

Publication 1078
Issue: 09/16/2022

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

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

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Department of the Treasury
Internal Revenue Service

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	• Real Property Taxes 201232018 201310029	164.01-00
	• Taxes Assessed Against Local Benefits 201310029	164.09-00
	• Other 201531016	164.12-00
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	• Limitations on Losses of Individuals - Casualty and Theft 201213022 201346009 201445009	165.04-00
	• Worthless Securities 201252008 201333012 201524016 201552026 201610004 201650013 201829004 201830005 202140002	165.06-00
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	• <i>Other</i> 201548003	165.06-03
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	• Wagering Losses 201539028 202042015	165.08-00
	• Other 201552026	165.11-00
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	• Partially Worthless Debt 201642034	166.03-00
	• Worthless Securities 201450011	166.05-00
	• Other 201302024	166.06-00
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	• Basis 201214007 201249013	167.07-00
	• Tangibles	167.13-00
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	• Recovery Period 201216029	168.18-00

	• Classification of Property 201216029 201243003 201244015 201310028 201404001 201509029 201543001	168.20-00
	• <i>Assigned</i> 201539024	168.20-01
	• Public Utility Property 202017027 202032002 202042005 202046007 202047004 202130005 202131004 202140014 202208005	168.24-00
	• <i>Normalization Rules</i> 201816005 201824005 201824006 202009014 202010002 202017015 202033002 202124003 202150003 202206010 202211004 202227002	168.24-01
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	• Alternative Depreciation System (ADS) 201316006 201316007	168.29-00
	• <i>Outside the United States</i> 201324005 201324006 201943021	168.29-01
	• <i>Tax-Exempt Use Property</i> 201436048 201606005 201722001 201737002	168.29-02
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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
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	• Donees of Charitable Contributions in General 201228026 201239011 201240036 201342011 201711014	170.09-00
	• <i>United States, States, Political Subdivisions, Etc.</i> 201228026 201837011	170.09-01
	• <i>Religious, Charitable, Etc. Organizations</i> 201438032	170.09-02
	• Carryovers	170.10-00

	• <i>Individuals</i> 201928014	170.10-01
	• <i>Corporations</i> 201226021	170.10-02
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	• Qualified Conservation Contribution 201212009 201212010 201239008 201334039 202002011 202020002 202141022	170.14-00
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	• 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
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	201240011 201248014 201248015 201403011 201835004 201213023 202224010	

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	• Allocation Between Capital Expenditure and Expense 201234026 201234027 201827009 201850013 201908013 201930024 202002008 202017022 202029001	263.14-00
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	• <i>Direct Costs</i> 201439001	263A.03-01
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	• Allocation Methods 201439001	263A.04-00
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	• <i>Controlled Group Defined</i> 201405009	267.07-01
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	• Percentage Disallowance for Meals and Entertainment Deductions 201219021	274.14-00
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	• <i>Distribution With Respect to Stock v. Not With Respect to Stock</i> 201637010	301.02-01
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	201202010 201202020 201207002 201328025 201330017 201330018 201330017 201330018 201352007 201405005 201444007 201637010 201805003 201805004 201805005 201805006 201805007 201805008 202219011	
	• Not Essentially Equivalent to a Dividend 201918009	302.01-00
	• Disproportionate Redemption of stock 201202010 201202020 201236025	302.02-00
	• Complete Termination of Interest 201228012 201405005	302.03-00
	• Redemption from Noncorporate Shareholder in Partial Liquidation 202146006	302.04-00
	• <i>Qualified Trade or Business</i> 202146006	302.04-02
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	201805003 201805004 201805005 201805006 201805007 201805008 202141005	
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	• Control Requirement Met 201601001	304.03-00
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	201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016 201505035 201516047 201544015 201550017 201631005 201709011	
	• Stock Dividends 201304002 201404005 201446013 201447019 201516047 201537020	305.01-00
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	201308001 201308001	

	• Section 306 Stock v. Not 306 Stock 201308001 201308001	306.01-00
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	• With Respect to its Stock 201405005 201835001	311.01-00
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	• Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002 201730010 201827006	332.01-00
	• Debts of Parent to Subsidiary 201213018	332.07-00
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	201749004 201546011 201611006 201622019 201625006 201633013 201636011	
	201640009 201652014 201702024 201711007 201714019 201721011 201730004	
	201730005 201733003 201739005 201740003 201740014 201751009 201802008	
	201808008 201808011 201824011 201825014 201827001 201836002 201836003	
	201842002 201848010 201902028 201909008 201910015 201910018 201923024	
	201928001 201929002 201929018 201930001 201931003 201934005 201940001	
	201941001 201942004 201943016 202002005 202003002 202005013 202012002	
	202012006 202016009 202016010 202016012 202017024 202020012 202023003	
	202042006 202043001 202043002 202046008 202050012 202053009 202101004	
	202106001 202109004 202119006 202119008 202120012 202130013 202137002	
	202147010 202149008 202152015 202152016 202208008 202215013 202220005	
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	202134013 201404004 201536004 201625009 201725017	
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	• <i>Date Plan Adopted</i>	337.01-01
	201731008	
	• <i>Sale or Exchange</i>	337.03-00
	201801006 201801009 201910010 201910011 201910012 201910013 201910016	
	201910017	
	• <i>Liquidation v. Reorganization</i>	337.07-00
	201921002	
	• <i>Section 332 Liquidations</i>	337.10-00
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	• <i>Loss on Stock of Subsidiary</i>	337.13-00
	201606017 201606025	
	• <i>Conversion to Tax Exempt</i>	337.14-00
	201725017	
	• <i>Transfer of Substantially All Assets to Tax Exempt</i>	337.14-01
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	• <i>Loss Disallowance</i>	337.16-00
	201310015 201606017 201606025	
	• <i>Basis Reductions on Deconsolidation</i>	337.16-01
	201521008	
	• <i>Allowable Worthless Stock Loss</i>	337.16-02
	201249005 201250010 201329001 201329007 201329008 201329009 201329010	
	201329011 201329012 201329013 201329014	
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	201211009 201213013 201214012 201351004 201412012 201429016 201435002	
	201702035 202114014 202131008 202131009 202133012 202135001 202137001	
	202210015 202224004 202226008	
	• <i>Express Election</i>	338.01-00
	201214018 201412012 201924014 202114014 202131008 202131009 202133012	
	202135001 202137001 202226008	

	• <i>Time in which Election must be made</i>	338.01-02
	201206010 201246021 201632019 201338011 201437005 201438018 201503007 201510037 201530017 201534007 201611016 201738002 201826004 201835003 201850019 201924005 202037010 202114014 202131008 202135001 202137001 202210015 202224004	
	• Qualified Stock Purchase	338.02-00
	201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035	
	• Consistency Rules	338.04-00
	201213013 201214012	
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	201203004 201702035	
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	201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201731008 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019 201505012 201506008 201511015 201641011 201746022 201810005 201820016 201822008 201835001 202048003 202125001	
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	201224006 201242007 201306006 201326014 201333007 201506008 201601001 201818010	
	• Series of Transactions	351.02-00
	201212001 201506008 201531014	
	• "Property" Defined	351.05-00
	201506008 201552026	
	• Constructive Exchange	351.11-00
	201350001	
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	201228034	
	• Investment Company Exception	351.13-00
	201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020 201810005 202016013	
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	201716045	
	• Exceptions	351.15-00
	201552026	
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	201423010	
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	201731008 202050014	

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Distribution of Stock and Securities of a Controlled Corporation

