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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.

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Department of the Treasury
Internal Revenue Service

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	201714005 201714006 201718017 201733007 201750012 201901004 201905001	
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	201229002 201232033 201236014 201238018 201240013 201244006 201245020	
	201252017 201305003 201306010 201310023 201312017 201323017 201325009	
	201328024 201330002 201330022 201612012 201634010 201731004 201330002	
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	202022004 202026001 202029003 202033003 202035009 202036001 202036005	
	202045001 202045003 202047007 202051009 202118004 202123006 202126005	
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	201228002 201228030 201232014 201232033 201233016 201236014 201240017	
	201244006 201244008 201246027 201249012 201251006 201305003 201306006	
	201308002 201312017 201312020 201312022 201314001 201315009 201315016	
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	201834006 201835001 201836001 201839006 201845009 201851005 201852015	
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	201944002 201945022 201948001 201949014 202009002 202035009 202045001	
	202047007 202051011 202107009 202118004 202126005	
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	201238018 201240016 201245020 201246027 201252017 201306010 201308017	
	201308018 201310023 201313016 201323017 201327003 201330002 201330007	
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	201422017 201426007 201435005 201512001 201625012 201625013 201851004	
	201920008 201923003 201945016 201949013 202019016 202026001 202031006	
	202033005 202108010	

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	201402002 201418018 201423012 201921010 201931005 201940007 202010003 202033003	
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	201251006 201528016 201624004 201633009 201643008 201706005 202009002	
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	201308017 201308018 201308017 201308018 201730010	
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	201644018 202033005	
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	201305003 201352007 201445008 201730010	
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 201228030 201236014 201238018 201239003 201240017 201247009 201249012
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	201202042 201208039 201318033 201320021 202039002 201424031 201434028 201437025 201437034 201503024 201628004 201628005 201628006 201902023 201923016 201924013 202031007 202035010 202042012 202114010 202114011 202114012	
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	201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028 201840007 201909003 202035010	
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	201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025 201750004 201923016 201924013 202042012 202044001 202114010 202114012	
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	201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201618019 201634024 201749007 201308037 201331009 201331010 201343029 201404017 201405030 201405031 201407026 201407027 201410039 201417026 201420025 201428014 201430023 201430030 201434029 201436057 201437026 201440025 201440027 201440032 201447050 201447051 201447052 201511038 201522012 201524030 201528043 201529016 201531024 201532040 201532042 201533023 201537029 201537030 201537031 201547008 201549031 201549032 201603043 201608021 201610023 201611020 201625021 201627006 201635011 201637018 201644024 201645020 201645025 201649020 201821008 201822033 201826018 201835017 201840007 201936009 202019008	
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	201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046	
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	201431037 201527042	
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	201242019 201427024	

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	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	
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	201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201639018	
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 201346012 201405023 201410035 201419016 201423026 201426028 201428021
 201446025 201451036 201521016 201550043 201615018 201622035 201643025
 201702042 201712014 201717048 201718038 201721022 201740022 201742028
 201743018 201814010 201824012 201832013 201832015 201835012 201838008
 201841007 201841008 201847011 201904016 201908024 201917008 201922038
 201924018 201929021 201934008 201940010 201941030 201942011 201944017
 202009028 202019028 202022005 202022006 202022007 202033006 202041009
 202046010 202047009 202047012 202047014 202049005 202101006 202102012
 202105009 202105011 202109007 202110044 202114023 202118021 **202127040**

