapter S Trusts* 1361.03-02
201203011 201225005 201232003 201232027 201233014 201235008 201238017
201301004 201302004 201302005 201302006 201313002 201322016 201327009
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201639012 201644006 201644007 201650007 201733001 201823003 201830004
201833010 201846001 201909005 201924006 201937005

• *Electing Small Business Trusts* 1361.03-03
201201006 201224013 201238017 201341003 201422006 201436006 201436007
201511014 201545003 201545015 201546001 201549001 201549002 201549003
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201834009 201837012 201845008 201852001 201908012 201909005 201910014
201918001 201918002 201919001 201922021 201933001 201934001 201938003
201943015 201947011 **201948008**

• *Qualified Subchapter S Subsidiary* 1361.05-00
201208011 201208022 201211009 201216015 201216027 201225006 201233003
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201945016 201946014

Section 1362

Election by Small Business Corporation

1362.00-00

201201006 201205002 201205006 201206009 201206011 201211002 201211004 201211005 201211006 201211007 201214010 201215004 201216027 201217006 201217009 201217013 201218008 201218009 201219014 201226001 201226013 201226017 201227003 201228003 201232005 201238006 201238014 201238015 201239001 201242009 201243009 201246008 201247012 201248013 201250011 201251007 201252001 201301008 201301011 201306009 201308008 201310019 201310035 201311005 201311017 201314030 201316012 201320008 201322006 201322016 201322036 201324011 201328004 201328026 201328029 201330017 201330018 201632013 201634001 201634003 201634004 201634005 201634007 201634008 201308008 201330017 201330018 201334030 201334031 201338012 201340002 201343016 201345018 201346004 201405007 201414010 201416004 201418008 201418044 201418045 201420002 201425003 201425008 201426011 201429001 201431006 201437009 201442038 201442047 201443006 201443014 201444007 201447009 201503004 201507011 201516029 201516054 201519016 201527019 201537001 201538010 201539019 201544020 201549017 201550001 201603015 201604005 201604006 201608007 201610005 201614025 201631007 201633005 201633029 201634001 201634003 201634004 201634005 201634007 201634008 201636013 201636033 201648006 201650007 201702014 201706001 201706013 201706014 201709015 201710017 201710021 201710022 201714007 201721008 201722019 201724013 201727001 201729016 201730002 201732015 201732020 201743015 201747004 201750013 201801004 201801008 201804001 201805010 201807002 201807003 201807004 201810003 201810006 201813007 201813008 201813009 201813010 201813011 201813012 201813013 201813014 201813015 201815003 201815004 201817015 201819002 201820001 201820009 201821010 201821011 201822003 201824007 201825018 201830007 201831005 201831008 201833016 201839011 201840004 201845011 201845021 201845026 201845028 201848003 201849005 201849006 201904001 201905002 201908009 201908019 201918002 201918003 201918004 201918011 201921006 201922001 201922002 201922003 201925003 201933001 201935006 201935010 201936005 201936007 201938001 201938003 201938007 201943002 201943015 201943019 201944004 201947011

• Eligible v. Ineligible

1362.01-00

201205002 201206009 201217009 201226017 201227003 201233001 201233004 201234011 201238006 201238007 201252001 201301008 201301011 201310019 201311017 201314030 201322036 201328004 201634003 201634004 201634006 201634008 201338012 201346004 201348001 201418044 201418045 201425008 201443006 201443014 201451016 201451019 201515013 201516003 201516009 201519016 201528017 201537001 201608007 201611010 201634003 201634004 201634006 201636015 201638003 201702014 201709015 201710017 201710021 201710022 201714018 201729016 201730002 201732015 201732020 201801007 201801008 201807002 201807003 201807004 201815003 201815004 201817015 201823002 201831008 201839011 201845011 201849005 201849006 201852002 201852003 201902001 201902002 201902003 201902004 201902005 201902006 201902007 201902008 201902009 201902010 201902011 201902012 201902013 201902014 201902015 201902016 201902017 201902018 201902019 201902020 201902021 201905002 201908009 201918002 201918011 201922001 201922002 201922003 201936005 201938007 **201948008**