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201202007 201208017 201213001 201213005 201216027 201228030 201228033
201229002 201232033 201236014 201238018 201240013 201244006 201245020
201252017 201305003 201306010 201310023 201312017 201323017 201325009
201328024 201330002 201330022 201612012 201634010 201731004 201330002
201330022 201333007 201334009 201334032 201337003 201338040 201339001
201340009 201341026 201347005 201349006 201352007 201402002 201407005
201411012 201416002 201416005 201418018 201418030 201419005 201419010
201419012 201422018 201423012 201424006 201424009 201424013 201426004
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201624011 201626017 201633014 201634010 201641011 201643008 201644018
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201805012 201817001 201818010 201827008 201848016 201851004 201852015
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202022004 202026001 202029003 202033003 202035009 202036001 202036005
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202132005 202132006 202145020 202150012 202151001 202152010 202201005
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202231004 202231013 202235002 202236007

• *Spin-Off*

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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
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• *Split-Off*

355.01-01

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202224002 202231013 202235002

	• <i>Split-Up</i>	355.01-02
	201402002 201418018 201423012 201921010 201931005 201940007 202010003 202033003 202201005	
	• Non Pro Rata Distributions, etc.	355.02-00
	201233016 201625012 201625013	
	• Active Business	355.03-00
	201219003 201251006 201634010 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 201542004 201551009 201605016 201606014 201607003 201624004 201625012 201625013 201626002 201633009 201634010 201637013 201643008 201706005 201730010 201818010 201827008 201834006 201930011 201940007 201948001 201949012 202009002 202029003 202033005 202036001 202045001 202132006	
	• <i>Five-Year Requirement</i>	355.03-01
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	• Business Purpose	355.04-00
	201308017 201308018 201308017 201308018 201730010	
	• Control	355.05-00
	201437013 201527003 201818010 202218002	
	• <i>Distribution of Control</i>	355.05-01
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	• Device	355.06-00
	201734004 201743017 202051009 202113007	
	• Continuity of Interest	355.07-00
	201644018 202033005	
	• Distributions Within a Consolidated Group	355.09-00
	201305003 201352007 201445008 201730010	
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled	355.10-00
	201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001 201740015 201748007 201801005 201801012 201943001 202026001 202114017 202126005 202145020 202224002	
Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Re- cognized)	356.00-00
	201424017 201721014	
	• Reorganization Exchange	356.01-00
	• <i>Series of Transactions</i>	356.01-02
	201614017	
	• Securities as "Other Property"	356.02-00
	201527003	
Section 357	Assumption of Liability (Gain Recognized v. Not Recognized)	357.00-00
	• Liabilities in Excess of Basis	357.02-00
	• <i>In General</i>	357.02-01
	201721002	
	• <i>Exceptions</i>	357.02-02
	201230008 201348006 201431002 201542004 201627001 201703012	
Section 358	Basis to Distributees	358.00-00
	202051009 202218002	

	• Allocation of Basis 201411006 201437007 202218002	358.02-00
	• Assumption of Liabilities 201721002	358.03-00
Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)	361.00-00
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	• Exchanges Not Solely in Kind 201423010 201440014 201910004	361.01-00
	• Distributions 201607003 201627001 201827006 201839006 201925004 201949014 202019016 202151004 202231004	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 202050014 202051009 202139006 202231004	361.02-02
Section 362	Basis to Corporations	362.00-00
	201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028 201839013 202050010 202051009 202203010	
	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201701005 201418013 201418041 201418042 201505028 201521011 201545013 201736001 201832011 201832012	362.01-00
Section 367	Foreign Corporations	367.00-00
	201348011 201432002 201639014 201746022 201935004 201936004 202107010 202107011	
	• Transfer to Foreign Corporations Subject to Section 367(a) 201321018 201651015 202045007	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018 201651015 201935004 202045007	367.03-00
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009	367.03-01
	• <i>Requirements of Gain Recognition Agreement</i> 202110014	367.03-10
	• <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
Section 368	Definitions Relating to Corporate Reorganizations	368.00-00
	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 202107010 202107011 202118004 202126005 202132005 202132006 202145020 202150009 202151001 202220003 202225006 202227008 202231004 202235002 202236007	
	• 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 202145020	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 202107010 202107011	368.03-00
	• <i>Substantially All the Property</i> 201247009 201731008	368.03-01

<ul style="list-style-type: none"> • Assets for Control of Transferee (Type "D") 	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 202045003 202051011 202108010 202118004 202126005 202127003 202132005 202132006 202139006 202145027 202149006 202151001 202151004 202152010 202201005 202203002 202208012 202211009 202220003 202223004 202224002 202224012 202225006 202227008 202231004 202231013 202235002 202236007	
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<ul style="list-style-type: none"> • Change in Identity, etc. (Type "F") 	368.06-00
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<ul style="list-style-type: none"> • Continuity of Interest Rule 	368.08-00
201214013 201224006 201247009	
<ul style="list-style-type: none"> • <i>Proprietary Interest Continuity</i> 	368.08-02
202050014	
<ul style="list-style-type: none"> • <i>Related party Acquisitions</i> 	368.08-03
201214013	
<ul style="list-style-type: none"> • <i>Following a Qualified Stock Purchase Under Section 338</i> 	368.08-05
201918015	
<ul style="list-style-type: none"> • <i>Business Enterprise Continuity</i> 	368.08-06
201247009 201314028 201413003 201644018 201918015 202145025	
<ul style="list-style-type: none"> • <i>Historic Business Assets</i> 	368.08-07
201224006	
<ul style="list-style-type: none"> • <i>Transfers to Controlled Corporations</i> 	368.08-08
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<ul style="list-style-type: none"> • Plan of Reorganization 	368.09-00
201411002 201626002 201627001 202128001	
<ul style="list-style-type: none"> • <i>Several Steps</i> 	368.09-01
201252014 201411002	
<ul style="list-style-type: none"> • Liquidation v. Reorganization 	368.12-00
201505012	

	• Transactions Involving Two or More Investment Companies 201247009	368.13-00
	• Transfer by Corporation in Title 11 Case (Type "G") 201208036 201230020 201523001 201644018 201716002 201805012 202050014	368.14-00
Section 381	Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed) 201830005	381.00-00
	• Method of Accounting 201237012 201343012	381.04-00
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes 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 202140007 202142007 202142008 202146003	382.00-00
	• General Rule 201648004	382.01-00
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i> 201418038 201545014 201734003 201942005	382.02-05
	• Value of Old Loss Corporation 201435003	382.05-00
	• Ownership Change 201350006	382.07-00
	• <i>Segregation Rules</i> 201350006 201451015 202024013	382.07-05
	• Built-in Gains and Losses and Section 338 Gains 201629007	382.08-00
	• <i>Net Unrealized Built-in Gain</i> 201629007	382.08-01
	• Definitions and Special Rules 201215007 201403007 201902022	382.11-00
	• <i>Preferred Stock</i> 202131005	382.11-05
	• <i>Treating Interests As Stock</i> 202131005	382.11-07
	• <i>5-Percent Shareholder</i> 201215007 201403007 201902022	382.11-09
	• Operating Rules 201322032 202021010 201335012 201443009 201949017	382.12-00
	• <i>Contributions to Capital</i> 201350006	382.12-01
	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003 201648004	382.12-08
	• <i>Election Out</i> 201519004 201949017 202235001	382.12-13