• <i>Civil Rights Groups</i> 201217021 201701023 201640019	501.03-07
• <i>Educational Organizations</i> 201252025 201303018 201304011 201305013 201323025 201327015 201345032 201405024 201415009 201417017 201417018 201424024 201426035 201433020 201435015 201440023 201445014 201503017 201509040 201510059 201516069 201527044 201550043 201608016 201619010 201621016 201644019 201717048 201741001 201819011 201902032 201945029	501.03-08
• <i>Fraternal Beneficiary Societies; Secret Societies (See Also 0501.08-00)</i> 201951012	501.03-09
• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 201210041 201317012 201328035 201445015 201451037 201702002 201703005 201744019 202004012	501.03-11
• <i>Libraries, Museums, etc.</i> 201221024 201517011	501.03-13
• <i>Literary Organizations</i> 201433020	501.03-14
• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201215011 201322041 201335024 201438032	501.03-15
• <i>Political Action Organizations</i> 201712015 202005020	501.03-17
• <i>Prevention of Cruelty Groups</i> 201337017 201831013	501.03-18
• <i>Public Recreation Facilities and Athletic Organizations</i> 201204020 201340021 201343028 201619010 201918018	501.03-19
• <i>Religious Organizations</i> 201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022 201904008 202007019	501.03-20
• <i>Research Organizations</i> 201701022	501.03-21
• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201634025 201415003 201423030 201432037 201652029	501.03-22
• <i>Scientific Organizations</i> 201311030 201313032 201701022 201717048 201818018 202126024	501.03-24
• <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201632022 201340021 201415007 201451036 201505042 201716048 202004015	501.03-25
• <i>State Instrumentalities</i> 201411018	501.03-26

<ul style="list-style-type: none"> • <i>Organizational and Operational Tests</i> 	501.03-30
<p>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 202047009 202047012 202052022 202102009 202102010 202102011 202102012 202102013 202105009 202107012 202109007 202117017 202122014 202122018 202124012 202124013 202125020 202125022</p>	
<ul style="list-style-type: none"> • <i>Limitation of Beneficiaries</i> 	501.03-31
<p>201923026 201931011 202011008 202014015 202014016 202034011</p>	
<ul style="list-style-type: none"> • <i>Cooperative Hospital Service Organizations</i> 	501.03-32
<p>201218016 201433018</p>	
<ul style="list-style-type: none"> • <i>Lessening the Burdens of Government</i> 	501.03-33
<p>201213029 201214034 201413012 201531022 201945029 202118021</p>	
<ul style="list-style-type: none"> • <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 	501.04-00
<p>201204018 201205014 201213032 201214035 201215014 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201224031 201224034 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016 201329022 201731017 201749020 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 202047015 202052012 202105008 202110020 202120016 202124010 202126025</p>	
<ul style="list-style-type: none"> • <i>Local Associations of Employees</i> 	501.04-01
<p>201321033 201321035 201321036 201321038 201323027 201323032 201443020 201736026 201810010</p>	
<ul style="list-style-type: none"> • <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 	501.04-02
<p>201406019 201451033 202101007</p>	
<ul style="list-style-type: none"> • <i>Political Activities Organizations</i> 	501.04-03
<p>201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403020 201424028 201449002 201552032 201615014 201951013 202022009 202120016</p>	

<ul style="list-style-type: none"> • <i>Community</i> 201338053 201941028 202023008 202047014 	501.04-06
<ul style="list-style-type: none"> • <i>Homeowners Association</i> 201204017 201224032 201224035 201234028 201325016 201548020 201604019 201623013 201636044 201736027 201803010 201805014 201832014 201832016 201832017 201932016 201933015 201951014 202014018 202015028 202040009 202047015 202124010 	501.04-07
<ul style="list-style-type: none"> • <i>Labor Organizations</i> 201217022 201311031 201646007 201824014 201951011 	501.05-00
<ul style="list-style-type: none"> • <i>Agriculture and Horticulture Organizations</i> 201205011 201205015 201233018 201327015 201508011 201640024 201716049 201729021 201746027 201849012 201905005 202005022 	501.05-01
<ul style="list-style-type: none"> • <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 202050016 202052025 202052040 202110021 202122015 	501.06-00
<ul style="list-style-type: none"> • <i>Performance of Particular Services for Members</i> 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 202050016 202110021 202117016 202122015 202122016 202126023 	501.06-01
<ul style="list-style-type: none"> • <i>Conduct of Business for Profit</i> 201327015 201810011 201814011 202018008 202117016 202122016 	501.06-02
<ul style="list-style-type: none"> • <i>Professional Associations (See Also 0501.03-11)</i> 201217022 201347022 201621017 201746028 	501.06-03

