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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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	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Interest</i> 201217003	163.03-02
	• <i>Investment Income and Expenses</i> 201213008 201214004 201217004 201745007	163.03-03
	• Personal Interest in General 201306018	163.05-00
	• Qualified Residence Interest 201201017	163.06-00
	• <i>Acquisition Indebtedness</i> 201201017 201328023	163.06-01
	• <i>Home Equity Indebtedness</i> 201201017	163.06-02
	• Original Issue Discount	163.07-00
	• <i>S Corporations</i> 201405005	163.07-07
	• Registration-required Obligations <b>202039001 201504004 201610015 201614026</b>	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 202007016	
	• 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 202004010	

	• 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 202002014	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
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	• 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 202020011	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 201949006 202020011	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 202004008 202020011	
	• Recovery Period 201216029	168.18-00
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	• <i>Assigned</i> 201539024	168.20-01
	• Public Utility Property 202017027 202032002	168.24-00
	• <i>Normalization Rules</i> 201816005 201824005 201824006 202009014 202010002 202017015 202033002	168.24-01
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	• Alternative Depreciation System (ADS) 201316006 201316007	168.29-00
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	• Retirements 201710006	168.35-00
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	• 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 201952009	170.07-06

	• Percentage Limitations - Corporations 201226021	170.08-00
	• Donees of Charitable Contributions in General 201228026 201239011 201240036 201342011 201711014	170.09-00
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	• Carryovers	170.10-00
	• <i>Individuals</i> 201928014	170.10-01
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	• Ordinary Income and Capital Gain Property 201443019 201443020	170.11-00
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	• Disallowance of Deduction	170.12-00
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	• Qualified Conservation Contribution 201212009 201212010 201239008 201334039 202002011 202020002	170.14-00
	• Other 201307008 201322046 201403016 201936002 201936003	170.19-00
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	• <i>Allowance Only to Same Taxpayer (Libson Shops)</i> 201605018	172.01-01
	• Specified Business 201612013 201447006	172.03-00
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<b>Section 197</b>	<b>Amortization of Goodwill &amp; Certain Other Intangibles</b> 201203004 201228011 201317003 201501011 201543014 201642032 201702035 201709003 201820013 201906002 202024002 202037001	<b>197.00-00</b>
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	• Permanent Improvements 201213023	263.03-00
	• Leases	263.08-00
	• <i>Acquisition Costs</i> 201442021 201528012 201549020 201624021	263.08-04
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	• Allocation Between Capital Expenditure and Expense 201234026 201234027 201827009 201850013 201908013 201930024 202002008 202017022 202029001	263.14-00
	• Election to Deduct or Capitalize Certain Expenditures 201221013 201405009 201535002	263.16-00
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	• <i>Simplified Production Method</i> 201439001 201848012	263A.04-05
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<b>Section 274</b>	<b>Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)</b> 201501010	<b>274.00-00</b>
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	• Disproportionate Redemption of stock 201202010 201202020 201236025	302.02-00
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	• Substantially All of the Assets 201731008	354.05-00
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b>	<b>355.00-00</b>
	201202007 201208017 201213001 201213005 201216027 201228030 201228033 201229002 201232033 201236014 201238018 201240013 201244006 201245020 201252017 201305003 201306010 201310023 201312017 201323017 201325009 201328024 201330002 201330022 201612012 201634010 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 201948001 201949013 201949014 202009002 202010003 202019016 202022004 202026001 202029003 202033003 202035009 202036001 202036005	

<ul style="list-style-type: none"> <li>• Spin-Off</li> </ul>	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 201948001 201949014 202009002 202035009	
<ul style="list-style-type: none"> <li>• Split-Off</li> </ul>	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 201949013 202019016 202026001 202031006 202033005	
<ul style="list-style-type: none"> <li>• Split-Up</li> </ul>	355.01-02
201402002 201418018 201423012 201921010 201931005 201940007 202010003 202033003	
<ul style="list-style-type: none"> <li>• Non Pro Rata Distributions, etc.</li> </ul>	355.02-00
201233016 201625012 201625013	
<ul style="list-style-type: none"> <li>• Active Business</li> </ul>	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 201949012 202009002 202029003 202033005 202036001	
<ul style="list-style-type: none"> <li>• Five-Year Requirement</li> </ul>	355.03-01
201251006 201528016 201624004 201633009 201643008 201706005 202009002	
<ul style="list-style-type: none"> <li>• Business Purpose</li> </ul>	355.04-00
201308017 201308018 201308017 201308018 201730010	
<ul style="list-style-type: none"> <li>• Control</li> </ul>	355.05-00
201437013 201527003 201818010	
<ul style="list-style-type: none"> <li>• Distribution of Control</li> </ul>	355.05-01
201731004 201437013 201605016 201703012 201945022	
<ul style="list-style-type: none"> <li>• Device</li> </ul>	355.06-00
201734004 201743017	

	• Continuity of Interest 201644018 202033005	355.07-00
	• Distributions Within a Consolidated Group 201305003 201352007 201445008 201730010	355.09-00
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001 201740015 201748007 201801005 201801012 201943001 202026001	355.10-00
<b>Section 356</b>	<b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Re- cognized)</b> 201424017 201721014	<b>356.00-00</b>
	• Reorganization Exchange	356.01-00
	• <i>Series of Transactions</i> 201614017	356.01-02
	• Securities as "Other Property" 201527003	356.02-00
<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> 201721002	357.02-01
	• <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 Re- cognized)</b> 201228033 201634010 201409003 201504007 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010 201802007 201818010 201833011 201839006 201852015 201925004 201949013 201949014 202019016 202022004 202026001 202036005	<b>361.00-00</b>
	• Exchanges Not Solely in Kind 201423010 201440014 201910004	361.01-00
	• Distributions 201607003 201627001 201827006 201839006 201925004 201949014 202019016	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 202019016 202022004	361.02-02
<b>Section 362</b>	<b>Basis to Corporations</b> 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028 201839013	<b>362.00-00</b>



	• Property Acquired in Reorganizations and Transfers by Controlling Stock-holders 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> 201348011 201606006 201639014 201808010	367.40-02
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b>	<b>368.00-00</b>
	201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201308001 201308017 201308018 201330022 201341026 201349006 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004 201512001 201746022 201839006 201931005 201944002 201949013 201949014 202019016 202033003 202035009 202036001	
	• Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002 201423010 201436034 201438009 201505012 201535007 201625012 201625013 201820002 201918015	368.01-00
	• <i>Using Stock of Corporation Controlling Merged Corporation</i> 201820002	368.01-02
	• Stock for Stock (Type "B") 201249011 201250021 201324009 201603020	368.02-00
	• <i>Liquidation Distribution</i> 201418039 201418046	368.02-02
	• Stock for Property (Type "C") 201224006 201228030 201247009 201252014 201324003 201731008 201340016 201411002 201413003 201418039 201418046 201422004 201424007	368.03-00
	• <i>Substantially All the Property</i> 201247009 201731008	368.03-01

<ul style="list-style-type: none"> <li>• Assets for Control of Transferee (Type "D")</li> </ul>	368.04-00
201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014 201238018 201240013 201240016 201244006 201244008 201250004 201251006 201252002 201252017 201306006 201306010 201308002 201310023 201312022 201313016 201314001 201315016 201325009 201329005 201330002 201330007 201330022 201612012 201731003 201731008 201308002 201330002 201330007 201330022 201333007 201335001 201336012 201337003 201337007 201338040 201339001 201340009 201341004 201341013 201341026 201347005 201349006 201350007 201402002 201405003 201407005 201409002 201409003 201411002 201411012 201412013 201415001 201416005 201418018 201418019 201418030 201418039 201418046 201419005 201419010 201419013 201422012 201422017 201423012 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426007 201426008 201430002 201433007 201435005 201437006 201438009 201441008 201441016 201443017 201445008 201512001 201524005 201528006 201531014 201537018 201603020 201607003 201613008 201637013 201827006 201835001 201836001 201839006 201845009 201851004 201851005 201910004 201920008 201920009 201921002 201921010 201923003 201925004 201930011 201931005 201944002 201945016 201949013 201949014 202010003 202019016 202026001 202033003 202035009 202036001 202036005	
<ul style="list-style-type: none"> <li>• Recapitalization (Type "E")</li> </ul>	368.05-00
201308001 201315009 201315020 201315021 201308001 201424010 201835001	
<ul style="list-style-type: none"> <li>• Change in Identity, etc. (Type "F")</li> </ul>	368.06-00
201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008 201511020 201611015 201635001 201638004 201737010 201746022 202031002	
<ul style="list-style-type: none"> <li>• Continuity of Interest Rule</li> </ul>	368.08-00
201214013 201224006 201247009	
<ul style="list-style-type: none"> <li>• <i>Related party Acquisitions</i></li> </ul>	368.08-03
201214013	
<ul style="list-style-type: none"> <li>• <i>Following a Qualified Stock Purchase Under Section 338</i></li> </ul>	368.08-05
201918015	
<ul style="list-style-type: none"> <li>• <i>Business Enterprise Continuity</i></li> </ul>	368.08-06
201247009 201314028 201413003 201644018 201918015	
<ul style="list-style-type: none"> <li>• <i>Historic Business Assets</i></li> </ul>	368.08-07
201224006	
<ul style="list-style-type: none"> <li>• <i>Transfers to Controlled Corporations</i></li> </ul>	368.08-08
201214013 201224006 201234009 201240016 201424007 201625012 201625013	
<ul style="list-style-type: none"> <li>• Plan of Reorganization</li> </ul>	368.09-00
201411002 201626002 201627001	
<ul style="list-style-type: none"> <li>• <i>Several Steps</i></li> </ul>	368.09-01
201252014 201411002	
<ul style="list-style-type: none"> <li>• Liquidation v. Reorganization</li> </ul>	368.12-00
201505012	
<ul style="list-style-type: none"> <li>• Transactions Involving Two or More Investment Companies</li> </ul>	368.13-00
201247009	
<ul style="list-style-type: none"> <li>• Transfer by Corporation in Title 11 Case (Type "G")</li> </ul>	368.14-00
201208036 201230020 201523001 201644018 201716002 201805012	