	• <i>Controlled Groups</i> 201232016 201232017 202021010 201335012 201421011 201421012 201421013 201443009	382.12-16
Section 384	Limitation on Use of Preacquisition Losses to Offset Built-in Gains 201806005	384.00-00
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	385.00-00
	• Debt v. Equity 201230008 201323021	385.01-00
	• New Financial Products 201209006 201226026	385.03-00
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan 201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003 201750004 201837004 201923016 202035010 202042012 202044001 202114010 202114011 202114012 202125007 202202012 202202013	401.00-00
	• Impossibility of Diversion 202125007	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 202039002 201424031 201434028 201437025 201437034 201503024 201628004 201628005 201628006 201902023 201923016 201924013 202031007 202035010 202042012 202114010 202114011 202114012 202140011 202143002	401.06-00
	• <i>In General</i> 201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028 201840007 201909003 202035010 202140011	401.06-01
	• <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025 201750004 201923016 201924013 202042012 202044001 202114010 202114012 202140011	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	401.29-00
	201417025 201527042 201532036 201601012 201722014 201833012 202023001 202126001	
	• <i>Special Antidiscrimination Rules</i>	401.29-01
	201615013	
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)	402.00-00
	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 202147015 202218028	
	• Exempt Trust	402.01-00
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	• Non-Exempt Trust	402.02-00
	201749007	
	• Foreign Situs Trust	402.03-00
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	• Amounts Distributed or Made Available to Beneficiary	402.06-00
	201431037 201527042	
	• Unrealized Appreciation of Employer's Securities	402.07-00
	201242019 201427024 202210004	
	• Rollover Contributions	402.08-00
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	• <i>Rollover Lump Sums</i>	402.08-01
	202019008	
	• <i>Reorganization Payments</i>	402.08-03
	201535025	
	• <i>By a Surviving Spouse</i>	402.08-05
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	• Tax on Lump Sum Distributions	402.09-00
	201241019 202019008	
Section 403	Taxation of Employee Annuities (Taxable v. Not Taxable)	403.00-00
	201230030	
	• Non-Forfeitable Rights	403.03-00
	201345036 201451062 201501026	

	• 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 202044001	403.04-06
	• Rollover Amounts 201212023 201224043 201323040 201419021 201524027 201644023	403.05-00
Section 404	Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.) 201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201639018	404.00-00
	• Year of Deduction 201935011 201945024	404.11-00
	• <i>Time of Contribution</i> 201945024	404.11-01
Section 404A	Deduction for Certain Foreign Deferred Compensation Plans 201540015	404A.00-00
Section 408	Individual Retirement Accounts 201208039 201612001 201618011 201632015 201405032 201405033 201405034 201423043 201431038 201439006 201451065 201611022 201707001 201736018 201831004 201924013 201927009 201943020 202033008 202040003 202042012 202114010 202114011 202114012 202140011 202210016	408.00-00
	• Exclusive Benefit of Individual or His Beneficiary 201225020	408.01-00
	• Qualification	408.02-00
	• <i>Benefit Distributions</i> 201628004 201628005 201628006 201633025 201706004 201750004 202044001	408.02-01

• Rollover Contributions

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Section 501

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501.01-00

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201732030 201732031 201732032 201732033 201732034 201737012 201738012
201738013 201742026 201742027 201743019 201744020 201746026 201747008
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201751021 201752009 201752010 201752011 201752012 201752013 201752014
201803009 201804009 201804010 201804011 201806008 201806009 201806010
201808018 201808019 201808024 201809008 201809009 201809010 201809011
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201818018 201822029 201825032 201826012 201826013 201826014 201826015

201829006 201829007 201829008 201829009 201829010 201829011 201829012
 201829013 201829014 201829015 201829016 201829017 201829018 201829019
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 201830018 201830019 201830020 201830021 201830022 201831012 201831013
 201833017 201833018 201833019 201833020 201833021 201833022 201833023
 201833024 201833025 201833026 201834012 201834013 201835006 201835012
 201838009 201843010 201843011 201843012 201843014 201843015 201843016
 201844010 201844011 201844012 201846006 201846007 201847010 201852020
 201903018 201903019 201903020 201903021 201903022 201903023 201904015
 201904016 201905008 201906009 201906010 201906011 201906012 201906013
 201907009 201907010 201907011 201907012 201907014 201908021 201908022
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 201918020 201919015 201921014 201921015 201921016 201921019 201922030
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 201923026 201925014 201925015 201925016 201925018 201925019 201925020
 201926014 201926015 201926016 201927022 201928015 201933016 201933017
 201933018 201933019 201933020 201935013 201940011 201941029 201943022
 201943023 201943024 201943027 201944012 201944013 201944017 201951010
 201951015 202003005 202003006 202004013 202004014 202005020 202005023
 202007018 202007019 202009026 202012013 202014015 202014016 202015026
 202015034 202015035 202016017 202016018 202016019 202016020 202016021
 202016027 202016029 202019028 202024015 202024016 202032007 202032008
 202034011 202041016 202052015 202052017 202052019 202052023 202052026
 202052028 202052029 202052030 202052031 202052032 202052033 202052034
 202052036 202052037 202052038 202052039 202052041 202052042 202052043
 202052044 202052049 202052050 202053019 202102009 202102011 202102013
 202105010 202107012 202110018 202110019 202110022 202110024 202110026
 202110027 202110029 202110030 202110031 202110036 202110038 202110042
 202110045 202113008 202117015 202117017 202117023 202118021 202118022
 202122012 202122014 202122018 202124009 202124013 202125020 202125023
 202127040 202127041 202129015 202129016 202129017 202131010 202131012
 202133014 202138008 202139011 202140017 202141024 202141025 202144030
 202145029 202149010 202149012 202149013 202149015 202149016 202149017
 202149018 202149019 202149020 202149021 202149022 202149023 202149024
 202149025 202150018 202150019 202150020 202150021 202150023 202150025
 202150026 202150027 202150028 202150029 202150030 202150033 202150034
 202151007 202151008 202151009 202151010 202151011 202151012 202151013
 202151014 202151015 202152021 202210022 202213009 202213013 202214014
 202216017 202216019 202216020 202217008 202218025 202218026 202221009
 202221013 202221014 202221017 202221019 202221020 202222007 202224015
 202226011 202226013 202230009 202230011 202230015 202230016 202231015
 202232016 202233016 202233018 202233019 202234007 202235012 **202237016**
202237017 202237019

- *Employee Benefit Organization (See Also 0501.09-00)* 501.03-01
 201203032 201313033 201351025 201428019 201428024 201824014 201908024
- *Foundations* 501.03-02
 201911008 201335014 201335023 201411037 201436051 201513005 201514016
 201541013 201603033 201606030 201609001 201825004 202144028
- *Trusts* 501.03-03
 201219029 201237019 201306023 201317011 201335014 201447049 201451032
 201451035 201617011 201710031 202014015 202014019 202050017 202117014
 202129015 202131010 202223016 202233019 202235012
- *Unincorporated Associations* 501.03-04
 201241010 201731016 201827013 202015019