<ul style="list-style-type: none"> • Social Clubs 	501.07-00
201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 201322044 201323033 201329025 201330041 201612014 201634026 201749011 201330041 201333019 201338044 201338050 201405026 201405027 201406016 201407024 201414029 201418056 201428009 201429028 201434022 201442058 201445027 201448021 201448022 201450023 201451030 201451039 201501015 201511024 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 202052013 202052018 202052020 202052021 202052024 202052027 202052035 202052045 202052046 202052047 202052048 202110023 202110025 202110028 202110032 202110033 202110035 202110037 202110039 202110040 202110041 202110043 202110046 202110047 202123009 202124011	
<ul style="list-style-type: none"> • Profit v. Not for Profit 	501.07-01
201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201835007 202015023	
<ul style="list-style-type: none"> • Distribution of Assets 	501.07-02
201204018 201213034 201213035 201515035	
<ul style="list-style-type: none"> • Leases or Sales of Club Property 	501.07-03
201204018 201302043 201306027 201315030 201629009	
<ul style="list-style-type: none"> • Automobile Clubs 	501.07-04
201430019	
<ul style="list-style-type: none"> • Business with Nonmembers 	501.07-05
201204018 201219032 201634026 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 201615019 201635008 201706020 201806011 201835007 201845030 201943025 201948009 202011007 202015023 202017037	
<ul style="list-style-type: none"> • Payment of Benefits to Members 	501.07-06
201219032 201306027 201642036 201845030 201941026 201943025 202015018	
<ul style="list-style-type: none"> • Fraternal Beneficiary Societies (See Also 0501.03-09) 	501.08-00
201425015 201717046 201720011 201951012 202003007	
<ul style="list-style-type: none"> • Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 	501.09-00
201221030 201224037 201250023 201250024 201251023 202039003 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036 201532037 201605015 201625004 201625018 201703014 201817008 201827014 201835011 202125002	
<ul style="list-style-type: none"> • Permissible Benefits 	501.09-01
202039003 201451040 201605015 201703014 201947010 202034001 202125002	
<ul style="list-style-type: none"> • Geographic Locale 	501.09-02
201221030 201330039 201330039 201415008	
<ul style="list-style-type: none"> • Inurement 	501.09-03
201321040 201634029 201351026 201605015 201625004 201625018 201734009 201833013	
<ul style="list-style-type: none"> • Membership 	501.09-04
201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014 201835011	
<ul style="list-style-type: none"> • Domestic Fraternal Societies, Orders, and Associations 	501.10-00
201240026 201340022 201620014 201721021 201805015	

• Local Benevolent Life Insurance Associations, etc. 201247019 201431031 201814012	501.12-00
• <i>Mutual Ditch or Irrigation Companies</i> 201246038	501.12-01
• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028	501.12-03
• Cemetery Companies 201409009 201428011 201428029 201605019	501.13-00
• Credit Unions 201416009 201447039	501.14-00
• Insurance Companies or Associations With Net Written Premiums of \$350,000Or Less 201713012 201713013 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016	501.15-00
• Organized to Finance Crop Operations 201333014	501.16-00
• Supplemental Unemployment Benefit Trusts 201406018 201411041	501.17-00
• Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015 202052016	501.19-00
• Religious and Apostolic Organizations 201310047	501.26-00
• Cooperative Hospital Service Organizations 201218016	501.27-00
• Dedication of Assets to an Exempt Organization 201706019 201841007 201841008 201904016 201940010 201941030 201942011	501.29-00
• Control of Corporation 201224031 201224034 201247017 201428029 201433017 201839015 202020024 202101008	501.30-00
• <i>Closely Controlled Organizations</i> 201306026	501.30-01
• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047	501.30-02
• Proof of Exemption 201235023 201701020 201649016 201710035 201710036 201835012 202032008 202114023	501.31-00
• <i>Domestic Fraternal Societies</i> 201404012	501.31-01