<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b>	<b>381.00-00</b>
	201830005	
	• Method of Accounting	381.04-00
	201237012 201343012	
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b>	<b>382.00-00</b>
	201208002 201215007 201228023 201229004 201251002 201306003 201308026	
	201308029 201309013 201314035 201322032 201326013 201328027 202021010	
	201308026 201308029 201335012 201345023 201350006 201403007 201412009	
	201432015 201443009 201549010 201750006 201902022 201949017 202017023	
	• General Rule	382.01-00
	201648004	
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i>	382.02-05
	201418038 201545014 201734003 201942005	
	• Value of Old Loss Corporation	382.05-00
	201435003	
	• Ownership Change	382.07-00
	201350006	
	• <i>Segregation Rules</i>	382.07-05
	201350006 201451015 202024013	
	• Built-in Gains and Losses and Section 338 Gains	382.08-00
	201629007	
	• <i>Net Unrealized Built-in Gain</i>	382.08-01
	201629007	
	• Definitions and Special Rules	382.11-00
	201215007 201403007 201902022	
	• <i>5-Percent Shareholder</i>	382.11-09
	201215007 201403007 201902022	
	• Operating Rules	382.12-00
	201322032 202021010 201335012 201443009 201949017	
	• <i>Contributions to Capital</i>	382.12-01
	201350006	
	• <i>Title 11 or Similar Case</i>	382.12-08
	201306003 201322032 201328027 201435003 201648004	
	• <i>Election Out</i>	382.12-13
	201519004 201949017	
	• <i>Controlled Groups</i>	382.12-16
	201232016 201232017 202021010 201335012 201421011 201421012 201421013	
	201443009	
<b>Section 384</b>	<b>Limitation on Use of Preacquisition Losses to Offset Built-in Gains</b>	<b>384.00-00</b>
	201806005	
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b>	<b>385.00-00</b>
	• Debt v. Equity	385.01-00
	201230008 201323021	
	• New Financial Products	385.03-00
	201209006 201226026	

<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b>	<b>401.00-00</b>
	201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003 201750004 201837004 201923016 202035010	
	• 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 <b>202039002 201424031 201434028</b> 201437025 201437034 201503024 201628004 201628005 201628006 201902023 201923016 201924013 202031007 202035010	401.06-00
	• <i>In General</i> 201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028 201840007 201909003 202035010	401.06-01
	• <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025 201750004 201923016 201924013	401.06-02
	• Commencement of Benefits Under Qualified Trusts 201221033 201933006	401.11-00
	• Additional Participation Requirements (See Also 410.00-00) 201810008	401.20-00
	• Medical, Etc. Benefits 201611003 201625005 201639001 201805002	401.27-00
	• Cash or Deferred Arrangements 201417025 201527042 201532036 201601012 201722014 201833012 202023001	401.29-00
	• <i>Special Antidiscrimination Rules</i> 201615013	401.29-01

<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 202019008	
	• Exempt Trust 201417025 201821008 201831006 201936009	402.01-00
	• Non-Exempt Trust 201749007	402.02-00
	• Foreign Situs Trust 201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046	402.03-00
	• Amounts Distributed or Made Available to Beneficiary 201431037 201527042	402.06-00
	• Unrealized Appreciation of Employer's Securities 201242019 201427024	402.07-00
	• Rollover Contributions 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201618014 201330047 201341038 201346013 201403020 201403025 201418063 201419020 201419021 201420026 201426032 201442070 201443029 201443030 201445028 201446031 201446032 201446038 201448033 201452022 201452025 201505045 201514020 201521022 201524027 201535026 201539036 201543022 201622040 201936009	402.08-00
	• <i>Rollover Lump Sums</i> 202019008	402.08-01
	• <i>Reorganization Payments</i> 201535025	402.08-03
	• <i>By a Surviving Spouse</i> 201523019 201523020 201821008 201839005 201936009	402.08-05
	• Tax on Lump Sum Distributions 201241019 202019008	402.09-00
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b>	<b>403.00-00</b>
	201230030	
	• Non-Forfeitable Rights 201345036 201451062 201501026	403.03-00
	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 201634021 201538020 201634021	403.04-00
	• <i>Retirement Income Accounts</i> 201742022	403.04-05
	• <i>Distribution Requirements</i> 201750004	403.04-06

	• Rollover Amounts	403.05-00
	201212023 201224043 201323040 201419021 201524027 201644023	
<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>	<b>404.00-00</b>
	201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201639018	
	• Year of Deduction	404.11-00
	201935011 201945024	
	• <i>Time of Contribution</i>	404.11-01
	201945024	
<b>Section 404A</b>	<b>Deduction for Certain Foreign Deferred Compensation Plans</b>	<b>404A.00-00</b>
	201540015	
<b>Section 408</b>	<b>Individual Retirement Accounts</b>	<b>408.00-00</b>
	201208039 201612001 201618011 201632015 201405032 201405033 201405034 201423043 201431038 201439006 201451065 201611022 201707001 201736018 201831004 201924013 201927009 201943020 202033008	
	• Exclusive Benefit of Individual or His Beneficiary	408.01-00
	201225020	
	• Qualification	408.02-00
	• <i>Benefit Distributions</i>	408.02-01
	201628004 201628005 201628006 201633025 201706004 201750004	

## • Rollover Contributions

201203034 201204024 201205021 201206023 201206025 201206026 201207013  
 201208040 201208041 201209022 201209023 201210046 201211032 201211033  
 201212021 201212022 201215016 201216049 201216050 201218025 201218026  
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	201237012 201322023 201323006 201343012 201442048 201603024 201610006 201718029 201803005	
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202034011

• *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  
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• *Trusts* 501.03-03  
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• *Unincorporated Associations* 501.03-04  
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• *Corporations* 501.03-05  
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• *Civil Rights Groups* 501.03-07  
201217021 201701023 201640019

• *Educational Organizations* 501.03-08  
201252025 201303018 201304011 201305013 201323025 201327015 201345032  
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• *Fraternal Beneficiary Societies; Secret Societies (See Also 0501.08-00)* 501.03-09  
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<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 201210041 201317012 201328035 201445015 201451037 201702002 201703005 201744019 202004012</li> </ul>	501.03-11
<ul style="list-style-type: none"> <li>• <i>Libraries, Museums, etc.</i> 201221024 201517011</li> </ul>	501.03-13
<ul style="list-style-type: none"> <li>• <i>Literary Organizations</i> 201433020</li> </ul>	501.03-14
<ul style="list-style-type: none"> <li>• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201215011 201322041 201335024 201438032</li> </ul>	501.03-15
<ul style="list-style-type: none"> <li>• <i>Political Action Organizations</i> 201712015 202005020</li> </ul>	501.03-17
<ul style="list-style-type: none"> <li>• <i>Prevention of Cruelty Groups</i> 201337017 201831013</li> </ul>	501.03-18
<ul style="list-style-type: none"> <li>• <i>Public Recreation Facilities and Athletic Organizations</i> 201204020 201340021 201343028 201619010 201918018</li> </ul>	501.03-19
<ul style="list-style-type: none"> <li>• <i>Religious Organizations</i> 201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022 201904008 202007019</li> </ul>	501.03-20
<ul style="list-style-type: none"> <li>• <i>Research Organizations</i> 201701022</li> </ul>	501.03-21
<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201634025 201415003 201423030 201432037 201652029</li> </ul>	501.03-22
<ul style="list-style-type: none"> <li>• <i>Scientific Organizations</i> 201311030 201313032 201701022 201717048 201818018</li> </ul>	501.03-24
<ul style="list-style-type: none"> <li>• <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201632022 201340021 201415007 201451036 201505042 201716048 202004015</li> </ul>	501.03-25
<ul style="list-style-type: none"> <li>• <i>State Instrumentalities</i> 201411018</li> </ul>	501.03-26
<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i> 201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 201632020 201632021 201632023 201731016 201911016 202021021 202021026 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 201947020 201951012 202004011 202004015 202005021 202011008 202012013 202014017 202014022 202015017 202015027 202016019 202016023 202016024 202016028 202017030 202017031 202017034 202017035 202022006 202022007 202031011 202033006 202034011</li> </ul>	501.03-30

<ul style="list-style-type: none"> <li>• <i>Limitation of Beneficiaries</i> 201923026 201931011 202011008 202014015 202014016 202034011</li> </ul>	501.03-31
<ul style="list-style-type: none"> <li>• <i>Cooperative Hospital Service Organizations</i> 201218016 201433018</li> </ul>	501.03-32
<ul style="list-style-type: none"> <li>• <i>Lessening the Burdens of Government</i> 201213029 201214034 201413012 201531022 201945029</li> </ul>	501.03-33
<ul style="list-style-type: none"> <li>• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 201204018 201205014 201213032 201214035 201215014 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201224031 201224034 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016 201329022 201731017 201749020 202021024 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 201951011 201951014 202009025 202014018 202015024 202015028 202017039 202022009 202023008</li> </ul>	501.04-00
<ul style="list-style-type: none"> <li>• <i>Local Associations of Employees</i> 201321033 201321035 201321036 201321038 201323027 201323032 201443020 201736026 201810010</li> </ul>	501.04-01
<ul style="list-style-type: none"> <li>• <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 201406019 201451033</li> </ul>	501.04-02
<ul style="list-style-type: none"> <li>• <i>Political Activities Organizations</i> 201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403020 201424028 201449002 201552032 201615014 201951013 202022009</li> </ul>	501.04-03
<ul style="list-style-type: none"> <li>• <i>Community</i> 201338053 201941028 202023008</li> </ul>	501.04-06
<ul style="list-style-type: none"> <li>• <i>Homeowners Association</i> 201204017 201224032 201224035 201234028 201325016 201548020 201604019 201623013 201636044 201736027 201803010 201805014 201832014 201832016 201832017 201932016 201933015 201951014 202014018 202015028</li> </ul>	501.04-07
<ul style="list-style-type: none"> <li>• <i>Labor Organizations</i> 201217022 201311031 201646007 201824014 201951011</li> </ul>	501.05-00
<ul style="list-style-type: none"> <li>• <i>Agriculture and Horticulture Organizations</i> 201205011 201205015 201233018 201327015 201508011 201640024 201716049 201729021 201746027 201849012 201905005 202005022</li> </ul>	501.05-01
<ul style="list-style-type: none"> <li>• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 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 201951010 201951011 202007021 202009027 202010004 202013016 202015020 202015022 202015025 202017028 202018008 202034010</li> </ul>	501.06-00