<ul style="list-style-type: none"> • <i>Corporations</i> 	501.03-05
<p>201202038 201204019 201204020 201204021 201205011 201210041 201211026 201215011 201218041 201219025 201219028 201224033 201224036 201227006 201228042 201229001 201229010 201230025 201233018 201236033 201241011 201242014 201244021 201245021 201325014 201701020 201333014 201338052 201346012 201405023 201410035 201419016 201423026 201426028 201428021 201446025 201451036 201521016 201550043 201615018 201622035 201643025 201702042 201712014 201717048 201718038 201721022 201740022 201742028 201743018 201814010 201824012 201832013 201832015 201835012 201838008 201841007 201841008 201847011 201904016 201908024 201917008 201922038 201924018 201929021 201934008 201940010 201941030 201942011 201944017 202009028 202019028 202022005 202022006 202022007 202033006 202041009 202046010 202047009 202047012 202047014 202049005 202101006 202102012 202105009 202105011 202109007 202110044 202114023 202118021 202127040 202131011 202131013 202141028 202145031 202152021 202228015 202237011 202237019</p>	
<ul style="list-style-type: none"> • <i>Civil Rights Groups</i> 	501.03-07
<p>201217021 201701023 201640019</p>	
<ul style="list-style-type: none"> • <i>Educational Organizations</i> 	501.03-08
<p>201252025 201303018 201304011 201305013 201323025 201327015 202134018 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 202222007 202224013 202235012</p>	
<ul style="list-style-type: none"> • <i>Fraternal Beneficiary Societies; Secret Societies (See Also 0501.08-00)</i> 	501.03-09
<p>201951012</p>	
<ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 	501.03-11
<p>201210041 201317012 201328035 201445015 201451037 201702002 201703005 201744019 202004012</p>	
<ul style="list-style-type: none"> • <i>Libraries, Museums, etc.</i> 	501.03-13
<p>201221024 201517011</p>	
<ul style="list-style-type: none"> • <i>Literary Organizations</i> 	501.03-14
<p>201433020</p>	
<ul style="list-style-type: none"> • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 	501.03-15
<p>201215011 201322041 201335024 201438032</p>	
<ul style="list-style-type: none"> • <i>Political Action Organizations</i> 	501.03-17
<p>201712015 202005020</p>	
<ul style="list-style-type: none"> • <i>Prevention of Cruelty Groups</i> 	501.03-18
<p>201337017 201831013</p>	
<ul style="list-style-type: none"> • <i>Public Recreation Facilities and Athletic Organizations</i> 	501.03-19
<p>201204020 201340021 201343028 201619010 201918018 202131011 202140017 202144030 202152019 202152022</p>	
<ul style="list-style-type: none"> • <i>Religious Organizations</i> 	501.03-20
<p>201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022 201904008 202007019 202138010</p>	
<ul style="list-style-type: none"> • <i>Research Organizations</i> 	501.03-21
<p>201701022 202129017</p>	
<ul style="list-style-type: none"> • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 	501.03-22
<p>201237020 201251022 201634025 201415003 201423030 201432037 201652029 202207010</p>	

<ul style="list-style-type: none"> • <i>Scientific Organizations</i> 201311030 201313032 201701022 201717048 201818018 202126024 	501.03-24
<ul style="list-style-type: none"> • <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201632022 201340021 201415007 201451036 201505042 201716048 202004015 	501.03-25
<ul style="list-style-type: none"> • <i>State Instrumentalities</i> 201411018 	501.03-26
<ul style="list-style-type: none"> • <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 202047009 202047012 202052022 202102009 202102010 202102011 202102012 202102013 202105009 202107012 202109007 202117017 202122014 202122018 202124012 202124013 202125020 202125022 202131011 202138007 202138008 202139011 202141024 202141025 202141027 202141029 202145028 202145031 202150031 202152020 202202017 202213013 202214014 202217008 202217009 202218026 202221011 202221019 202222007 202226018 202231015 202234007 202236011 202237019 	501.03-30
<ul style="list-style-type: none"> • <i>Limitation of Beneficiaries</i> 201923026 201931011 202011008 202014015 202014016 202034011 	501.03-31
<ul style="list-style-type: none"> • <i>Cooperative Hospital Service Organizations</i> 201218016 201433018 	501.03-32
<ul style="list-style-type: none"> • <i>Lessening the Burdens of Government</i> 201213029 201214034 201413012 201531022 201945029 202118021 202131013 	501.03-33

- Civic Leagues and Social Welfare Groups (See Also 0501.03-25) 501.04-00
 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
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 202128009 202130015 202135009 202145030 202151006 202210023 202214013
 202216018 202227011 202227012 202228016 202230013 202232019 202233017
 202235011
- Local Associations of Employees 501.04-01
 201321033 201321035 201321036 201321038 201323027 201323032 201443020
 201736026 201810010
 - Prepaid Medical Care Association (See Also 0501.03-10) 501.04-02
 201406019 201451033 202101007
 - Political Activities Organizations 501.04-03
 201214035 201221025 201221026 201221027 201221028 201221029 201403019
 201403020 201424028 201449002 201552032 201615014 201951013 202022009
 202120016
 - Community 501.04-06
 201338053 201941028 202023008 202047014 202226014 202227012 202230013
202237011
 - Homeowners Association 501.04-07
 201204017 201224032 201224035 201234028 201325016 201548020 201604019
 201623013 201636044 201736027 201803010 201805014 201832014 201832016
 201832017 201932016 201933015 201951014 202014018 202015028 202040009
 202047015 202124010 202128009 202130015 202145030 202226014 202227012
 202230013
 - Labor Organizations 501.05-00
 201217022 201311031 201646007 201824014 201951011
 - Agriculture and Horticulture Organizations 501.05-01
 201205011 201205015 201233018 201327015 201508011 201640024 201716049
 201729021 201746027 201849012 201905005 202005022

<ul style="list-style-type: none"> • Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 	501.06-00
<p>201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201646005 201701019 201731015 201749016 201338047 201347023 201349019 201349021 201405025 201406020 201420021 201425014 201430018 201446026 201451038 201502015 201509041 201514019 201521017 201527045 201540017 201617010 201631015 201633035 201633036 201633037 201639016 201649017 201702044 201715003 201717045 201718040 201721020 201733016 201736028 201750020 201751023 201809007 201811016 201814011 201821013 201832018 201906014 201907007 201931009 201931010 201931013 201940009 201941025 201944014 201945028 201951010 201951011 202007021 202009027 202010004 202013016 202015020 202015022 202015025 202017028 202018008 202034010 202050016 202052025 202052040 202110021 202122015 202149014 202213010 202214015 202221016 202224014 202232020 202232021 202232022 202232023 202237012</p>	
<ul style="list-style-type: none"> • Performance of Particular Services for Members 	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 202050016 202110021 202117016 202122015 202122016 202126023 202149014 202213010 202214015 202221016 202224014 202232020 202232021 202232022 202232023 202237012</p>	
<ul style="list-style-type: none"> • Conduct of Business for Profit 	501.06-02
<p>201327015 201810011 201814011 202018008 202117016 202122016 202221016</p>	
<ul style="list-style-type: none"> • Professional Associations (See Also 0501.03-11) 	501.06-03
<p>201217022 201347022 201621017 201746028</p>	
<ul style="list-style-type: none"> • Social Clubs 	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 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 202150022 202150024 202150032 202213011 202216021 202216022 202221012 202221015 202226012 202226015 202226019 202227010 202230010 202230012 202230014 202233015 202237013 202237014 202237015 202237018</p>	
<ul style="list-style-type: none"> • Profit v. Not for Profit 	501.07-01
<p>201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201835007 202015023</p>	
<ul style="list-style-type: none"> • Distribution of Assets 	501.07-02
<p>201204018 201213034 201213035 201515035 202226016</p>	
<ul style="list-style-type: none"> • Leases or Sales of Club Property 	501.07-03
<p>201204018 201302043 201306027 201315030 201629009 202201014 202227010</p>	