• Income Inures v. does Not Inure to Private Individual

501.32-00

201202038 201202039 201203024 201203025 201204019 201204021 201205010
201205012 201209011 201209012 201209013 201210042 201211025 201211026
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201219032 201226029 201227006 201228040 201228041 201228042 201229001
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201302040 201302041 201303017 201303019 201303020 201305011 201305012
201305013 201307014 201308032 201310046 201310049 201311029 201311030
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201519035 201529012 201533014 201545028 201545029 201548021 201548025
201604018 201614038 201617011 201620011 201631014 201636046 201637017
201714031 201729023 201740023 201746027 201808019 201831013 201831014
201832019 201843013 201907008 201918020 202016022 202016026 202022005
202044011 202110034 202113008 202113009 202118022 202122017

• *Distribution of Assets to Private Individuals*

501.32-01

201203025 201209011 201209012 201209013 201213031 201215012 201215013
201216040 201218021 201228040 201230024 201232035 201234029 201252024
201252026 201302040 201303019 201303020 201305011 201305012 201308032
201310046 201310049 201311033 201314048 201315029 201323028 201330043
201911008 202039019 201308032 201330043 201403018 201411039 201428026
201440021 201502017 201504017 201511026 201519035 201525012 201545029
201548025 201614038 201636046 201640019 201640022 201740023 201751016
201822032 201831014 201831015 201835009 201907008 202017030 202040008
202044011 202122017

• Private v. Public Interest Served

501.33-00

201202038 201202039 201203024 201203025 201204019 201204020 201205010
201205011 201205012 201209011 201209012 201209013 201210042 201210043
201211025 201211026 201213031 201215012 201215013 201216040 201217019
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201227006 201228040 201228041 201228042 201229001 201229010 201230024
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201310046 201310048 201310049 201311028 201311029 201311030 201311033
201313032 201313033 201313034 201314045 201314046 201314047 201314048
201314049 201315029 201322053 201323028 201323035 201326019 201330043
201632020 201701020 201701022 201749017 201911016 201911017 202021021
202021025 202021026 202039019 201308032 201330043 201331007 201331008
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201405024 201407019 201407020 201409012 201410035 201411039 201416010
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201801013 201803009 201819011 201822030 201822032 201830023 201831012
201831013 201831014 201831015 201832013 201832015 201832019 201833032
201835009 201838008 201844013 201904015 201907008 201910021 201918017
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201936010 201940011 201941027 201941029 201944015 201944016 201947020
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202016020 202016021 202016022 202016024 202016025 202016026 202016027
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202036008 202040008 202041007 202044011 202046010 202047009 202047010
202047012 202052022 202052034 202053020 202101008 202102009 202102010
202105010 202105011 202109007 202109008 202110034 202110044 202117023
202118022 202124012 202125023

• 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
201405023 201407020 201414024 201415007 201431032 201433019 201452018
201505042 201511024 201523021 201529013 201538025 201540019 201545030
201617011 201702042 201712015 201718038 201721022 201729022 201733017
201737013 201747009 201801013 201808020 201818018 201833032 201835006
201835012 201839015 201843013 201910021 201918018 201918019 201918020
201931011 201932017 201941027 201944016 201951015 202014017 202015019
202015021 202016029 202031010 202032007 202032008 202033006 202036007
202036008 202041007 202041008 202041009 202046010 202047010 202047013
202047014 202049005 202052022 202053019 202053020 202102012