• Shareholder Consent

1362.01-01

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• Election After Termination

1362.01-02

201206009 201217009 201312023 201320012 201550022 201645007 201702014 201709015 201710017 201710021 201710022 201729016 201732020 201801008 201839011 201845011 201908009

• *Late Elections*

1362.01-03

201201006 201202016 201203009 201203011 201204007 201207004 201208015
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• *Termination of Election*

1362.02-00

201201006 201205002 201206009 201217009 201226013 201232023 201237001
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201933001 201935006 201938003 201943015 201947011

• *Ceases to be Small Business Corporation*

1362.02-02

201206009 201217009 201252001 201324004 201330017 201330018 201330017
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• *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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Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders 201237017 201421015 201440013	1367.00-00
Section 1368	Distributions 201207002 201216027 201328025	1368.00-00
	<ul style="list-style-type: none"> • Accumulated Adjustments Account 201421015 201440013 201446021 	1368.01-00
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	<ul style="list-style-type: none"> • Certain Other Cooperatives 201228014 	1381.02-00
Section 1382	Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 201945011	1382.00-00
	<ul style="list-style-type: none"> • Gross Income 201852003 201902001 • Patronage Dividends 201228035 201809005 • Exceptions 201407003 201852001 	1382.01-00 1382.02-00 1382.04-00
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	<ul style="list-style-type: none"> • Net Earnings From Self-Employment 201916005 • <i>Limited Partners</i> 201436049 201640014 	1402.01-00 1402.01-03

	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.05-00	
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	• 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	
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• 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
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• 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
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• 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
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	• Application of Section 382 with Respect to a Consolidated Group 201414009 201511012	1502.98-00
	• <i>Apportionment</i> 201207003 201414009	1502.98-05
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	• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	1502.99-00
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	201224019 201230023 201418011 201633001 201652017 201743013 201812004 201814004 201908018	
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	201238004 201330033 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003 201707003 201707004 201707005 201947001 201947002 201947003 201947004 201947005 201947006	
	• Interest v. No Interest at Time of Death	2033.01-00
	201323007	
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	201223012 201238004 201647001 201702005 201709020 201947001 201947002 201947003 201947004 201947005 201947006	
	• Inclusion of Certain Property in Gross Estate	2035.01-00
	201323007 201342001 201702006	
	• Coordination with Other Code Sections	2035.06-00
	201327010	
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	201210008 201218003 201233008 201235006 201238004 201245007 201322025 201342001 201345026 201345027 201345028 201417001 201417002 201418007 201429009 201432005 201433006 201434004 201434005 201436003 201436043 201442042 201442043 201442044 201442045 201442046 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201544005 201604001 201647001 201702005 201702006 201709020 201722007 201723002 201723003 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029	

	• Retention of Possession or Enjoyment of Right to Income From Property 201735005 201947001 201947002 201947003 201947004 201947005 201947006	2036.01-00
	• Retention of Right to Designate Who Shall Enjoy Property or Income 201323007	2036.02-00
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	201218003 201223012 201233008 201235006 201322025 201330033 201330033 201345004 201345026 201345027 201345028 201417001 201417002 201429009 201432005 201433006 201434004 201434005 201436003 201442042 201442043 201442044 201442045 201442046 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201544005 201604001 201647001 201702005 201709020 201722007 201723002 201723003 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 201947001 201947002 201947003 201947004 201947005 201947006	
	• Power to Alter or Amend 201342001	2038.01-00
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	201216005	
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	• Pre-1942 Powers 201707003 201707004 201707005 201735009	2041.01-00
	• Post-1942 Powers 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004	2041.02-00
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	• 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
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	• <i>Exception For Property Transferred to Qualified Domestic Trust</i> 201634018 201634018 201830001	2056.19-02
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Section 2501