<ul style="list-style-type: none"> • <i>Automobile Clubs</i> 201430019 	501.07-04
<ul style="list-style-type: none"> • <i>Business with Nonmembers</i> 201204018 201219032 201634026 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 201615019 201635008 201706020 201806011 201835007 201845030 201943025 201948009 202011007 202015023 202017037 202227010 	501.07-05
<ul style="list-style-type: none"> • <i>Payment of Benefits to Members</i> 201219032 201306027 201642036 201845030 201941026 201943025 202015018 	501.07-06
<ul style="list-style-type: none"> • Fraternal Beneficiary Societies (See Also 0501.03-09) 201425015 201717046 201720011 201951012 202003007 	501.08-00
<ul style="list-style-type: none"> • Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 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 202236004 	501.09-00
<ul style="list-style-type: none"> • <i>Permissible Benefits</i> 202039003 201451040 201605015 201703014 201947010 202034001 202125002 	501.09-01
<ul style="list-style-type: none"> • <i>Geographic Locale</i> 201221030 201330039 201330039 201415008 	501.09-02
<ul style="list-style-type: none"> • <i>Inurement</i> 201321040 201634029 201351026 201605015 201625004 201625018 201734009 201833013 	501.09-03
<ul style="list-style-type: none"> • <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014 201835011 202236004 	501.09-04
<ul style="list-style-type: none"> • Domestic Fraternal Societies, Orders, and Associations 201240026 201340022 201620014 201721021 201805015 202133015 202222006 	501.10-00
<ul style="list-style-type: none"> • Local Benevolent Life Insurance Associations, etc. 201247019 201431031 201814012 202232017 	501.12-00
<ul style="list-style-type: none"> • <i>Mutual Ditch or Irrigation Companies</i> 201246038 	501.12-01
<ul style="list-style-type: none"> • <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031 	501.12-02
<ul style="list-style-type: none"> • <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028 	501.12-03
<ul style="list-style-type: none"> • Cemetery Companies 201409009 201428011 201428029 201605019 	501.13-00
<ul style="list-style-type: none"> • Credit Unions 201416009 201447039 	501.14-00
<ul style="list-style-type: none"> • Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201713012 201713013 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016 	501.15-00
<ul style="list-style-type: none"> • Organized to Finance Crop Operations 201333014 	501.16-00
<ul style="list-style-type: none"> • 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 202149011 202221010	501.19-00
• Section 501(c)(25) Organizations 202226017	501.25-00
• 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 201202038 201202039 201203024 201203025 201204019 201204021 201205010 201205012 201209011 201209012 201209013 201210042 201211025 201211026 201213030 201213031 201215012 201215013 201217019 201218021 201219028 201219032 201226029 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234030 201241011 201242015 201244021 201247018 201250025 201250027 201250029 201252024 201252026 201302040 201302041 201303017 201303019 201303020 201305011 201305012 201305013 201307014 201308032 201310046 201310049 201311029 201311030 201311033 201313032 201314045 201314048 201314049 201315029 201323028 201323035 201326019 201330037 201330043 201701021 201911008 202039019 201308032 201330037 201330043 201337017 201350047 201403018 201410035 201411038 201411039 201417017 201419019 201424024 201428022 201428026 201428027 201433019 201433020 201443021 201443022 201451043 201451045 201502017 201504017 201511026 201514011 201515037 201519033 201519034 201519035 201529012 201533014 201545028 201545029 201548021 201548025 201604018 201614038 201617011 201620011 201631014 201636046 201637017 201714031 201729023 201740023 201746027 201808019 201831013 201831014 201832019 201843013 201907008 201918020 202016022 202016026 202022005 202044011 202110034 202113008 202113009 202118022 202122017	501.32-00
• <i>Distribution of Assets to Private Individuals</i> 201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021 201228040 201230024 201232035 201234029 201252024 201252026 201302040 201303019 201303020 201305011 201305012 201308032 201310046 201310049 201311033 201314048 201315029 201323028 201330043 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 202131011 202141027 202150031	501.32-01

• Private v. Public Interest Served

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201202038 201202039 201203024 201203025 201204019 201204020 201205010
201205011 201205012 201209011 201209012 201209013 201210042 201210043
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202047012 202052022 202052034 202053020 202101008 202102009 202102010
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202232019

• Trustees Serve Private Interest

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201226029 201228041 201236033 201315028 201350043 201414024 201451043
201451045 201652029

<ul style="list-style-type: none"> • "Exclusively" Test 	501.35-00
<p>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 202129016 202135008 202138007 202138008 202138010 202140017 202141024 202141026 202141028 202144028 202144029 202144030 202145029 202150020 202152019 202152020 202152022 202201015 202202017 202213012 202218025 202218026 202221009 202221011 202221018 202223016 202224015 202226018 202230011 202232018 202236011 202237011</p>	
<ul style="list-style-type: none"> • Business Activities 	501.36-00
<p>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 202131012 202141028 202145029 202213009 202214014 202221018 202222007 202235011 202235012</p>	
<ul style="list-style-type: none"> • Section 501(c)(3) Organizations 	501.36-01
<p>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 202129017 202131012 202214014 202222007 202235012</p>	
<ul style="list-style-type: none"> • Fairs, Trade Shows, Exhibitions, etc. (See also 0512.07-00) 	501.36-02
<p>202031011 202047014 202125022 202127040 202237011</p>	
<ul style="list-style-type: none"> • Publishing Activities, Radio, Television, etc. 	501.36-03
<p>201204021 201252025 201433020 201526020 201710031 201710033 201835008 202005021 202144028</p>	
<ul style="list-style-type: none"> • Fund Raising (See also 0512.06-00) 	501.36-04
<p>201323037 201407020 201416010</p>	
<ul style="list-style-type: none"> • Legislative and Political Propaganda Activities 	501.38-00
<p>201415007 201505042 202206013</p>	
<ul style="list-style-type: none"> • "Action" Organizations 	501.38-01
<p>201415007 201430014 201505042 201908024 201932017</p>	
<ul style="list-style-type: none"> • Electing Expenditure Test 	501.38-02
<p>201239012 201415007 201804005 202206013</p>	
Section 502	502.00-00
<ul style="list-style-type: none"> • Feeder Organizations (Exempt v. Not Exempt) 	
<p>201317011 201444043</p>	