<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 202007021 202009027 202010004 202015020 202015022  202015025 202017028 202018008 202034010</p>	
<ul style="list-style-type: none"> <li>• <i>Conduct of Business for Profit</i></li> </ul>	501.06-02
<p>201327015 201810011 201814011 202018008</p>	
<ul style="list-style-type: none"> <li>• <i>Professional Associations (See Also 0501.03-11)</i></li> </ul>	501.06-03
<p>201217022 201347022 201621017 201746028</p>	
<ul style="list-style-type: none"> <li>• <i>Social Clubs</i></li> </ul>	501.07-00
<p>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 201951012 202015018 202015023 202017037  202019027 202022008 202034012</p>	
<ul style="list-style-type: none"> <li>• <i>Profit v. Not for Profit</i></li> </ul>	501.07-01
<p>201204018 201337018 201342014 201343024 201343025 201344010 201529011  201605021 201615019 201835007 202015023</p>	
<ul style="list-style-type: none"> <li>• <i>Distribution of Assets</i></li> </ul>	501.07-02
<p>201204018 201213034 201213035 201515035</p>	
<ul style="list-style-type: none"> <li>• <i>Leases or Sales of Club Property</i></li> </ul>	501.07-03
<p>201204018 201302043 201306027 201315030 201629009</p>	
<ul style="list-style-type: none"> <li>• <i>Automobile Clubs</i></li> </ul>	501.07-04
<p>201430019</p>	
<ul style="list-style-type: none"> <li>• <i>Business with Nonmembers</i></li> </ul>	501.07-05
<p>201204018 201219032 201634026 201414029 201428009 201428020 201428027  201430019 201515035 201517016 201517017 201605021 201615019 201635008  201706020 201806011 201835007 201845030 201943025 201948009 202011007  202015023 202017037</p>	
<ul style="list-style-type: none"> <li>• <i>Payment of Benefits to Members</i></li> </ul>	501.07-06
<p>201219032 201306027 201642036 201845030 201941026 201943025 202015018</p>	
<ul style="list-style-type: none"> <li>• <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i></li> </ul>	501.08-00
<p>201425015 201717046 201720011 201951012 202003007</p>	
<ul style="list-style-type: none"> <li>• <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i></li> </ul>	501.09-00
<p>201221030 201224037 201250023 201250024 201251023 <b>202039003 201349020</b>  201410037 201410038 201415008 201422025 201434025 201450028 201450029  201513004 201515036 201532037 201605015 201625004 201625018 201703014  201817008 201827014 201835011</p>	
<ul style="list-style-type: none"> <li>• <i>Permissible Benefits</i></li> </ul>	501.09-01
<p><b>202039003 201451040 201605015 201703014 201947010 202034001</b></p>	

<ul style="list-style-type: none"> <li>• <i>Geographic Locale</i> 201221030 201330039 201330039 201415008</li> </ul>	501.09-02
<ul style="list-style-type: none"> <li>• <i>Inurement</i> 201321040 201634029 201351026 201605015 201625004 201625018 201734009 201833013</li> </ul>	501.09-03
<ul style="list-style-type: none"> <li>• <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014 201835011</li> </ul>	501.09-04
<ul style="list-style-type: none"> <li>• Domestic Fraternal Societies, Orders, and Associations 201240026 201340022 201620014 201721021 201805015</li> </ul>	501.10-00
<ul style="list-style-type: none"> <li>• Local Benevolent Life Insurance Associations, etc. 201247019 201431031 201814012</li> </ul>	501.12-00
<ul style="list-style-type: none"> <li>• <i>Mutual Ditch or Irrigation Companies</i> 201246038</li> </ul>	501.12-01
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031</li> </ul>	501.12-02
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028</li> </ul>	501.12-03
<ul style="list-style-type: none"> <li>• Cemetery Companies 201409009 201428011 201428029 201605019</li> </ul>	501.13-00
<ul style="list-style-type: none"> <li>• Credit Unions 201416009 201447039</li> </ul>	501.14-00
<ul style="list-style-type: none"> <li>• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201713012 201713013 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016</li> </ul>	501.15-00
<ul style="list-style-type: none"> <li>• Organized to Finance Crop Operations 201333014</li> </ul>	501.16-00
<ul style="list-style-type: none"> <li>• Supplemental Unemployment Benefit Trusts 201406018 201411041</li> </ul>	501.17-00
<ul style="list-style-type: none"> <li>• Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015</li> </ul>	501.19-00
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<ul style="list-style-type: none"> <li>• Cooperative Hospital Service Organizations 201218016</li> </ul>	501.27-00
<ul style="list-style-type: none"> <li>• Dedication of Assets to an Exempt Organization 201706019 201841007 201841008 201904016 201940010 201941030 201942011</li> </ul>	501.29-00
<ul style="list-style-type: none"> <li>• Control of Corporation 201224031 201224034 201247017 201428029 201433017 201839015 202020024</li> </ul>	501.30-00
<ul style="list-style-type: none"> <li>• <i>Closely Controlled Organizations</i> 201306026</li> </ul>	501.30-01
<ul style="list-style-type: none"> <li>• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047</li> </ul>	501.30-02
<ul style="list-style-type: none"> <li>• Proof of Exemption 201235023 201701020 201649016 201710035 201710036 201835012 202032008</li> </ul>	501.31-00

• *Domestic Fraternal Societies* 501.31-01  
201404012

• *Income Inures v. does Not Inure to Private Individual* 501.32-00

201202038 201202039 201203024 201203025 201204019 201204021 201205010  
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• *Distribution of Assets to Private Individuals* 501.32-01

201203025 201209011 201209012 201209013 201213031 201215012 201215013  
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201822032 201831014 201831015 201835009 201907008 202017030

• Private v. Public Interest Served

501.33-00

201202038 201202039 201203024 201203025 201204019 201204020 201205010  
201205011 201205012 201209011 201209012 201209013 201210042 201210043  
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201218021 201219028 201219029 201221023 201223020 201224031 201224034  
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201232035 201233018 201234029 201234030 201241011 201242015 201244021  
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201310046 201310048 201310049 201311028 201311029 201311030 201311033  
201313032 201313033 201313034 201314045 201314046 201314047 201314048  
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202021025 202021026 **202039019 201308032 201330043 201331007 201331008**  
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201918020 201919015 201928015 201929021 201931011 201934008 201935013  
201936010 201940011 201941027 201941029 201944015 201944016 201947020  
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202036008

• Trustees Serve Private Interest

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 202021021 201334045 201340021 201345031 201345032  
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202036008

• Business Activities

501.36-00

201234029 201250029 201310046 201314047 201329024 201330038 201701020  
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201734009 201747009 201801014 201808020 201818018 201819011 201830023  
201832015 201833032 201835006 201835009 201844013 201918019 201940011  
201944015 202019029 202022005 202032007



	<ul style="list-style-type: none"> <li>• <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 202021026  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 202004011 202004012 202014017 202015021  202016028 202020024 202036007</li> <li>• <i>Fairs, Trade Shows, Exhibitions, etc. (See also 0512.07-00)</i> 501.36-02  202031011</li> <li>• <i>Publishing Activities, Radio, Television, etc.</i> 501.36-03  201204021 201252025 201433020 201526020 201710031 201710033 201835008  202005021</li> <li>• <i>Fund Raising (See also 0512.06-00)</i> 501.36-04  201323037 201407020 201416010</li> <li>• <i>Legislative and Political Propaganda Activities</i> 501.38-00  201415007 201505042</li> <li>• <i>"Action" Organizations</i> 501.38-01  201415007 201430014 201505042 201908024 201932017</li> <li>• <i>Electing Expenditure Test</i> 501.38-02  201239012 201415007 201804005</li> </ul>
<b>Section 502</b>	<b>Feeder Organizations (Exempt v. Not Exempt)</b> 502.00-00 201317011 201444043
<b>Section 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt)</b> 503.00-00 201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008 201928015
	<ul style="list-style-type: none"> <li>• <i>Future Status of Organizations Denied Exemption</i> 503.03-00  201209007 201209008 201520013</li> </ul>
<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> 504.00-00
	<ul style="list-style-type: none"> <li>• <i>Denial of Exemption</i> 504.50-00  201205011 201205013 201217019 201446028 201510059</li> </ul>
<b>Section 507</b>	<b>Termination of Private Foundation Status</b> 507.00-00 201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003 201825004 201930017 202017026
	<ul style="list-style-type: none"> <li>• <i>Termination Under Section 507(a)(1)</i> 507.01-00  201230026 201417020 201417021 201427019</li> <li>• <i>Special Rules</i> 507.01-01  201345033 201345034</li> <li>• <i>Termination Under Section 507(b)(1)(B)</i> 507.04-00  201441018</li> <li>• <i>Liability of Transferee Organizations</i> 507.05-00  201243015 201244020 201321024 201321025</li> <li>• <i>Imposition of Tax</i> 507.06-00  201244020 201321024 201321025 201325018 201325019 201325020 201325021  201448026 201603033 201603034 201606030</li> </ul>