Imposition of Gift Tax (Imposed v. Not Imposed)

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201530009 201530010 201530011 201530012 201530013 201531003 201531004
201531005 201531006 201531007 201532008 201532009 201532010 201532011
201532012 201532013 201543006 201550005 201550006 201550007 201550008
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201614007 201614008 201628008 201628010 201636027 201636028 201636029
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201702006 201709020 201718003 201718004 201718005 201718006 201718007
201718008 201718009 201718010 201718012 201722007 201723002 201723003
201729009 201732029 201735005 201742006 201744006 201744007 201744008
201751001 201751002 201751003 201808001 201808002 201808003 201812001
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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

• 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
Section 2511	Transfers in General (Gift v. Not a Gift) 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	2511.00-00
	• 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
Section 2512	Valuation of Gifts 201206005 201330033 201330033 201928003	2512.00-00
	• Listed Stock 201939002	2512.07-00
	• Transfers for Insufficient Consideration	2512.13-00
	• <i>Sufficient v. Insufficient Consideration</i> 201745012	2512.13-01
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	• Power Created on or Before October 21, 1942 201707003 201707004 201707005	2514.01-00

	• Power Created After October 21, 1942	2514.02-00
	201435007 201615004 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006	
	• Definition of General Power of Appointment	2514.03-00
	201634016 201634017 201634016 201634017	
Section 2516	Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax)	2516.00-00
	201206005 201901003	
Section 2518	Disclaimers	2518.00-00
	201208005 201245004 201516056 201803003	
	• Requirements for a Qualified Disclaimer	2518.01-00
	201516056	
	• <i>Time Limit</i>	2518.01-01
	201707003 201707004 201707005	
	• <i>Acceptance of Benefits</i>	2518.01-02
	201516056	
	• <i>Joint Property</i>	2518.01-03
	201516056	
	• <i>Passage Without Direction by Disclaimant</i>	2518.01-04
	201516056	
	• Disclaimer of Less than an Entire Interest	2518.02-00
	• <i>Severable Property</i>	2518.02-02
	201516056	
	• Disclaimer by Surviving Spouse	2518.04-00
	201516056	
Section 2519	Disposition of Certain Life Estates	2519.00-00
	201243004 201303003 201419001 201426016 201528014 201536010 201615004 201721006 201834011 201946009	
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	201321012 201323007 201845014	
	• Charitable Gifts	2522.01-00
	201908008	
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i>	2522.02-03
	201249002	
Section 2523	Gift to Spouse (Marital Deduction Allowed v. Not Allowed)	2523.00-00
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i>	2523.06-01
	201233011	
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	201718007	

Section 2601

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2601.00-00

201204001 201204002 201204003 201204004 201204005 201208005 201209003
201216010 201218001 201218002 201218003 201223012 201233008 201234016
201243001 201245007 201246004 201314017 201320009 201634016 201634017
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201442042 201442043 201442044 201442045 201442046 201443004 201448018
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201530013 201531003 201531004 201531005 201531006 201532008 201532009
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201938006 201947001 201947002 201947003 201947004 201947005 201947006

• *Effective Dates* 2601.01-00
201928004 201932001

• *Exceptions* 2601.03-00
201735009

• *Irrevocable Trusts* 2601.03-01
201205001 201207001 201208003 201208004 201208006 201208031 201209001
201209002 201210001 201210002 201243006 201320009 201345004 201345026
201345027 201345028 201407008 201417001 201417002 201418017 201418031
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201642027 201642028 201642029 201642030 201702016 201702017 201702018
201706002 201707007 201707008 201735009

• *Additions to Irrevocable Trusts* 2601.03-05
201342001

• *Terminations of Interest in and Distributions From Trusts* 2601.03-06
201518002 201518003 201518004 201518005 201519012 201626016