Section 503	Requirements for Exemption (Exempt v. Not Exempt) 201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008 201928015	503.00-00
	• Future Status of Organizations Denied Exemption 201209007 201209008 201520013	503.03-00
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 201205011 201205013 201217019 201446028 201510059	504.50-00
Section 507	Termination of Private Foundation Status 201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003 201825004 201930017 202017026 202231005 202231006 202231007 202231008	507.00-00
	• Termination Under Section 507(a)(1) 201230026 201417020 201417021 201427019	507.01-00
	• <i>Special Rules</i> 201345033 201345034	507.01-01
	• Termination Under Section 507(b)(1)(B) 201441018	507.04-00
	• Liability of Transferee Organizations 201243015 201244020 201321024 201321025	507.05-00
	• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030	507.06-00
	• Aggregate Tax Benefit 201244020 201321025 201603033 201603034	507.07-00
	• Substantial Contributor 201609001	507.08-00
	• Value of Assets 201321024 201321025	507.09-00
Section 508	Special Rules With Respect to Section 501 (c)(3) Organizations 202119002	508.00-00
	• New Organizations 201446025	508.01-00
	• Governing Instruments 201931011	508.04-00
Section 509	Private Foundation Defined 202023012	509.00-00
	• Definitions 201418067	509.01-00
	• <i>Private Foundation</i> 201306023 201802017 201825004 202047011	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>	509.02-01
	202039020 201445015 201507024 201620016 201729025 201733019 201850023 201909015 201923027 202023012 202031009 202034007 202034008 202126029 202144032 202228019 202235013	
	• <i>Supporting Organizations</i>	509.02-02
	201314044	
	• <i>Churches</i>	509.02-04
	201310045	
	• Continuation of Private Foundation Status	509.03-00
	201424025	
Section 511	Tax on Unrelated Business Income of Charitable, etc., Organizations (Taxable v. Not Taxable)	511.00-00
	201206018 201219024 201251019 201701002 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 201626004	
	• Organizations Subject to Tax	511.01-00
	201406019	
	• Section 501(c)(2) Corporations	511.02-00
	201241018	
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable)	512.00-00
	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 202133014	
	• Exception, Additions, and Limitations on Unrelated Income	512.01-00
	201206018 201425016 201430017 201503018 201644019 202002010	
	• <i>Rents and Royalties</i>	512.01-01
	202039018 201444043 201644019 201740002	
	• <i>Rent v. Ordinary Business Profits</i>	512.01-02
	201422027 201849009	
	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06)	512.04-00
	201329028 201333020 201413012 201613014 201613015 201636042 201636043 201729013 201729014 201730022	
	• Advertising (See Also 0501.26-02)	512.05-00
	201405029 201837014	
	• Fund-Raising Activities (See Also 0501.26-06)	512.06-00
	201330043 201330043	
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i>	512.09-03
	201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027 201833013 201844005	
	• Modifications	512.10-00
	201409009 201435017 201441018 201503018 201603032 202027003	

Section 513	Unrelated v. Not Unrelated Trade or Business	513.00-00
	201219024 201219031 201250025 201251019 201320023 201322054 201701002 201406020 201413012 201417018 201422027 201423027 201423030 201430018 201440023 201445015 201543017 201603032 201613014 201613015 201633032 201636042 201636043 201644019 201710005 201729013 201729014 201730022	
	• Trusts	513.01-00
	201613014 201613015 201636042 201636043 201729013 201729014 201730022	
	• Advertising, etc., Activities	513.02-00
	201811016 201837014	
	• Sales and Service to Public	513.04-00
	201205013 201221024 201428030 202125020	
	• Games of Chance	513.05-00
	202002010	
Section 514	Unrelated Debt-Financed Income	514.00-00
	201418061 201422027 201430017 201434024 201434026 201849009 202225007	
	• Rent and Deductions	514.01-00
	201740002	
	• Definitions--Debt-Financed Property	514.06-00
	201221024 201418061 201434024 201434026 201603032 201702002 201703005 201740002 202225007	
	• Acquisition Indebtedness	514.07-00
	201206018 201246040 201740002	
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	201333014 201511020 201835010	
Section 527	Political Organizations	527.00-00
	202005020	
Section 528	Certain Homeowners Associations	528.00-00
	201210007 201214016 201223011 201918006 202112001	
	• Revocation of Election	528.04-00
	201244005 201327008	
	• Definition of Homeowners Association	528.05-00
	201204017	
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	201310043 201317017	
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	201653017	
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	201653017	
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	201428023	
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	201208025	
	• Consolidated Returns	542.03-00
	201901002	

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	• Personal Holding Companies 201901002	561.03-00
	• Dividends-Paid Deduction 201901002	561.07-00
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	• Preferential Dividends 201216031 201304002 201316013 201327006 201444022 201516047 201924003 202051005	562.03-00
Section 565	Consent Dividends 201202014 201336017 201628015 201901002 202136003 202144006	565.00-00
	• General Rule 201316014	565.01-00
	• <i>Making and Filing Consents</i> 201201011	565.01-02
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	• Federal Financial Assistance Tax	597.05-00
	• <i>Basis</i> 201733014 202224011	597.05-01
	• Taxable Transfers 201441014 201733014	597.06-00
	• Limitation on Collection 201614035	597.07-00
	• Anti-Abuse 201733014	597.12-00
Section 611	Allowance of Deduction for Depletion (Deductible v. Not Deductible) 201448020	611.00-00
	• By Whom Deductible	611.02-00
	• <i>Economic Interest in Mineral in Place</i> 201520004 201448020 201520004	611.02-04
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	• Gross Income From Property 201710023 201722028	613.02-00
Section 613A	Limitations on Percentage Depletion in the Case of Oil and Gas Wells	613A.00-00
	• Exemption for Independent Producers and Royalty Owners	613A.03-00
	• <i>General Rule</i> 201210003	613A.03-01
	• Limitations on Subsection (c)	613A.04-00
	• <i>Retailers Excluded</i> 201210003 202140003	613A.04-02

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	• Election to Aggregate Separate Operating Mineral Interests in Case of Mines 201343005	614.02-00
	• Aggregating Non-Operating Mineral Interests 201405002 201746019 201852017 201952004 202044005 202052009 202150005	614.04-00
Section 617	Deduction and Recapture of Certain Mining Exploration Expenditures	617.00-00
	201718011	
	• Recapture on Reaching Producing Stage 201350033	617.03-00
Section 638	Continental Shelf Areas	638.00-00
	201311024	
Section 641	Imposition of Tax	641.00-00
	201727008	
Section 642	Special Rules for Credits and Deductions	642.00-00
	201216045 201343002 201345033 201345034 201803004 201908008	
	• 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
Section 643	Definitions Applicable to Subparts A, B, C, and D	643.00-00
	201238004 201245007 202134003 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 202133005	
	• Income Defined 201320009	643.02-00
	• Multiple Trusts 201928004	643.06-00
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus	661.00-00
	201223012 201238004 202134003 202134004 201436043 201928004 201928005 202133005	
	• Amounts Paid, Credited, or Required to Be Distributed 201651013 201747005	661.01-00
Section 662	Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus	662.00-00
	201223012 202134004 201436043 201519012 201928004	
Section 663	Special Rules Applicable to Sections 661 and 662	663.00-00
	201710003 201928010 202007002 202012001 202044010	
	• 65-Day Rule 201245008 201709010 201801011 202012001	663.04-00
Section 664	Charitable Remainder Trusts	664.00-00
	201249002 201332011 201332012 201340012 201420010 201426006 201442067 201648007 201648008 201648009 201845014 202047005	

	• Definitions	664.03-00
	201340012 201648007 201648008 201648009 201845014 202047005	
	• <i>Charitable Remainder Annuity Trust</i>	664.03-01
	201333006	
	• <i>Charitable Remainder Unitrust</i>	664.03-02
	201340012 201613014 201613015 201636042 201636043 201648007 201648008 201648009 201729014 201730022 201845014 202047005 202145026	
	• Valuation	664.04-00
	201325018 201325019 201325020 201325021	
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	201244004 201245006 201310002 201310003 201310004 201310005 201310006 201343021 201349001 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201440008 201440009 201440010 201440011 201440012 201507008 201532023 201613007 201614006 201614007 201614008 201636027 201636028 201636029 201636030 201636031 201636032 201642019 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201709020 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201832005 201832006 201832007 201832008 201832009 201836006 201848002 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201908008 201925005 201925006 201925007 201925008 201925009 201925010 202006002 202006003 202006004 202006005 202006006 202007010 202022002	
	• Persons Treated as Grantors	671.02-00
	201226019 201326011 201430003 201430004 201430005 201430006 201430007 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201523017 201527004 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201628010 201653007 201653008 201653009 201739004 201832005 201832006 201832007 201832008 201832009 202006002 202006003 202006004 202006005 202006006 202007010 202014001 202014002 202014003 202014004 202014005 202017018 202022002	
	• Allocation of Income and Deductions	671.03-00
	201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006	
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	• Subpart E not to Result in Foreign Ownership	672.05-00
	201532023 201807001	
	• <i>Exceptions to General Rule</i>	672.05-01
	201532023 201544002 201807001	
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	201642019	
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	201507008 201908005	
	• Power Exercisable Only by Will	674.01-00
	201326011	
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	201235006 201507008	