	• Business Activities	501.36-00
	201234029 201250029 201310046 201314047 201329024 201330038 201701020 201911010 201330038 201334045 201404013 201405022 201405023 201407019 201428028 201431032 201433020 201510058 201514013 201525012 201545030 201601014 201617011 201645017 201702041 201702042 201714031 201720010 201734009 201747009 201801014 201808020 201818018 201819011 201830023 201832015 201833032 201835006 201835009 201844013 201918019 201940011 201944015 202019029 202022005 202032007	
	• Section 501(c)(3) Organizations	501.36-01
	201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201632021 201749017 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 202041008 202041009 202101008	
	• Fairs, Trade Shows, Exhibitions, etc. (See also 0512.07-00)	501.36-02
	202031011 202047014 202125022 202127040	
	• Publishing Activities, Radio, Television, etc.	501.36-03
	201204021 201252025 201433020 201526020 201710031 201710033 201835008 202005021	
	• Fund Raising (See also 0512.06-00)	501.36-04
	201323037 201407020 201416010	
	• Legislative and Political Propaganda Activities	501.38-00
	201415007 201505042	
	• "Action" Organizations	501.38-01
	201415007 201430014 201505042 201908024 201932017	
	• Electing Expenditure Test	501.38-02
	201239012 201415007 201804005	
Section 502	Feeder Organizations (Exempt v. Not Exempt)	502.00-00
	201317011 201444043	
Section 503	Requirements for Exemption (Exempt v. Not Exempt)	503.00-00
	201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008 201928015	
	• Future Status of Organizations Denied Exemption	503.03-00
	201209007 201209008 201520013	
Section 504	Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities	504.00-00
	• Denial of Exemption	504.50-00
	201205011 201205013 201217019 201446028 201510059	
Section 507	Termination of Private Foundation Status	507.00-00
	201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003 201825004 201930017 202017026	
	• Termination Under Section 507(a)(1)	507.01-00
	201230026 201417020 201417021 201427019	
	• Special Rules	507.01-01
	201345033 201345034	

	• Termination Under Section 507(b)(1)(B) 201441018	507.04-00
	• Liability of Transferee Organizations 201243015 201244020 201321024 201321025	507.05-00
	• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030	507.06-00
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	• Exception, Additions, and Limitations on Unrelated Income 201206018 201425016 201430017 201503018 201644019 202002010	512.01-00
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	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	
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• **Small Business Corporation v. Not a Small Business Corporation** 1361.01-00
 201201006 201218005 201237014 201250018 201314003 201314008 201322036
 201338039 201433014 201523012 201523013 201604011 201608007 201735019
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• **Number of Shareholders** 1361.01-01
 201926008

• **Shareholder Not an Individual or Permitted Trust or Estate** 1361.01-02
 201205002 201208013 201218005 201237014 201250013 201250018 202021007
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• **Non-Resident Alien as Shareholder** 1361.01-03
 201312023 201545015 202004001

• **More than One Class of Stock** 1361.01-04
 201207002 201214001 201218004 201234001 201236003 201309003 201314014
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• **Ineligible Corporation** 1361.01-05
 202021002 201849006 201936005 201938007 202101001

• **Certain Trusts Permitted as Shareholders** 1361.03-00
 201216034 201224013 201226019 201232003 201238017 202021006 201419009
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• **Grantor Trusts** 1361.03-01
 201216025 201216034 201252007

• *Qualified Subchapter S Trusts* 1361.03-02
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• *Electing Small Business Trusts* 1361.03-03
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• *Qualified Subchapter S Subsidiary* 1361.05-00
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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

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• *Shareholder Consent* 1362.01-01
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• *Election After Termination* 1362.01-02
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• *Late Elections* 1362.01-03
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• *Termination of Election* 1362.02-00
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• *Ceases to be Small Business Corporation* 1362.02-02
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• *Passive Investment Income* 1362.02-03
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202040006