• *Constructive Additions* 2601.03-08
201250001 201418005 201425007 201735009

• *Transitional Rules* 2601.04-00
201216010 201314017 201320009 201345005 201406008 201422011 201550013
201614015 201706002 201711002 201818005 201833015

• *Wills or Revocable Trusts Executed Before October 22, 1986* 2601.04-01
201322010 201322011 201322012 201322013 201322014 201322015 201345005
201416001 201516028 201516036 201527032 201707003 201707004 201707005
201818005 201833015

• *Amendments to Wills or Revocable Trusts* 2601.04-03
201316004 201947001 201947002 201947003 201947004 201947005 201947006

• *Cases of Mental Incompetency* 2601.04-05
201314017 201316004 201406008 201550013 201614015

Section 2602	Amount of Tax 201516036	2602.00-00
Section 2612	Taxable Termination; Taxable Distribution; Direct Skip 201422005	2612.00-00
Section 2613	Skip Person and Non-Skip Person 201352001 201352002 201352003	2613.00-00
Section 2623	Taxable Amount in Case of Direct Skip 201352001 201352002 201352003	2623.00-00
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	• Time and Manner of Allocation 201252003 201252004 201314018 201316001 201316002 201320004 201633006 201633015 201929003 201929004 201929005 201929006	2632.01-00
	• Deemed Allocation to Certain Lifetime Direct Skips 201242005 201321005 201321006 201330015 201330015 201407001 201418026 201419004 201433008 201438001 201444019 201517001 201532031 201548001 201548002 201714008 201743004 201743005 201834005	2632.02-00
	• Allocation of Unused GST Exemption 201731006 201340014 201447013 201624015 201937011	2632.03-00

Section 2642	Inclusion Ratio	2642.00-00
	201217011 201217012 201232002 201233013 201240003 201240004 201240010 201242005 201243001 201251001 201302002 201302003 201303006 201306002 201307004 201312018 201313003 201314018 201315005 201321002 201322025 201330015 201634016 201634017 201731005 201731010 201330015 201338002 201340013 201341021 201345017 201345029 201407001 201414005 201417003 201418001 201418003 201418026 201419004 201432004 201437001 201437003 201438001 201444019 201447026 201450018 201517001 201519014 201526004 201526005 201527001 201527002 201529002 201529003 201532031 201536007 201536012 201536013 201537011 201548001 201548002 201549025 201606001 201607022 201607023 201608009 201611009 201611014 201615005 201615006 201622005 201622006 201628013 201634016 201634017 201636020 201638017 201640013 201644001 201644002 201648010 201653013 201705002 201711001 201724008 201724018 201724022 201724023 201725004 201725005 201725006 201725007 201725010 201729007 201729018 201732029 201736017 201737006 201737007 201738008 201738009 201743004 201743005 201747002 201801001 201802001 201802002 201806006 201811003 201815012 201817005 201825023 201826001 201826006 201834002 201839001 201839003 201839012 201839014 201840001 201840002 201843005 201843006 201843007 201843008 201845007 201847002 201847003 201849007 201849008 201852005 201852006 201852007 201852008 201903001 201903002 201903003 201903004 201903005 201903006 201903013 201923022 201927013 201927014 201927015 201929003 201929004 201929005 201929006 201929010 201929011 201937009 201937010 201942001 201944008	
	• Inclusion Ratio Defined 201210008 201803001 201803002	2642.01-00
	• Treatment of Certain Direct Skips Which Are Nontaxable Gifts 201422007	2642.03-00
	• Special Rules for Certain Inter Vivos Transfers 201315006	2642.06-00
Section 2652	Other Definitions	2652.00-00
	201243001 201731006 201523003 201526004 201526005 201636022 201642004 201724007 201829005 201937011	
	• Transferor Defined 201210008 201320005 201731006 201352001 201352002 201352003 201447008 201636022 201937011	2652.01-00
	• <i>Special Election for QTIP</i> 201217011 201232019 201242002 201246020 201316011 201320005 201322031 201731006 201447008 201447014 201532017 201608001 201615004 201622013 201624015 201642004 201717001 201750014 201820015 201840001 201845010 201850010 201907002 201942008 201943007	2652.01-02
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	201352001 201352002 201352003	
Section 2654	Special Rules	2654.00-00
	201243004 201246020 201322031 201731006 201447008 201447014 201624015 201750014 201907002 201937011 201943007	
	• Separate Shares 201516036 201825023 201845007	2654.03-00
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	201311004	
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	• Valuation Rules	2701.01-00