	• General Powers of Administration 201216034	675.04-00
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Section 678	Person Other Than Grantor Treated as Substantial Owner 202022002	678.00-00
	• Power to Vest Corpus or Income in Self 201633021	678.01-00
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	• Includibility of Item as Income in Respect of Decedent Generally 201438014 201611002 201909003	691.01-00
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	• Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2 201917007	701.01-00
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	• Partner's Income v. Partnership Income 201421016	702.05-00
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	• Partnership Agreement 201517006 201537002 201537003	704.01-00
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	• Limitation on Allowance of Losses 201606027	704.06-00
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Section 1001	Determination of Amount of and Recognition of Gain or Loss	1001.00-00
	201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012 201238004 201243004 201243006 201245007 201308016 201319018 201320009 201326014 20134003 20134004 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 202108001 202108002 202108003 202108004 202108005 202108006 202116002 202116003 202116004 202133005 202146001 202203009 202216001 202216002 202216003 202216004 202216005 202216006 202224010 202227004 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023	
	• Amount Realized	1001.02-00
	201221004 201525010 201730012 201730017 201730018 201730019	
	• <i>Property Differing Materially</i>	1001.02-07
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Section 1011	Adjusted Basis for Determining Gain or Loss	1011.00-00
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Section 1012	Basis of Property--Costs	1012.00-00
	201617002	
Section 1014	Basis of Property Acquired From a Decedent	1014.00-00
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Section 1015	Basis of Property Acquired by Gift or Transfer in Trust	1015.00-00
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Section 1031	Exchange of Property Held for Productive Use or Investment	1031.00-00
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	• Property Held For Productive Use or Investment	1031.01-00
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	• Like Kind Property	1031.02-00
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	• Deferred Exchanges	1031.05-00
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	• Multi-Party Exchanges 201252018 201332010	1031.06-00
	• Exchanges Not Solely In Kind 201325011 201648013	1031.07-00
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition) 201249011 201250021 201324009 202203009	1032.00-00
Section 1033	Involuntary Conversion 202001016 201333010 201333011 201924017 201925011 201925012 202042002 202042003 202125006	1033.00-00
	• General Rule 202001016 201609003 201636034 201702034 201816008 201821012 201924017 201925011 201925012 202042002 202042003 202125006	1033.01-00
	• Definition of Involuntary Conversion Events 201252010 202001016 201609003 201702034 201816008 201821012 201924017 201925011 201925012 202042002 202042003 202125006 202125007	1033.02-00
	• Property Similar or Related in Service or Use 201609003 201636034 201702034 201816008 202125006 202125007	1033.03-00
	• Special Rule for Outdoor Advertising Displays 201450004	1033.07-00
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Section 1035	Exchanges of Insurance Policies 201304003 201330016 201330016	1035.00-00
Section 1041	Transfers of Property Between Spouses or Incident to Divorce 201206005 201707007 201707008 201927003 202137005 202137006	1041.00-00
	• Transfers Incident to Divorce 201901003	1041.01-00
Section 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooper- atives	1042.00-00
	• Nonrecognition of Gain 201435014	1042.01-00
	• Recapture on Disposition of Qualified Replacement Property 202206009	1042.05-00
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	• Election to Substitute Fair Market Value 202114016 202137003 202227009	1059.06-00
	• <i>Written Determination</i> 202114016 202137003 202227009	1059.06-02
Section 1060	Special Allocation Rules for Certain Asset Acquisitions 201501011 201642032	1060.00-00
Section 1091	Loss From Wash Sales of Stock or Securities 201737011	1091.00-00
Section 1092	Straddles 201515001 201543008	1092.00-00

	• Special Rule for Identified Straddles 201241005 201515001	1092.02-00
	• <i>Defined</i> 201515001	1092.02-01
	• Mixed Straddles 201543008 201615001 201637011 201639004 201820014 202107004 202107005 202107006 202107007 202107008 202210009	1092.05-00
	• <i>Mixed Straddle Account</i> 201327007 201516010 201637011 201820014 201848015	1092.05-02
	• Straddle Defined 201310027	1092.06-00
	• Qualified Covered Call Options 201317009	1092.07-00
	• Definitions and Special Rules 201241005	1092.08-00
Section 1202	50-Percent Exclusion for Gain from Certain Small Business Stocks 201436001 201603010 201603011 201603012 201603013 201603014 201636003 201717010 202114002 202125004 202144026 202204007 202221006	1202.00-00
Section 1221	Capital Asset v. Not a Capital Asset 201203003 201208038 201209014	1221.00-00
Section 1222	Other Terms Relating to Capital Gains and Losses 201642035	1222.00-00
Section 1223	Holding Period of Capital Assets 201204001 201204002 201204003 201204004 201204005 201216010 202134003 202134004 201418007 201436043 201443004 201516022 201516023 201525001 202133005	1223.00-00
Section 1234	Option to Buy or Sell 201547004	1234.00-00
	• Gain or Loss of Purchaser 201214021	1234.01-00
	• Sale v. Option 201547004	1234.03-00
Section 1234A	Gains or Losses From Certain Terminations 201642035	1234A.00-00
	• Right or Obligation With Respect to Personal Property 202224010	1234A.01-00
Section 1235	Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction) 201701009	1235.00-00
Section 1248	Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations 201423006 201426008	1248.00-00
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	• Section 1250 Property 201243003	1250.01-00
	• Exceptions and Limitations	1250.04-00
	• <i>Gifts</i> 201318003	1250.04-01

Section 1253	Transfers of Franchises, Trademarks, and Trade Names 201322020 202120005	1253.00-00
Section 1256	Section 1256 Contracts Marked to Market	1256.00-00
	• Definitions	1256.07-00
	• <i>Qualified Board or Exchange</i> 201322033	1256.07-05
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	• OID Election 201435004 201720004	1272.05-00
Section 1275	Other Definitions & Special Rules	1275.00-00
	• Integration 201614010 202034003 202116008 202118006 202122011 202201010 202223013 202223014	1275.08-00
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	• Accrued Market Discount	1276.02-00
	• <i>Constant Interest Rate Election</i> 201619004 202124006 202124007	1276.02-02
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Section 1295	Qualified Electing Fund	1295.00-00
	• Time For Making Election 201228021 201249014 202038002 202111001 202111002 202229008	1295.02-00
	• <i>Retroactive Elections</i> 201201013 201210017 201248009 201248010 201302010 201302011 201302019 201302020 201314026 201319006 201319007 201321010 201322017 201322018 201330019 201330020 201330021 201911001 201330019 201330020 201330021 201333004 201334007 201334034 201340008 201344008 201349002 201349010 201349011 201349012 201350011 201350012 201350013 201350014 201350015 201350016 201350017 201350018 201350019 201350020 201350021 201350022 201350023 201350024 201350025 201411001 201412006 201412010 201417009 201417010 201417011 201417012 201417013 201417014 201417015 201417016 201422002 201422003 201422019 201422021 201423002 201423004 201423008 201423015 201427002 201427003 201427004 201427005 201427006 201429002 201429003 201429004 201429011 201429021 201431021 201431022 201431023 201431024 201431025 201431026 201431027 201431028 201431029 201442004 201442005 201442006 201445006 201447022 201447024 201448004 201451020 201451021 201451022 201508008 201508009 201508010 201509028 201510040 201510041 201510042 201516062 201516063 201519022 201528008 201528009 201528036 201546010 201548018 201604002 201622028 201622029 201622030 201629005 201630006 201642025 201651004 201702001 201729003 201739006 201744004 201808012 201809006 201812006 201814006 201837001 201925002 202023004 202023005 202038002 202111001 202111002 202128002 202128007 202201011 202203001 202207001 202220014 202229008 202229034	1295.02-02
Section 1296	Passive Foreign Investment Company 201244003 201311014 201447003 201806001 201806002 201806003 201806004 201845015 201845016 201845018 201930005 201930006 201930007 201930008 202041006 202110016 202226006 202235007	1296.00-00