• *S Termination Year* 1362.03-00
201507011 201706013

• Inadvertent Terminations

1362.04-00

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Section 1366	Pass-Thru of Items to Shareholders 201327009 201333008 201429025	1366.00-00
Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders 201237017 201421015 201440013	1367.00-00
Section 1368	Distributions 201207002 201216027 201328025 • Accumulated Adjustments Account 201421015 201440013 201446021	1368.00-00 1368.01-00
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) 201202014 201219003 201314008 201348007 201722008	1374.00-00
Section 1375	Tax Imposed On Certain Passive Investment Income 202005004	1375.00-00
Section 1381	Organizations to Which Part Applies 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001 • Certain Other Cooperatives 201228014	1381.00-00 1381.02-00
Section 1382	Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 201945011 202014011 • Gross Income 201852003 201902001 202048004 • Patronage Dividends 201228035 201809005 202035006 • Exceptions 201407003 201852001	1382.00-00 1382.01-00 1382.02-00 1382.04-00

Section 1385	Amounts Includible in Patron's Gross Income 201604008 201750003	1385.00-00
Section 1388	Definitions; Special Rules 201234018 201750003 201809005 201945011 202014011 202035006	1388.00-00
Section 1402	Definitions 201402004	1402.00-00
	• Net Earnings From Self-Employment 201916005 202009024	1402.01-00
	• <i>Limited Partners</i> 201436049 201640014	1402.01-03
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.05-00
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201202001 201311006 201727005 201727006	1441.00-00
	• Who must Withhold	1441.01-00
	• <i>Liability of Withholding Agent</i> 201428007	1441.01-02
	• Income Subject to Withholding v. Not Subject to Withholding	1441.02-00
	• <i>Sale or Exchange of Capital Assets</i> 201343020	1441.02-03
	• Exemptions from Withholding	1441.03-00
	• <i>Effectively Connected Income</i> 201428007	1441.03-01
Section 1442	Withholding of Tax on Foreign Corporations (Required v. Not Required) 201808010	1442.00-00
Section 1443	Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding)	1443.00-00
	• Income Subject to Withholding 201808010	1443.02-00
Section 1461	Liability for Withheld Tax 201503013	1461.00-00
Section 1501	Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) 201213012 201306007 201726015 202035012 202111013	1501.00-00
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201749002 201341018 201342004 201402001 201414009 201418033 201418043 201930012 201936004 201949008 202008002 202013008 202035012 202111013 202121004	1502.00-00
	• Liability for Tax 201644018	1502.06-00
	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00

• Intercompany Transactions	1502.13-00	
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• <i>Stock of Members</i>	1502.13-01	
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• <i>Obligations of Members</i>	1502.13-02	
201707006		
• <i>Anti-Avoidance</i>	1502.13-03	
201640018		
• Stock, Bonds, and Other Obligations of Members	1502.14-00	R
201208034		
• Limitation on Built-in Losses	1502.15-00	
201232011		
• Excess Losses	1502.19-00	
201749002 201350007 201441010 201930012		
• Consolidated Net Operating Loss Deduction	1502.21-00	
201206006 201208001 201208032 201214019 201223003 201223004 201224003 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010 201242008 201242010 201245009 201247005 201248012 201249004 201249010 201250002 201301009 201305005 201305010 201306001 201310024 201310025 201312025 201315002 201322034 201323011 201328028 201330001 201632002 201330001 201332003 201335007 201336002 201336004 201336008 201338019 201340003 201342005 201342008 201344005 201349008 201349009 201351016 201352005 201411011 201412004 201418016 201418020 201418033 201418043 201423003 201424001 201424015 201426024 201431005 201431008 201431009 201431010 201431012 201431013 201431014 201431015 201431016 201434001 201438004 201438019 201442013 201444015 201448001 201503008 201521007 201523011 201527038 201530015 201532004 201532030 201544021 201601010 201605018 201610010 201610011 201611005 201613013 201616006 201620009 201628003 201630003 201630004 201636016 201637002 201637003 201644005 201651011 201703010 201717039 201717040 201738005 201752007 201817017 201825002 201825015 201837003 201901006 201901007 201903016 201904014 201905004 202053006 202117010 202117011		
• Basis of Property	1502.31-00	
201828006		
• Investment Adjustment	1502.32-00	
201213013 201214012 201339001 201411007 201430002 201550028 201641019 201921003 201936004		
• Earnings and Profits	1502.33-00	
201411007 201936004		
• Accumulated Earnings Tax on Separate Basis	1502.47-00	
201316008		
• Life and Non-Life	1502.50-00	
201210015 201213012 202045003		