	• <i>Subtraction Method of Valuation</i> 201442053	2701.01-01
	• Other Definitions and Rules	2701.11-00
	• <i>Certain Changes Treated as Transfers</i> 201442053	2701.11-05
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	• Valuation of Retained Interests	2702.01-00
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	• Definition of Qualified Interests 201652002	2702.03-00
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	• General Rule	2703.01-00
	• <i>Right to Sell or Use Restrictions</i> 201313001	2703.01-02
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Section 3111	Liability and Payment of Employer Tax 201418053	3111.00-00
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	• Wages 201201003 201216038 201311022 201414019 201551006 201605015 201611007 201635004 201947010	3121.01-00
	• <i>Tips and Gratuities</i> 201816010	3121.01-05
	• <i>Non-Business Wages</i> 201201003	3121.01-09
	• <i>Supplemental Unemployment Benefit Plans</i> 201201003 201634023 201634023 201639015	3121.01-11
	• Employment	3121.02-00
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i> 201308010 201308010 201519027 201635004	3121.02-05
	• <i>Mandatory Coverage of State, etc., Employees</i> 201308010 201308010	3121.02-07
	• <i>Services of Ministers or Members of an Order</i> 201340015 201904008	3121.02-08
	• Employees 201926011	3121.04-00
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	• <i>Corporate Officers and Directors</i> 201735021	3121.04-15
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	• <i>In General</i> 201724025	3121.10-01
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	• Employment 201605015 201635004	3306.03-00
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	• Wages Subject to Withholding 201205008 201319015 201414019 201522004 201532036 201605015 201643009 201947010	3401.01-00
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	• Withholding on Payments of Indian Casino Profits 201710023 201710030	3402.20-00
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	• Requirement to Deduct and Withhold 201246028 201248022	3406.01-00
	• <i>Notification of Incorrect TIN</i> 201246028 201248022	3406.01-01
	• Withholding Applied to New Accounts and Instruments	3406.04-00
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	• <i>Direct Seller</i> 201652020	3508.01-02

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	• <i>Gross Investment Income--Items Included</i> 201441018 201448026 201603033 201603034 201609001	4940.02-01
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	201216045 201221031 201230026 201231014 201231015 201243015 201301015 201316021 201317018 201321027 201321034 201325018 201325019 201325020 201325021 201345033 201345034 201347024 201407021 201407023 201417021 201417022 201421023 201421024 201423032 201423033 201426006 201427019 201432025 201433021 201433022 201433023 201433024 201435016 201435017 201441018 201441020 201446024 201510050 201603034 201642001 201652004 201718002 201723005 201723006 201724001 201725008 201725009 201730012 201730017 201730018 201730019 201825004 201850012 201907004 201937003 201937004	
	• Definition of Self-Dealing 201206019 201221031 201301015 201311034 201321024 201346011 201418060 201432025 201436051 201445017 201447043 201448023 201448024 201448025 201448026 201448027 201448028 201448031 201513005 201514016 201603033 201606030 201609001 201624001 201624013 201630009 201642001 201703003 201703004 201710005 201714002 201714003 201719004 201723005 201723006 201745001 201831009 201849009 201907004	4941.04-00
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	201216045 201230026 201243015 201315031 201335020 201336019 201415010 201417020 201417021 201417022 201652004 201724001 201725008 201825004 201831007 201851003	
	• Initial 15% Tax on Undistributed Income	4942.01-00
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	• <i>Distributable Amount</i> 201231016 201418060 201625003 201852012	4942.03-02
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	• <i>Qualifying Distribution</i> 201335020 201436051 201437014 201437015 201442061 201448026 201513005 201514016 201527043 201603033 201606030 201609001 201625003 201719004 201821005 201829003 201852012 201937004	4942.03-05
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• Partnerships v. Associations 7701.02-00
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• Joint Ventures 7701.02-02
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• Association v. Trust 7701.03-00
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	• <i>Business Trusts</i> 201337012	7701.03-09
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	• Definition 201230009	7702.01-00
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	• Married Individuals Living Apart 201334041	7703.02-00