	• Aggregate Tax Benefit 201244020 201321025 201603033 201603034	507.07-00
	• Substantial Contributor 201609001	507.08-00
	• Value of Assets 201321024 201321025	507.09-00
<b>Section 508</b>	<b>Special Rules With Respect to Section 501 (c)(3) Organizations</b>	<b>508.00-00</b>
	• New Organizations 201446025	508.01-00
	• Governing Instruments 201931011	508.04-00
<b>Section 509</b>	<b>Private Foundation Defined</b>	<b>509.00-00</b>
	202023012	
	• Definitions 201418067	509.01-00
	• <i>Private Foundation</i> 201306023 201802017 201825004	509.01-01
	• <i>Support</i> 201239011 201240036 201342011 201711014	509.01-02
	• Exceptions to Private Foundation Status 201335018 201417018 202023012	509.02-00
	• <i>Publicly Supported Organizations</i> <b>202039020 201445015 201507024 201620016 201729025 201733019 201850023</b> 201909015 201923027 202023012 202031009 202034007 202034008	509.02-01
	• <i>Supporting Organizations</i> 201314044	509.02-02
	• <i>Churches</i> 201310045	509.02-04
	• Continuation of Private Foundation Status 201424025	509.03-00
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b>	<b>511.00-00</b>
	201206018 201219024 201251019 201701002 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 201626004	
	• Organizations Subject to Tax 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 202002010	512.01-00

	• <i>Rents and Royalties</i> <b>202039018 201444043 201644019 201740002</b>	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 202027003	512.10-00
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b> 201219024 201219031 201250025 201251019 201320023 201322054 201701002 201406020 201413012 201417018 201422027 201423027 201423030 201430018 201440023 201445015 201543017 201603032 201613014 201613015 201633032 201636042 201636043 201644019 201710005 201729013 201729014 201730022	<b>513.00-00</b>
	• 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
	• Games of Chance 202002010	513.05-00
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b> 201418061 201422027 201430017 201434024 201434026 201849009	<b>514.00-00</b>
	• 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 527</b>	<b>Political Organizations</b> 202005020	<b>527.00-00</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
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<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>
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	• <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
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<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 201952004	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 202001013 202001014 202001015 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> 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	<b>643.00-00</b>
	• 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> 201223012 201238004 201436043 201928004 201928005	<b>661.00-00</b>
	• Amounts Paid, Credited, or Required to Be Distributed 201651013 201747005	661.01-00
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<b>Section 663</b>	<b>Special Rules Applicable to Sections 661 and 662</b> 201710003 201928010 202007002 202012001	<b>663.00-00</b>
	• 65-Day Rule 201245008 201709010 201801011 202012001	663.04-00
<b>Section 664</b>	<b>Charitable Remainder Trusts</b> 201249002 201332011 201332012 201340012 201420010 201426006 201442067 201648007 201648008 201648009 201845014	<b>664.00-00</b>
	• Definitions 201340012 201648007 201648008 201648009 201845014	664.03-00
	• <i>Charitable Remainder Annuity Trust</i> 201333006	664.03-01
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	• Valuation 201325018 201325019 201325020 201325021	664.04-00
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	• 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 202006002 202006003 202006004 202006005 202006006 202007010 202014001 202014002 202014003 202014004 202014005 202017018 202022002	671.02-00

	• Allocation of Income and Deductions 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006	671.03-00
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	• 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>
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	• Power to Vest Corpus or Income in Self 201633021	678.01-00
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	• 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
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	• Closing of Partnership Taxable Year 201806005	706.05-00
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	• 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
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	• <i>Capitalization</i> 201444018	992.01-03

	• Election	992.02-00
	201216006 201221003 201224025 201237006 201242001 201304001 201305002 201310018 201327001 201327004 201327005 201618007 201634002 201634020 201701003 201701010 202021017 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	
<b>Section 1001</b>	<b>Determination of Amount of and Recognition of Gain or Loss</b>	<b>1001.00-00</b>
	201204001 201204002 201204003 201204004 201204005 201205001 201207001 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	
<b>Section 1011</b>	<b>Adjusted Basis for Determining Gain or Loss</b>	<b>1011.00-00</b>
	201418007 201845020	
	• Allocation of Basis	1011.01-00
	201709001	
<b>Section 1012</b>	<b>Basis of Property--Costs</b>	<b>1012.00-00</b>
	201617002	
<b>Section 1014</b>	<b>Basis of Property Acquired From a Decedent</b>	<b>1014.00-00</b>
	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 202006002 202006003 202006004 202006005 202006006 202007010	
<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	

<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b> 201234018 201242003 201302009 201313024 201411036 201416006 201648013 201706009 201834010 201944006	<b>1031.00-00</b>
	• 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
<b>Section 1032</b>	<b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b> 201249011 201250021 201324009	<b>1032.00-00</b>
<b>Section 1033</b>	<b>Involuntary Conversion</b> 202001016 201333010 201333011 201924017 201925011 201925012	<b>1033.00-00</b>
	• General Rule 202001016 201609003 201636034 201702034 201816008 201821012 201924017 201925011 201925012	1033.01-00
	• Definition of Involuntary Conversion Events 201252010 202001016 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
<b>Section 1035</b>	<b>Exchanges of Insurance Policies</b> 201304003 201330016 201330016	<b>1035.00-00</b>
<b>Section 1041</b>	<b>Transfers of Property Between Spouses or Incident to Divorce</b> 201206005 201707007 201707008 201927003	<b>1041.00-00</b>
	• Transfers Incident to Divorce 201901003	1041.01-00
<b>Section 1042</b>	<b>Sales of Stock to Employee Stock Ownership Plans or Certain Cooper- atives</b>	<b>1042.00-00</b>
	• Nonrecognition of Gain 201435014	1042.01-00
<b>Section 1045</b>	<b>Rollover of Gain from One Qualified Business Stock to Another</b> 201650010	<b>1045.00-00</b>
<b>Section 1060</b>	<b>Special Allocation Rules for Certain Asset Acquisitions</b> 201501011 201642032	<b>1060.00-00</b>
<b>Section 1091</b>	<b>Loss From Wash Sales of Stock or Securities</b> 201737011	<b>1091.00-00</b>

<b>Section 1092</b>	<b>Straddles</b>	<b>1092.00-00</b>
	201515001 201543008	
	• Special Rule for Identified Straddles	1092.02-00
	201241005 201515001	
	• <i>Defined</i>	1092.02-01
	201515001	
	• Mixed Straddles	1092.05-00
	201543008 201615001 201637011 201639004 201820014	
	• <i>Mixed Straddle Account</i>	1092.05-02
	201327007 201516010 201637011 201820014 201848015	
	• Straddle Defined	1092.06-00
	201310027	
	• Qualified Covered Call Options	1092.07-00
	201317009	
	• Definitions and Special Rules	1092.08-00
	201241005	
<b>Section 1202</b>	<b>50-Percent Exclusion for Gain from Certain Small Business Stocks</b>	<b>1202.00-00</b>
	201436001 201603010 201603011 201603012 201603013 201603014 201636003	
	201717010	
<b>Section 1221</b>	<b>Capital Asset v. Not a Capital Asset</b>	<b>1221.00-00</b>
	201203003 201208038 201209014	
<b>Section 1222</b>	<b>Other Terms Relating to Capital Gains and Losses</b>	<b>1222.00-00</b>
	201642035	
<b>Section 1223</b>	<b>Holding Period of Capital Assets</b>	<b>1223.00-00</b>
	201204001 201204002 201204003 201204004 201204005 201216010 201418007	
	201436043 201443004 201516022 201516023 201525001	
<b>Section 1234</b>	<b>Option to Buy or Sell</b>	<b>1234.00-00</b>
	201547004	
	• Gain or Loss of Purchaser	1234.01-00
	201214021	
	• Sale v. Option	1234.03-00
	201547004	
<b>Section 1234A</b>	<b>Gains or Losses From Certain Terminations</b>	<b>1234A.00-00</b>
	201642035	
<b>Section 1235</b>	<b>Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction)</b>	<b>1235.00-00</b>
	201701009	
<b>Section 1248</b>	<b>Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations</b>	<b>1248.00-00</b>
	201423006 201426008	
<b>Section 1250</b>	<b>Gain From Dispositions of Certain Depreciable Realty</b>	<b>1250.00-00</b>
	• Section 1250 Property	1250.01-00
	201243003	
	• Exceptions and Limitations	1250.04-00
	• <i>Gifts</i>	1250.04-01
	201318003	
<b>Section 1253</b>	<b>Transfers of Franchises, Trademarks, and Trade Names</b>	<b>1253.00-00</b>
	201322020	