• Filing Requirements	1502.75-00
201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201442018 201507003 201514007 201524008 201527036 201529001 201533004 201541006 201542005 201548016 201550033 201601007 201606019 201631004 201648012 201648014 201702019 201711008 201716007 201717018 201717023 201728002 201730008 201732025 201738006 201744011 201751012 201802009 201813006 201819008 201825016 201827007 201833009 201839009 201902029 201921011 201929001 201933009 201949008 201951004 202008002 202011006 202013008 202031004 202031005 202045005 202101003 202111013 202121004	
• <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	
• Taxable Year of Members of Group	1502.76-00
201520001 201414015 201520001 201843002 201933009 202032004	
• <i>Income Allocation</i>	1502.76-01
201235003 201542007	
• Common Parent Agent for Subsidiaries	1502.77-00
201522005 201552025	
• Separate Return Years	1502.79-00
201251003 201324004	
• Applicability of Other Provisions of Law	1502.80-00
201650013	
• Consolidated Returns for Subsequent Years	1502.89-00
201324004	
• Election to File Separate Returns	1502.90-00
• <i>Changes in Affiliated Groups</i>	1502.90-01
201251003	
• Carryover and Carryback	1502.92-00
201228005 201312019	
• Intercompany Transactions	1502.93-00
201208034 201402001	
• Stock Transactions	1502.94-00
201208034	
• Application of Section 382 with Respect to a Consolidated Group	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	
• Regulations Governing Consolidated Returns--Issue Not Contained in Present List	1502.99-00
201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	

Section 1503	Computation and Payment of Taxes	1503.00-00
	• Dual Consolidated Loss 202110015	1503.04-00
Section 1504	Definitions	1504.00-00
	201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012 201815008 201927002	
	• Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004 202049002	1504.01-00
	• Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003 201429007 201433013 201815008 202045003	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002	1504.02-01
	• <i>Maquiladora ISP - IRC Section 1504(d) Election</i> 201248002	1504.02-02
Section 1563	Definitions and Special Rules	1563.00-00
	201405009	
Section 2001	Imposition and Rate of Tax	2001.00-00
	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 202108001 202108002 202108003 202108004 202108005 202108006	
Section 2010	Unified Credit Against Estate Tax	2010.00-00
	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 202046006	
Section 2031	Definition	2031.00-00
	201808001 201808002 201808003	
Section 2032	Alternate Valuation	2032.00-00
	201216013 201216037 201236002 201431017 201441001 201451025 201503003 201719014 201815001 201820010 201825013 201926013 201938002 202019015	
Section 2032A	Valuation of Farm Real Property	2032A.00-00
	201224019 201230023 201418011 201633001 201652017 201743013 201812004 201814004 201908018	

Section 2033	Property in Which Decedent Had an Interest 201238004 201330033 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003 201707003 201707004 201707005 201947001 201947002 201947003 201947004 201947005 201947006 202116002 202116003 202116004	2033.00-00
	• Interest v. No Interest at Time of Death 201323007	2033.01-00
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death 201223012 201238004 201647001 201702005 201709020 201947001 201947002 201947003 201947004 201947005 201947006	2035.00-00
	• Inclusion of Certain Property in Gross Estate 201323007 201342001 201702006	2035.01-00
	• Coordination with Other Code Sections 201327010	2035.06-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 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	2036.00-00
	• 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
Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate) 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	2037.00-00

Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate)	2038.00-00
	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
Section 2040	Joint Interests (Included v. Not Included in Gross Estate)	2040.00-00
	201216005	
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate)	2041.00-00
	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 202108001 202108002 202108003 202108004 202108005 202108006 202120003	
	• Pre-1942 Powers 201707003 201707004 201707005 201735009	2041.01-00
	• Post-1942 Powers 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004	2041.02-00