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	• Inadvertent Termination 201818001 201819001 201822002	7704.04-00
	• Transitional Rule for Existing Partnerships 201314025	7704.05-00
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	• Prospective Application of Changes in Regulations	7805.01-00
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	• <i>Retroactive Application of Rulings</i> 201216051 201233011 201245017 201927012	7805.04-01
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- Section 266; Carrying Charges 9100.05-00
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<ul style="list-style-type: none"> • Section 338(g); Election Under Section 1.338-1T(c)(1) 201206005 201206010 201214018 201246021 201317008 201632019 201338011 201412012 201438018 201503007 201510037 201534007 201611016 201738002 201835003 201850019 201924005 201924014 	9100.06-00
<ul style="list-style-type: none"> • Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 201429016 201435002 201437005 201530017 	9100.07-00
<ul style="list-style-type: none"> • Section 367; Foreign Corporations 201725012 	9100.08-00
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<ul style="list-style-type: none"> • <i>Accounting Methods</i> 201221001 201224005 201224016 201224017 201226005 201226007 201226009 201239004 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201351011 201409004 201423018 201426023 201451010 201507007 201516026 201528031 201532007 201550018 201636038 201645009 201723010 201726006 201726008 201728019 201736016 201750008 201815013 201850013 201917004 201920005 201931002 201933003 201937014 	9100.10-01
<ul style="list-style-type: none"> • Section 472; LIFO Election 201208033 201232012 201232013 201233005 201317006 201333001 201342009 201405006 201448017 201610014 201801002 201830009 201850017 	9100.11-00
<ul style="list-style-type: none"> • Section 663; Special Rules Applicable to Sections 661 and 662 201245008 201348008 	9100.12-00
<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004 201311016 201314013 201632006 201632007 201632008 201632009 201337010 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201440003 201442003 201443011 201448002 201505003 201506001 201506002 201508003 201510024 201514002 201519023 201523007 201525008 201528027 201530004 201532001 201532014 201532019 201532020 201543002 201544007 201544008 201544009 201548012 201603018 201605007 201610002 201620002 201620003 201622010 201624005 201624016 201624020 201626007 201629002 201630013 201630014 201631006 201631008 201631009 201638009 201645001 201645008 201648005 201649003 201649005 201705008 201709005 201709006 201709009 201717014 201717038 201718013 201719006 201719007 201722013 201726002 201726010 201728015 201729015 201736004 201736007 201738007 201744003 201748001 201748002 201750011 201804006 201808013 201815002 201816006 201817018 201818007 201819005 201819010 201823001 201826005 201826007 201826008 201830010 201833007 201839004 201840003 201840005 201841003 201846003 201848014 201851006 201851007 201852013 201902024 201902025 201904010 201904011 201904012 201904013 201909004 201918012 201919007 201919009 201919010 201920010 201924008 201924012 201926003 201927012 201929009 201929016 201933002 201934002 201942010 201943008 201943017 201945023 201947014 	9100.15-00
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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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Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00
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