<b>Section 1256</b>	<b>Section 1256 Contracts Marked to Market</b>	<b>1256.00-00</b>
	• Definitions	1256.07-00
	• <i>Qualified Board or Exchange</i> 201322033	1256.07-05
<b>Section 1258</b>	<b>Recharacterization of Gain from Certain Transactions</b> 201501012	<b>1258.00-00</b>
<b>Section 1272</b>	<b>Current Inclusion in Income of Original Issue Discount</b>	<b>1272.00-00</b>
	• OID Election 201435004 201720004	1272.05-00
<b>Section 1275</b>	<b>Other Definitions &amp; Special Rules</b>	<b>1275.00-00</b>
	• Integration 201614010 202034003	1275.08-00
<b>Section 1276</b>	<b>Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income</b>	<b>1276.00-00</b>
	• Accrued Market Discount	1276.02-00
	• <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>
	• Time For Making Election 201228021 201249014 202038002	1295.02-00
	• <i>Retroactive Elections</i>	1295.02-02
	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 202023004 202023005 202038002	
<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>
	• Characterization of Income	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>
	• Engaged in Farm Business 201435006	1301.01-00
<b>Section 1311</b>	<b>Correction of Error</b>	<b>1311.00-00</b>
	201208027 201313027	
	• Inconsistent Position v. No Inconsistent Position 201710029	1311.01-00
	• Correction Not Barred v. Barred at Time of Error 201823004	1311.02-00
<b>Section 1313</b>	<b>Definitions</b>	<b>1313.00-00</b>
	• Determination v. No Determination 201247001 201247011 201622032	1313.01-00
<b>Section 1341</b>	<b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b>	<b>1341.00-00</b>
	201224029 201328031	
<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 202021002 202021006 202021007 <b>202039004 201341009 201414006 201419009 201426004 201436039 201442016</b> 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 201949009 201952001 202009022 202010001 202019025 202020005	
	• 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 201949009 202019010	1361.01-00
	• <i>Number of Shareholders</i> 201926008	1361.01-01
	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 201205002 201208013 201218005 201237014 201250013 201250018 202021007 201338039 201424021 201426001 201523012 201523013 201525009 201528037 201544006 201546003 201546004 201604011 201735019 201743006 201815003 201831001 201845003 201845004 201845005 201918002 201933004 201936005 202009022 202010001 202019010	1361.01-02
	• <i>Non-Resident Alien as Shareholder</i> 201312023 201545015 202004001	1361.01-03
	• <i>More than One Class of Stock</i> 201207002 201214001 201218004 201234001 201236003 201309003 201314014 201314031 201322036 201326012 201328025 201612002 201634006 202021002 202021007 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 201949003 201949009 202019007	1361.01-04
	• <i>Ineligible Corporation</i> 202021002 201849006 201936005 201938007	1361.01-05

<ul style="list-style-type: none"> <li>• Certain Trusts Permitted as Shareholders</li> </ul>	1361.03-00
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<ul style="list-style-type: none"> <li>• Qualified Subchapter S Trusts</li> </ul>	1361.03-02
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<ul style="list-style-type: none"> <li>• Electing Small Business Trusts</li> </ul>	1361.03-03
201201006 201224013 201238017 202021006 201341003 201422006 201436006 201436007 201511014 201545003 201545015 201546001 201549001 201549002 201549003 201639010 201639011 201639012 201730021 201737005 201744013 201811001 201819002 201820001 201820009 201824002 201824003 201834007 201834008 201834009 201837012 201845008 201852001 201908012 201909005 201910014 201918001 201918002 201919001 201922021 201933001 201934001 201938003 201943015 201947011 201948008 201949015 201949016 202009011 202009022 202019010	
<ul style="list-style-type: none"> <li>• Qualified Subchapter S Subsidiary</li> </ul>	1361.05-00
201208011 201208022 201211009 201216015 201216027 201225006 201233003 201237015 201238019 201238020 201238021 201238022 201238023 201238024 201242006 201243007 201243008 201247007 201301003 201306009 201306020 201310022 201314003 201320011 201325008 201326014 201328019 201634005 201634006 201701011 201701012 201701013 202021002 202021007 <b>202039004</b> 201337004 201426004 201442016 201442041 201444033 201444034 201444035 201444036 201444037 201450012 201516042 201516043 201516044 201516045 201516046 201527006 201531001 201536015 201540005 201544022 201549001 201550003 201550004 201604011 201608002 201633003 201634005 201634006 201635001 201638011 201639010 201639011 201639012 201644003 201647003 201649002 201650007 201711006 201728016 201740006 201740007 201740013 201750001 201750002 201810003 201815003 201824007 201837002 201849005 201849006 201852011 201905002 201908019 201923025 201925003 201928012 201929007 201940006 201943015 201945016 201946014 201952001 202019009 202019025	

**Section 1362**

**Election by Small Business Corporation**

**1362.00-00**

201201006 201205002 201205006 201206009 201206011 201211002 201211004  
201211005 201211006 201211007 201214010 201215004 201216027 201217006  
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• **Eligible v. Ineligible**

**1362.01-00**

201205002 201206009 201217009 201226017 201227003 201233001 201233004  
201234011 201238006 201238007 201252001 201301008 201301011 201310019  
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• **Shareholder Consent**

**1362.01-01**

201634003 201634004 202001001 202021007 202021016 201516009 201528017  
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201933004 202007014



• *Election After Termination*

1362.01-02

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

1362.01-03

201201006 201202016 201203009 201203011 201204007 201207004 201208015  
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202006008 202019013 202019021

• *Termination of Election*

1362.02-00

201201006 201205002 201206009 201217009 201226013 201232023 201237001  
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201710022 201722019 201729016 201732020 201738011 201801008 201815004  
201817015 201831005 201846001 201848004 201919005 201922001 201922002  
201922003 201933001 201935006 201938003 201943015 201947011 201949009  
202005004 202009001 202017020 202024001 202027001

• *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  
201223007 201226013 201229007 201232023 201244002 201248001 201306004  
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201722019 201738011 201827010 201831005 201848004 201935006 202005004

• S Termination Year 1362.03-00  
201507011 201706013

• Inadvertent Terminations

1362.04-00

201201005 201201006 201201009 201202002 201202003 201203002 201203007  
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201728020 201729016 201730002 201732020 201737005 201739007 201740001  
201742003 201742015 201742016 201743001 201743006 201743012 201743015

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<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b> 201327009 201333008 201429025	<b>1366.00-00</b>
<b>Section 1367</b>	<b>Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders</b> 201237017 201421015 201440013	<b>1367.00-00</b>
<b>Section 1368</b>	<b>Distributions</b> 201207002 201216027 201328025  • Accumulated Adjustments Account 201421015 201440013 201446021	<b>1368.00-00</b>  1368.01-00
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b> 201202014 201219003 201314008 201348007 201722008	<b>1374.00-00</b>
<b>Section 1375</b>	<b>Tax Imposed On Certain Passive Investment Income</b> 202005004	<b>1375.00-00</b>
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b> 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001  • Certain Other Cooperatives 201228014	<b>1381.00-00</b>  1381.02-00
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b> 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 201945011 202014011  • Gross Income 201852003 201902001  • Patronage Dividends 201228035 201809005 202035006  • Exceptions 201407003 201852001	<b>1382.00-00</b>  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 202014011 202035006	<b>1388.00-00</b>

<b>Section 1402</b>	<b>Definitions</b>	<b>1402.00-00</b>
	201402004	
	• Net Earnings From Self-Employment	1402.01-00
	201916005 202009024	
	• <i>Limited Partners</i>	1402.01-03
	201436049 201640014	
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election)	1402.05-00
	201340015	
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b>	<b>1441.00-00</b>
	201202001 201311006 201727005 201727006	
	• Who must Withhold	1441.01-00
	• <i>Liability of Withholding Agent</i>	1441.01-02
	201428007	
	• Income Subject to Withholding v. Not Subject to Withholding	1441.02-00
	• <i>Sale or Exchange of Capital Assets</i>	1441.02-03
	201343020	
	• Exemptions from Withholding	1441.03-00
	• <i>Effectively Connected Income</i>	1441.03-01
	201428007	
<b>Section 1442</b>	<b>Withholding of Tax on Foreign Corporations (Required v. Not Required)</b>	<b>1442.00-00</b>
	201808010	
<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	1443.02-00
	201808010	
<b>Section 1461</b>	<b>Liability for Withheld Tax</b>	<b>1461.00-00</b>
	201503013	
<b>Section 1501</b>	<b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b>	<b>1501.00-00</b>
	201213012 201306007 201726015 202035012	
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b>	<b>1502.00-00</b>
	201201010 201213012 201213013 201214012 201214015 201217014 201243014	
	201250017 201307001 201311010 201312027 201749002 201341018 201342004	
	201402001 201414009 201418033 201418043 201930012 201936004 201949008	
	202008002 202013008 202035012	
	• Liability for Tax	1502.06-00
	201644018	
	• Overall Foreign Loss Recapture Rules	1502.08-00
	201452002	
	• Intercompany Transactions	1502.13-00
	201208034 201243013 201312027 201612006 201336018 201339001 201402001	
	201411007 201507006 201524016 201528007 201540001 201603002 201605014	
	201610004 201722012 201723008 201723009 201726012 201828006 201830005	
	201936004	
	• <i>Stock of Members</i>	1502.13-01
	201210018 201228011 201312027 201322002 201341022 201605013 201722012	
	201810001 201810002	

• <i>Obligations of Members</i> 201707006	1502.13-02	
• <i>Anti-Avoidance</i> 201640018	1502.13-03	
• <i>Stock, Bonds, and Other Obligations of Members</i> 201208034	1502.14-00	R
• <i>Limitation on Built-in Losses</i> 201232011	1502.15-00	
• <i>Excess Losses</i> 201749002 201350007 201441010 201930012	1502.19-00	
• <i>Consolidated Net Operating Loss Deduction</i> 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	
• <i>Basis of Property</i> 201828006	1502.31-00	
• <i>Investment Adjustment</i> 201213013 201214012 201339001 201411007 201430002 201550028 201641019 201921003 201936004	1502.32-00	
• <i>Earnings and Profits</i> 201411007 201936004	1502.33-00	
• <i>Accumulated Earnings Tax on Separate Basis</i> 201316008	1502.47-00	
• <i>Life and Non-Life</i> 201210015 201213012	1502.50-00	
• <i>Filing Requirements</i> 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 201949008 201951004 202008002 202011006 202013008 202031004 202031005	1502.75-00	