	• General Power v. Not a General Power	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	
	• Special Powers	2041.04-00
	202120003	
	• Exercise of Powers	2041.05-00
	201425007 202120003	
	• Effect of State Laws	2041.12-00
	201920001 201920002 201920003	
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate)	2042.00-00
	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	
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	201206005	
Section 2044	Certain Property for which Marital Deduction was Previously Allowed	2044.00-00
	201528014 201536010 201603004 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006	
Section 2053	Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)	2053.00-00
	201206005	
	• Claims Against the Estate	2053.09-00
	• <i>Consideration v. No Adequate Consideration</i>	2053.09-09
	201745012	
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)	2055.00-00
	201216045 201236022 201316004 201450003 201702004 201803003 201845014 201850009 201930017 201933007	
	• Transfers Not Exclusively for Charitable Purposes	2055.07-00
	201947007	
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Guaranteed Annuity Lead Interest</i>	2055.12-07
	201933007	
	• <i>Reformations of Nonqualifying Interests</i>	2055.12-10
	201333006	
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction)	2056.00-00
	201243004 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018 201830001 201845014 201850008 201923004 201937011 201943010 201946009	

	• Terminable Interests	2056.01-00
	201731006 201450002 201624015 201717001 201751005 201850010 201937011	
	• Qualified Terminable Interest Property	2056.07-00
	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 202115002	
	• <i>Effective Election</i>	2056.07-01
	201345006 201636026 201714020 201923004	
	• <i>Partial Election</i>	2056.07-02
	201447008	
	• <i>Qualifying Interest</i>	2056.07-03
	201410011	
	• Passed From Decedent v. Not Passed From Decedent	2056.13-00
	201410011 201416007	
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen	2056.19-00
	201634018 201634018 201830001	
	• <i>Exception For Property Transferred to Qualified Domestic Trust</i>	2056.19-02
	201634018 201634018 201830001	
Section 2056A	Qualified Domestic Trusts (Deductible v. Not Deductible)	2056A.00-00
	201243012 201634018 201406003 201429012 201516055 201622021 201622025	
	201628011 201634018 201640006 201647002 201830001 201903012 201928009	
	202120004	
Section 2203	Definition of Executor	2203.00-00
	201405016	
Section 2207A	Right of Recovery in the Case of Certain Marital Deduction Property	2207A.00-00
	201243004 201303003 201426016 201536010 202009012	
Section 2209	Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States	2209.00-00
	201924009	

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
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• Gift v. Not a Gift

2501.01-00

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201209002 201210001 201210002 201243006 201342001 201345004 201345026
201345027 201345028 201407008 201418017 201418031 201418032 201432005
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202116003 202116004

• Transfers of Intangible Property By Non-Resident Not Citizens

2501.03-00

201250001

Section 2503	Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)	2503.00-00
	• Present v. Future Interests 201208026	2503.03-00
Section 2504	Taxable Gifts for Preceding Years	2504.00-00
	• Valuation of Certain Gifts for Preceding Periods 201811002 201811003	2504.02-00
Section 2511	Transfers in General (Gift v. Not a Gift)	2511.00-00
	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 202118008	
	• Gifts Indirectly Made 201208026 201442053	2511.04-00
	• Gift of Remainder 201407009 201440007 201845002	2511.11-00
	• Renunciation of Testate or Intestate Share 201228017 201334001 201403005 201540006 201831003 201921004 201921012	2511.18-00
Section 2512	Valuation of Gifts	2512.00-00
	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
Section 2513	Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)	2513.00-00
	201240003 201240004 201523003 201644002 201724007 201811002 201811003	

Section 2514	Powers of Appointment (Transfer v. Not a Transfer)	2514.00-00
	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	
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	201435007 201615004 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006	
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• Section 42; Low-Income Housing Credit

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<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 	9100.20-00
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