	• <i>When Group Remains in Existence</i>	1502.75-10
	201228002 201314028 201350007 201424010 201505006 201933009	
	• <i>Common Parent No Longer in Existence</i>	1502.75-11
	201250017 201326006	
	• <i>Taxable Year of Members of Group</i>	1502.76-00
	201520001 201414015 201520001 201843002 201933009 202032004	
	• <i>Income Allocation</i>	1502.76-01
	201235003 201542007	
	• <i>Common Parent Agent for Subsidiaries</i>	1502.77-00
	201522005 201552025	
	• <i>Separate Return Years</i>	1502.79-00
	201251003 201324004	
	• <i>Applicability of Other Provisions of Law</i>	1502.80-00
	201650013	
	• <i>Consolidated Returns for Subsequent Years</i>	1502.89-00
	201324004	
	• <i>Election to File Separate Returns</i>	1502.90-00
	• <i>Changes in Affiliated Groups</i>	1502.90-01
	201251003	
	• <i>Carryover and Carryback</i>	1502.92-00
	201228005 201312019	
	• <i>Intercompany Transactions</i>	1502.93-00
	201208034 201402001	
	• <i>Stock Transactions</i>	1502.94-00
	201208034	
	• <i>Application of Section 382 with Respect to a Consolidated Group</i>	1502.98-00
	201414009 201511012	
	• <i>Rules Upon Becoming a Member</i>	1502.98-03
	202035012	
	• <i>Apportionment</i>	1502.98-05
	201207003 201414009	
	• <i>Limitation on Use of Credits and Net Capital Losses</i>	1502.98-08
	201435012	
	• <i>Regulations Governing Consolidated Returns--Issue Not Contained in Present List</i>	1502.99-00
	201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	
<b>Section 1504</b>	<b>Definitions</b>	<b>1504.00-00</b>
	201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012 201815008 201927002	
	• <i>Affiliated Group v. Not an Affiliated Group</i>	1504.01-00
	201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004	
	• <i>Includible Corporation v. Not an Includible Corporation</i>	1504.02-00
	201213012 201214020 201251003 201429007 201433013 201815008	
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i>	1504.02-01
	201248002	

	• <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> 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>2010.00-00</b>
<b>Section 2031</b>	<b>Definition</b> 201808001 201808002 201808003	<b>2031.00-00</b>
<b>Section 2032</b>	<b>Alternate Valuation</b> 201216013 201216037 201236002 201431017 201441001 201451025 201503003 201719014 201815001 201820010 201825013 201926013 201938002 202019015	<b>2032.00-00</b>
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b> 201224019 201230023 201418011 201633001 201652017 201743013 201812004 201814004 201908018	<b>2032A.00-00</b>
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b> 201238004 201330033 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003 201707003 201707004 201707005 201947001 201947002 201947003 201947004 201947005 201947006	<b>2033.00-00</b>
	• Interest v. No Interest at Time of Death 201323007	2033.01-00
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b> 201223012 201238004 201647001 201702005 201709020 201947001 201947002 201947003 201947004 201947005 201947006	<b>2035.00-00</b>
	• Inclusion of Certain Property in Gross Estate 201323007 201342001 201702006	2035.01-00
	• Coordination with Other Code Sections 201327010	2035.06-00



<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 201947001 201947002 201947003 201947004 201947005 201947006	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 201947001 201947002 201947003 201947004 201947005 201947006	
<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 201947001 201947002 201947003 201947004 201947005 201947006 202009012	
	• 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 202009012 202014001 202014002 202014003 202014004 202014005 202020008 202020009 202020010	
	• Pre-1942 Powers	2041.01-00
	201707003 201707004 201707005 201735009	
	• Post-1942 Powers	2041.02-00
	201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004	
	• General Power v. Not a General Power	2041.03-00
	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 202006002 202006003 202006004 202006005 202006006 202007010 202017018	
	• Exercise of Powers	2041.05-00
	201425007	
	• Effect of State Laws	2041.12-00
	201920001 201920002 201920003	
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b>	<b>2042.00-00</b>
	201235006 201328030 201919002 201919003	
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i>	2042.07-09
	201327010	
<b>Section 2043</b>	<b>Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)</b>	<b>2043.00-00</b>
	201206005	
<b>Section 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b>	<b>2044.00-00</b>
	201528014 201536010 201603004 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006	
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b>	<b>2053.00-00</b>
	201206005	
	• 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 201947007	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 202001012 202021003 201410011 201426016 201447008 201528014 201536002 201536010 201603004 201608001 201615004 201636019 201721006 201832003 201903014 201907002 201923004 201942008 201943007 201943010 201946009 202005016 202009012 202016001 202016002 202016003 202016004 202016005 202016006	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 202009012	<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  
201410009 201410010 201412015 201417001 201417002 201418007 201419001  
201422005 201426014 201430003 201430004 201430005 201430006 201430007  
201432029 201435007 201436008 201436009 201436010 201436011 201436012  
201436013 201436014 201436015 201436016 201436017 201436018 201436019  
201436020 201436021 201436022 201436023 201436024 201436025 201436026  
201436027 201436028 201436029 201436030 201436031 201436032 201438010  
201438011 201438012 201438013 201438016 201440008 201440009 201440010  
201440011 201440012 201442042 201442043 201442044 201442045 201442046  
201443004 201451005 201509002 201509003 201509004 201509005 201509006  
201509007 201509008 201509009 201509010 201509011 201509012 201509013  
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201510003 201510004 201510005 201510006 201510007 201510008 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 201516008  
201516020 201516022 201516023 201519012 201525001 201528024 201530008  
201530009 201530010 201530011 201530012 201530013 201531003 201531004  
201531005 201531006 201531007 201532008 201532009 201532010 201532011  
201532012 201532013 201543006 201550005 201550006 201550007 201550008  
201550009 201550010 201550011 201550012 201604001 201613007 201614006  
201614007 201614008 201628008 201628010 201636027 201636028 201636029  
201636030 201636031 201636032 201647001 201650005 201653001 201653002  
201653003 201653004 201653005 201653006 201653007 201653008 201653009  
201702006 201709020 201718003 201718004 201718005 201718006 201718007  
201718008 201718009 201718010 201718012 201722007 201723002 201723003  
201729009 201732029 201735005 201742006 201744006 201744007 201744008  
201751001 201751002 201751003 201808001 201808002 201808003 201812001  
201812002 201812005 201814001 201814002 201814005 201817012 201817013  
201817014 201817016 201818005 201825003 201832005 201832006 201832008  
201832009 201833015 201836006 201837005 201837006 201837007 201837008  
201837009 201838002 201838003 201838004 201838005 201838006 201838007  
201843005 201843006 201843007 201843008 201845006 201845029 201848002  
201848009 201850001 201850002 201850003 201850004 201850005 201850006  
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 202014006 202014008 202014009 202014010 202015004  
202015005 202015006 202015007 202015008 202015009 202015010 202015011  
202015012 202015013 202017001 202017002 202017003 202017004 202017005  
202017006 202017011 202017012 202017013 202017014 202017018

• 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
<b>Section 2504</b>	<b>Taxable Gifts for Preceding Years</b>	<b>2504.00-00</b>
	• 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>	<b>2511.00-00</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 202006002 202006003 202006004 202006005 202006006 202007010 202016001 202016002 202016003 202016004 202016005 202016006	
	• 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>	<b>2512.00-00</b>
	201206005 201330033 201330033 201928003	
	• 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>	<b>2513.00-00</b>
	201240003 201240004 201523003 201644002 201724007 201811002 201811003	

<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b>	<b>2514.00-00</b>
	201210008 201310002 201310003 201310004 201310005 201310006 201634015 201345004 201345026 201345027 201345028 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201430003 201430004 201430005 201430006 201430007 201432005 201433006 201434004 201434005 201436003 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201436036 201438010 201438011 201438012 201438013 201440008 201440009 201440010 201440011 201440012 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201613007 201614006 201614007 201614008 201628010 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201702016 201702017 201702018 201707007 201707008 201718003 201718004 201718005 201718006 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201817002 201817003 201832005 201832006 201832007 201832008 201832009 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 201848002 201848009 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201920001 201920002 201920003 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 202014001 202014002 202014003 202014004 202014005 202017018 202020008 202020009 202020010	
	• Power Created on or Before October 21, 1942	2514.01-00
	201707003 201707004 201707005	
	• 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 202006002 202006003 202006004 202006005 202006006 202007010 202020008 202020009 202020010	
<b>Section 2516</b>	<b>Certain Property Settlements (Exempt v. Not Exempt &gt;From Gift Tax)</b>	<b>2516.00-00</b>
	201206005 201901003	
<b>Section 2518</b>	<b>Disclaimers</b>	<b>2518.00-00</b>
	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> 201516056	2518.02-02
	• Disclaimer by Surviving Spouse 201516056	2518.04-00
<b>Section 2519</b>	<b>Disposition of Certain Life Estates</b> 201243004 201303003 201419001 201426016 201528014 201536010 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006	<b>2519.00-00</b>
<b>Section 2522</b>	<b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b> 201321012 201323007 201845014 202016001 202016002 202016003 202016004 202016005 202016006	<b>2522.00-00</b>
	• Charitable Gifts 201908008	2522.01-00
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i> 201249002	2522.02-03
<b>Section 2523</b>	<b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b>	<b>2523.00-00</b>
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 201233011 202016001 202016002 202016004 202016005 202016006	2523.06-01
	• <i>Treatment of Joint and Survivor Annuities</i> 202016003	2523.06-04
<b>Section 2524</b>	<b>Extent of Deductions</b> 201718007	<b>2524.00-00</b>

**Section 2601**

**Tax On Generation Skipping Transfers**

**2601.00-00**

201204001 201204002 201204003 201204004 201204005 201208005 201209003  
201216010 201218001 201218002 201218003 201223012 201233008 201234016  
201243001 201245007 201246004 201314017 201320009 201634016 201634017  
201341005 201345005 201406008 201418001 201434019 201434020 201438016  
201442042 201442043 201442044 201442045 201442046 201443004 201448018  
201451005 201509002 201509003 201509004 201509005 201509006 201509007  
201509008 201509009 201509010 201509011 201509012 201509013 201509014  
201509015 201509016 201509017 201509018 201510009 201510010 201510011  
201510012 201510013 201510014 201510015 201510016 201510017 201510018  
201510019 201510020 201510021 201510022 201510023 201511002 201511003  
201511004 201511005 201511006 201511007 201511008 201511009 201511010  
201515002 201515003 201515004 201515005 201516008 201516019 201516020  
201516022 201516023 201516036 201521002 201521003 201521004 201525001  
201527011 201528029 201530008 201530009 201530010 201530011 201530012  
201530013 201531003 201531004 201531005 201531006 201532008 201532009  
201532010 201532011 201532012 201532013 201543006 201604001 201606002  
201628008 201633022 201633023 201634016 201634017 201647001 201706002  
201711002 201712003 201712004 201712005 201718014 201719008 201723002  
201723003 201735005 201735009 201803003 201812001 201812002 201812005  
201814001 201814002 201814005 201817002 201817003 201817012 201817013  
201817014 201817016 201818005 201820007 201820008 201825007 201832007  
201833015 201845006 201932001 201932002 201932003 201932004 201932005  
201932006 201932007 201932008 201932009 201932010 201938004 201938005  
201938006 201947001 201947002 201947003 201947004 201947005 201947006  
202009012 202011001 202011002 202011003 202011004 202011005 202013001  
202013002 202013003 202013004 202013005 202014006 202014007 202014008  
202014009 202014010 202015004 202015005 202015006 202015007 202015008  
202015009 202015010 202015011 202015012 202015013 202017001 202017002  
202017003 202017004 202017005 202017006 202017011 202017012 202017013  
202017014 202020008 202020009 202020010

• *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  
201418032 201432005 201433006 201434004 201434005 201436003 201528024  
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



	• <i>Amendments to Wills or Revocable Trusts</i>	2601.04-03
	201316004 201947001 201947002 201947003 201947004 201947005 201947006	
	• <i>Cases of Mental Incompetency</i>	2601.04-05
	201314017 201316004 201406008 201550013 201614015	
<b>Section 2602</b>	<b>Amount of Tax</b>	<b>2602.00-00</b>
	201516036	
<b>Section 2612</b>	<b>Taxable Termination; Taxable Distribution; Direct Skip</b>	<b>2612.00-00</b>
	201422005	
<b>Section 2613</b>	<b>Skip Person and Non-Skip Person</b>	<b>2613.00-00</b>
	201352001 201352002 201352003	
<b>Section 2623</b>	<b>Taxable Amount in Case of Direct Skip</b>	<b>2623.00-00</b>
	201352001 201352002 201352003	
<b>Section 2624</b>	<b>Valuation</b>	<b>2624.00-00</b>
	201352001 201352002 201352003	
<b>Section 2631</b>	<b>GST Exemption</b>	<b>2631.00-00</b>
	201250005	
<b>Section 2632</b>	<b>Special Rules for Allocation of GST Exemption</b>	<b>2632.00-00</b>
	201210008 201231002 201232028 201242002 201302001 201306002 201307004	
	201310011 201310012 201312018 201314032 201315014 201316011 201731005	
	201731006 201731010 202001002 202001003 201338013 201338042 201351007	
	201417003 201418003 201422014 201423014 201426015 201428003 201432008	
	201442017 201443002 201443013 201510029 201519014 201523003 201529002	
	201529003 201532017 201536007 201536012 201536013 201539001 201549025	
	201552006 201602001 201613009 201614016 201622005 201622006 201622013	
	201626020 201628007 201628018 201635005 201636020 201636022 201638017	
	201638020 201639002 201639003 201640013 201644001 201644002 201653013	
	201718026 201718031 201724007 201724008 201724015 201729007 201729018	
	201736017 201737006 201737007 201738008 201738009 201743004 201743005	
	201803001 201803002 201811003 201820015 201826001 201826006 201834005	
	201836004 201836007 201839003 201839012 201839014 201850008 201850009	
	201852005 201852006 201852007 201852008 201903001 201903002 201903003	
	201903004 201903005 201903006 201920001 201920002 201920003 201921001	
	201923022 201924001 201924002 201924015 201924016 201925001 201925013	
	201927013 201927014 201927015 201929003 201929004 201929005 201929006	
	201929010 201929011 201936001 201937009 201937010 201937011 201941008	
	201941009 201941010 201941011 201941012 201941013 201941014 201941015	
	201941016 201941017 201941018 201941019 201941020 201941021 201941022	
	201941023 201944008 202007011 202007012 202007013 202017009 202017010	
	202019011	
	• <i>Time and Manner of Allocation</i>	2632.01-00
	201252003 201252004 201314018 201316001 201316002 201320004 201633006	
	201633015 201929003 201929004 201929005 201929006	
	• <i>Deemed Allocation to Certain Lifetime Direct Skips</i>	2632.02-00
	201242005 201321005 201321006 201330015 202001002 202001003 201330015	
	201407001 201418026 201419004 201433008 201438001 201444019 201517001	
	201532031 201548001 201548002 201714008 201743004 201743005 201834005	
	• <i>Allocation of Unused GST Exemption</i>	2632.03-00
	201731006 201340014 201447013 201624015 201937011	

<b>Section 2642</b>	<b>Inclusion Ratio</b>	<b>2642.00-00</b>
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	• Inclusion Ratio Defined	2642.01-00
	201210008 201803001 201803002	
	• Treatment of Certain Direct Skips Which Are Nontaxable Gifts	2642.03-00
	201422007	
	• Special Rules for Certain Inter Vivos Transfers	2642.06-00
	201315006	
<b>Section 2652</b>	<b>Other Definitions</b>	<b>2652.00-00</b>
	201243001 201731006 201523003 201526004 201526005 201636022 201642004 201724007 201829005 201937011	
	• Transferor Defined	2652.01-00
	201210008 201320005 201731006 201352001 201352002 201352003 201447008 201636022 201937011	
	• <i>Special Election for QTIP</i>	2652.01-02
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<b>Section 2653</b>	<b>Taxation of Multiple Skips</b>	<b>2653.00-00</b>
	201352001 201352002 201352003	
<b>Section 2654</b>	<b>Special Rules</b>	<b>2654.00-00</b>
	201243004 201246020 201322031 201731006 201447008 201447014 201624015 201750014 201907002 201937011 201943007	
	• Separate Shares	2654.03-00
	201516036 201825023 201845007	
<b>Section 2663</b>	<b>Regulations</b>	<b>2663.00-00</b>
	201311004	
<b>Section 2701</b>	<b>Special Valuation Rules for Transfers of Interests in Corporations or Partnerships</b>	<b>2701.00-00</b>

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	• <i>Subtraction Method of Valuation</i> 201442053	2701.01-01
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<b>Section 2702</b>	<b>Special Valuation Rules for Transfers in Trust</b>	<b>2702.00-00</b>
	201243004 201303003 201426016 201434007 201434008 201434009 201435007 201435008 201435009 201435010 201525002 201525003 201528014 201536010 201721006 201808001 201808002 201808003 201946009	
	• Valuation of Retained Interests	2702.01-00
	• <i>Not a Qualified Interest</i> 201652002	2702.01-01
	• Definition of Qualified Interests 201652002	2702.03-00
<b>Section 2703</b>	<b>Certain Rights and Restrictions Disregarded</b>	<b>2703.00-00</b>
	201536009 202014006 202014007 202014008 202014009 202014010 202015004 202015005 202015006 202015007 202015008 202015009 202015010 202015011 202015012 202015013 202017001 202017002 202017003 202017004 202017005 202017006 202017011 202017012 202017013 202017014	
	• General Rule	2703.01-00
	• <i>Right to Sell or Use Restrictions</i> 201313001	2703.01-02
<b>Section 3101</b>	<b>Rate and Measure of Employee Tax</b>	<b>3101.00-00</b>
	201202028 201311002	
<b>Section 3111</b>	<b>Liability and Payment of Employer Tax</b>	<b>3111.00-00</b>
	201418053	
<b>Section 3121</b>	<b>Definitions</b>	<b>3121.00-00</b>
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	• Wages	3121.01-00
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	• <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
	• <i>Common Law Tests</i> 201214026	3121.04-01
	• <i>Corporate Officers and Directors</i> 201735021	3121.04-15
	• Not Employees Under Section 530 of 1978 Revenue Act 201735021 202038010	3121.10-00
	• <i>In General</i> 201724025	3121.10-01
	• Treatment of Certain Deferred Compensation and Salary Reduction Arrangements	3121.16-00
	• <i>Nonqualified Deferred Compensation Plans</i> 201310034 201414018	3121.16-02
<b>Section 3301</b>	<b>Rate of Tax</b> 201527040	<b>3301.00-00</b>
<b>Section 3306</b>	<b>Definitions</b> 201528004	<b>3306.00-00</b>
	• Wages 201947010	3306.02-00
	• Employment 201605015 201635004	3306.03-00
<b>Section 3401</b>	<b>Definitions</b> 201347020 201415011 201528004 201550036	<b>3401.00-00</b>
	• Wages Subject to Withholding 201205008 201319015 201414019 201522004 201532036 201605015 201643009 201947010	3401.01-00
	• Employer-Employee Relationship	3401.04-00
	• <i>Employer v. Not an Employer</i> 201947010	3401.04-01
<b>Section 3402</b>	<b>Income Tax Collected at Source</b> 201340015 201551006 201723020 201904008	<b>3402.00-00</b>
	• Withholding on Payments of Indian Casino Profits 201710023 201710030	3402.20-00
<b>Section 3406</b>	<b>Backup Withholding</b> 201246028 201248022 201447025 201539025	<b>3406.00-00</b>
	• Requirement to Deduct and Withhold 201246028 201248022	3406.01-00
	• <i>Notification of Incorrect TIN</i> 201246028 201248022	3406.01-01
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<b>Section 3504</b>	<b>Acts to be Performed by Agents</b> 201438021 201746023	<b>3504.00-00</b>
<b>Section 3508</b>	<b>Treatment of Real Estate Agents and Direct Sellers</b>	<b>3508.00-00</b>

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	201652020	
<b>Section 4051</b>	<b>Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)</b>	<b>4051.00-00</b>
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<b>Section 4052</b>	<b>Definition and Special Rules</b>	<b>4052.00-00</b>
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<b>Section 4053</b>	<b>Exemptions</b>	<b>4053.00-00</b>
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<b>Section 4101</b>	<b>Registration and Bond for Petroleum Products</b>	<b>4101.00-00</b>
	201322040	
<b>Section 4121</b>	<b>Imposition of Tax on Coal</b>	<b>4121.00-00</b>
	201826003	
<b>Section 4161</b>	<b>Sporting Goods Taxes</b>	<b>4161.00-00</b>
	• Bows and Arrows	4161.02-00
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	201348010	
<b>Section 4216</b>	<b>Definition of Price</b>	<b>4216.00-00</b>
	• Computation of Tax on Leases and Installment Sales	4216.06-00
	201443016	
<b>Section 4217</b>	<b>Leases</b>	<b>4217.00-00</b>
	201443016	
	• Lease Considered as a Sale	4217.01-00
	201443016	
	• Limitation on Tax	4217.02-00
	201443016	
<b>Section 4251</b>	<b>Communications Tax (Taxable v. Not Taxable)</b>	<b>4251.00-00</b>
	201312044 201412014	
<b>Section 4261</b>	<b>Transportation of Persons by Air (Taxable v. Nontaxable)</b>	<b>4261.00-00</b>
	201210026 201233015 201245019 201252016 201606028 201638002 201730015	
	• Amounts Paid	4261.01-00
	201226015 201606028	
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	201233015	
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	201730015	
<b>Section 4401</b>	<b>Wagering Tax (Taxable v. Not Taxable)</b>	<b>4401.00-00</b>
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<b>Section 4411</b>	<b>Occupational Tax (Taxable v. Not Taxable)</b>	<b>4411.00-00</b>
	201242011	
<b>Section 4611</b>	<b>Imposition and Rate of Tax on Petroleum</b>	<b>4611.00-00</b>
	201211010	

<b>Section 4940</b>	<b>Excise Tax on Net Investment Income (Applicable v. Not Applicable)</b>	<b>4940.00-00</b>
	201230026 201321024 201417020 201417021 201435016 201652004 201724001 201825004 202017026	
	• Computation of Net Investment Income 201418060	4940.02-00
	• <i>Gross Investment Income--Items Included</i> 201441018 201448026 201603033 201603034 201609001	4940.02-01
	• Exempt Operating Foundations 201306023	4940.03-00
<b>Section 4941</b>	<b>Excise Taxes on Acts of Self-Dealing</b>	<b>4941.00-00</b>
	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 202016001 202016002 202016003 202016004 202016005 202016006 202017026 202035002 202037009	
	• Definition of Self-Dealing 201206019 201221031 201301015 201311034 201321024 202021001 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 202034001 202037009	4941.04-00
<b>Section 4942</b>	<b>Taxes on Failure to Distribute Income</b>	<b>4942.00-00</b>
	201216045 201230026 201243015 201315031 201335020 201336019 201415010 201417020 201417021 201417022 201652004 201724001 201725008 201825004 201831007 201851003 202017026 202035002	
	• Initial 15% Tax on Undistributed Income	4942.01-00
	• <i>Non-Application to Operating Foundations</i> 201710005 201830003	4942.01-01
	• Definitions of Principal Terms 201243015 201335019	4942.03-00
	• <i>Distributable Amount</i> 201231016 201418060 201625003 201852012	4942.03-02
	• <i>Minimum Investment Return</i> 201323029 201415010 201419017 201829003 202024014	4942.03-03
	• <i>Qualifying Distribution</i> 201335020 201436051 201437014 201437015 201442061 201448026 201513005 201514016 201527043 201603033 201606030 201609001 201625003 201719004 201821005 201829003 201852012 201937004 202024014 202034001	4942.03-05
	• <i>Contributions to "Pass-Through" Organizations</i> 201231016 201852012	4942.03-06

	• <i>Set-Asides</i>	4942.03-07
	201210040 201233019 201237023 201302044 201307010 201307011 201307012 <b>202039021 201449003 201452021 201501016 201503022 201503023 201522007</b> 201529014 201533015 201533016 201534018 201606033 201627005 201628022 201641031 201710005 201727009 201727010 201728024 201736029 201738014 201821015 201821016 201823010 201823011 201824015 201833027 201835013 201835014 201843017 201848018 201904017 201904019 201905007 201908026 201919017 202005025 202005027 202009030 202010007 202011012 202017032 202017036 202023011 202025001 202028001 202032005	
	• Other Definitions	4942.04-00
	201335019 201603034	
	• Operating Foundations	4942.05-00
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<b>Section 4943</b>	<b>Excise Taxes on Excess Business Holdings</b>	<b>4943.00-00</b>
	201216045 201228039 201232038 201236032 201303021 201329026 201329027 201701002 201335014 201407021 201407023 201414031 201422027 201430017 201433021 201433022 201433023 201433024 201441021 201441022 201510055 201510056 201636021 201645011 201723006 202037009	
	• Initial 5% Tax on Excess Holdings	4943.01-00
	201229011 201333020	
	• Definition of Excess Business Holdings	4943.03-00
	201323029 201420023 201447043 201603032 201703003 201723006 201737003 201849009 202037009	
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<b>Section 4944</b>	<b>Excise Tax on "Jeopardizing" Investments</b>	<b>4944.00-00</b>
	201216045 201230026 201231014 201231015 201415010 201417020 201417021 201427019 201430017 201652004 201724001 202017026	
	• Initial 5% Tax on Investments	4944.01-00
	201329028 201333020	
	• Exception for Program-Related Investments	4944.03-00
	201442061 201821005	
	• Definitions	4944.05-00
	201335019 201418060 201447043 201513005 201514016 201609001 201630009	
<b>Section 4945</b>	<b>Excise Taxes on Taxable Expenditures</b>	<b>4945.00-00</b>
	201216045 201230026 201231014 201231015 201243015 201305014 201345033 201345034 201351027 201404015 201417020 201417021 201417022 201419017 201427019 201435016 201445018 201511027 201645018 201652004 201724001 201725008 201825004 201851003 201937004 202017026 202035002	

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4945.04-04

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 202023009 202023010 202026003 202026004 202028002 202028003 202032006  
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• Joint Ventures 7701.02-02  
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	• <i>Business Trusts</i>	7701.03-09
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	• <i>Investment Trusts</i>	7701.03-10
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	• <i>Fixed Investment Trusts</i>	7701.03-11
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	• Domestic, Foreign Persons	7701.04-00
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	• Indian Tribal Government	7701.20-00
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	• Taxable Mortgage Pools	7701.26-00
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	• Substituted Basis Property	7701.29-00
	• <i>Clarification of FMV in the Case of Nonrecourse Indebtedness</i>	7701.29-01
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	• Foreign Estate or Trust	7701.31-00
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<b>Section 7702</b>	<b>Life Insurance Contract Defined</b>	<b>7702.00-00</b>
	201230009 201443015 201736019 202018003	
	• Definition	7702.01-00
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	• Cash Value Accumulation Test	7702.02-00
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<b>Section 7702A</b>	<b>Modified Endowment Contracts</b>	<b>7702A.00-00</b>
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<b>Section 7702B</b>	<b>Treatment of Qualified Long-Term Care Insurance</b>	<b>7702B.00-00</b>
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	• Definition	7702B.02-00
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<b>Section 7703</b>	<b>Determination of Marital Status</b>	<b>7703.00-00</b>
	• Married Individuals Living Apart 201334041	7703.02-00
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b>	<b>7704.00-00</b>
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	• Inadvertent Termination 201818001 201819001 201822002	7704.04-00
	• Transitional Rule for Existing Partnerships 201314025	7704.05-00
<b>Section 7803</b>	<b>Other Personnel</b>	<b>7803.00-00</b>
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<b>Section 7805</b>	<b>Rules and Regulations</b>	<b>7805.00-00</b>
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	• Prospective Application of Changes in Regulations	7805.01-00
	• <i>Prospective Application of Rulings</i> 201537023 202022004	7805.01-01
	• Reversals of Regulations or Rulings With Retroactive Effect 201413013	7805.03-00
	• Retroactive Effect of Regulation	7805.04-00
	• <i>Retroactive Application of Rulings</i> 201216051 201233011 201245017 201927012	7805.04-01
	• Effect of Private Rulings 201927012	7805.05-00
<b>Section 7811</b>	<b>Taxpayer Assistance Orders</b>	<b>7811.00-00</b>
	• Authority to Issue 201739012	7811.01-00

<b>Section 7871</b>	<b>Indian Tribal Governments Treated As States For Certain Purposes</b>	<b>7871.00-00</b>
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	• Charitable Purposes	7871.01-00
	201525014 201551003	
	• Tax Exempt Bonds	7871.03-00
	201630002 201937016	
<b>Section 7872</b>	<b>Treatment of Loans with Below Market Interest Rates</b>	<b>7872.00-00</b>
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Section 9100

Extension of Time for Making Certain Elections

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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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• Other

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• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00

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• Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00

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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</li> </ul> 201351023	9102.01-00
<b>Section 9103</b>	<b>Attorneys</b>	<b>9103.00-00</b>

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<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
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	• <i>China</i> 201438020	9114.03-07
	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b> 201315022	<b>9115.00-00</b>
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
<b>Section 9200</b>	<b>Tax Shelter (Use This Category Only When No Other Category Is Appropriate)</b> 201347013	<b>9200.00-00</b>
<b>Section 9832</b>	<b>Definitions for Chapter 100</b> 201618010 201610021 201616008	<b>9832.00-00</b>
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 201213025 201310032 201319019 201333009 201421021 201432018 201504016 201637014 201637015 201750003	<b>9999.00-00</b>
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020 201614032	9999.92-00
	• <i>Freedom of Information Act</i> 201515028 201621011 201631011	9999.92-01
	• <i>Privacy Act</i> 201742023	9999.92-02
	• Constitutional Issues Not Related to Code Sections	9999.94-00

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- Substance v. Form Issues Not Contained in Present List  
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• Not Able to Identify Under Present List

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