	• Characterization of Income	1296.02-00
	• <i>Application of Income Look-Through Rules</i> 201445005	1296.02-02
Section 1297	Special Rules 201322009 201515006	1297.00-00
Section 1301	Averaging of Farm Income	1301.00-00
	• Engaged in Farm Business 201435006	1301.01-00
Section 1311	Correction of Error 201208027 201313027	1311.00-00
	• Inconsistent Position v. No Inconsistent Position 201710029	1311.01-00
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Section 1313	Definitions	1313.00-00
	• Determination v. No Determination 201247001 201247011 201622032	1313.01-00
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 201224029 201328031	1341.00-00
Section 1361	Definitions	1361.00-00
	201203006 201216027 201232003 201233014 201237015 201238018 201238019 201238020 201238021 201238022 201238023 201238024 201243007 201243008 201301004 201302004 201302005 201302006 201310022 201314003 201322016 201322036 201325008 201618003 201634019 202021002 202021006 202021007 202039004 201341009 201414006 201419009 201426004 201436039 201442016 201447007 201450012 201604009 201604010 201608007 201610012 201614002 201614003 201614019 201634019 201650007 201735019 201740006 201810003 201815003 201819002 201820001 201820009 201825018 201831001 201849005 201849006 201852011 201918013 201923025 201926008 201929007 201933001 201938003 201940006 201943015 201947011 201949009 201952001 202009022 202010001 202019025 202020005 202101001 202110001 202126006 202126007 202126008 202126009 202126010 202126011 202126012 202126013 202126014 202126015 202126016 202126017 202126018 202126019 202126020 202127004 202127005 202127006 202127007 202127008 202127009 202127010 202127011 202127012 202127013 202127014 202127015 202127016 202127017 202127018 202127019 202127020 202127021 202127022 202127023 202127024 202127025 202127026 202127027 202127028 202127029 202127030 202127031 202127032 202127033 202127034 202127035 202127036 202127037 202128003 202131009 202139005 202140015 202141002 202142003 202147001 202152016 202207007 202210014 202211006 202220002 202231011 202233004 202233005 202233006	
	• 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 202141002 202142003 202210014 202220002 202233004 202233005 202233006	1361.01-00
	• <i>Number of Shareholders</i> 201926008	1361.01-01

<ul style="list-style-type: none"> • <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 	1361.01-02
<p>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 202105005</p>	
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<p>201312023 201545015 202004001</p>	
<ul style="list-style-type: none"> • <i>More than One Class of Stock</i> 	1361.01-04
<p>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 202042001 202052003 202053005 202110010 202141002 202142003 202203004 202209001 202210014</p>	
<ul style="list-style-type: none"> • <i>Ineligible Corporation</i> 	1361.01-05
<p>202021002 201849006 201936005 201938007 202101001 202203004 202209001 202220002</p>	
<ul style="list-style-type: none"> • <i>Certain Trusts Permitted as Shareholders</i> 	1361.03-00
<p>201216034 201224013 201226019 201232003 201238017 202021006 201419009 201604009 201604010 201650007 201819002 201820001 201820009 201837012 201918002 201933001 201938003 201943015 201947011 202009022 202020005 202110001 202139005 202140015 202142006 202207007 202233004 202233005 202233006</p>	
<ul style="list-style-type: none"> • <i>Grantor Trusts</i> 	1361.03-01
<p>201216025 201216034 201252007</p>	
<ul style="list-style-type: none"> • <i>Qualified Subchapter S Trusts</i> 	1361.03-02
<p>201203011 201225005 201232003 201232027 201233014 201235008 201238017 201301004 201302004 201302005 201302006 201313002 201322016 201327009 201330012 201618003 201634019 201330012 201341003 201341009 201347014 201414006 201419009 201436039 201447007 201528020 201545015 201549001 201610012 201614002 201614003 201614019 201634019 201639010 201639011 201639012 201644006 201644007 201650007 201733001 201823003 201830004 201833010 201846001 201909005 201924006 201937005 202004002 202004003 202004004 202007001 202008001 202008008 202009001 202009003 202139005 202140001 202210002</p>	
<ul style="list-style-type: none"> • <i>Electing Small Business Trusts</i> 	1361.03-03
<p>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 202045008 202045009 202045010 202101001 202110001 202140015 202142006 202205014 202207007 202220002 202233001 202233004 202233005 202233006</p>	

• Qualified Subchapter S Subsidiary

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• Eligible v. Ineligible 1362.01-00
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• Shareholder Consent 1362.01-01
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• *Late Elections*

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201516053 201516054 201519007 201519009 201519013 201519025 201523006
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202116009 202130004 202135005 202141003 202145016 202145017 202145018
202149004 202201002 202236003

• *Termination of Election*

1362.02-00

201201006 201205002 201206009 201217009 201226013 201232023 201237001
201238017 201243009 201252001 201306004 201306005 201320008 202021016
201337001 201345021 201418008 201420002 201432006 201434010 201434011
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201817015 201831005 201846001 201848004 201919005 201922001 201922002
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202215003 202218004 202218005 202218006 202233004 202233005 202233006

• *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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202040006 202138003

• 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

201744013 201745008 201745009 201745010 201745011 201747004 201748003
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202218005 202218006 202219005 202220002 202221003 202223006 202227001
202228013 202229026 202231009 202233001 202233004 202233005 202233006
202234003 202234004 202235003 202235008

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 1378	Taxable Year of S Corporations 202141023	1378.00-00
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	1382.00-00
	201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 201945011 202014011 202214004 202224003	
	• Gross Income	1382.01-00
	201852003 201902001 202048004	
	• Patronage Dividends	1382.02-00
	201228035 201809005 202035006	
	• Exceptions	1382.04-00
	201407003 201852001	
Section 1385	Amounts Includible in Patron's Gross Income	1385.00-00
	201604008 201750003	
Section 1388	Definitions; Special Rules	1388.00-00
	201234018 201750003 201809005 201945011 202014011 202035006 202214004 202224003	
Section 1402	Definitions	1402.00-00
	201402004	
	• Net Earnings From Self-Employment	1402.01-00
	201916005 202009024 202151005	
	• <i>Rentals from Real Estate</i>	1402.01-01
	202151005	
	• <i>Limited Partners</i>	1402.01-03
	201436049 201640014	
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election)	1402.05-00
	201340015	
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required)	1441.00-00
	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	
Section 1442	Withholding of Tax on Foreign Corporations (Required v. Not Required)	1442.00-00
	202134017 201808010	
Section 1443	Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding)	1443.00-00
	• Income Subject to Withholding	1443.02-00
	201808010	
Section 1461	Liability for Withheld Tax	1461.00-00
	201503013	
Section 1501	Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)	1501.00-00
	201213012 201306007 201726015 202035012 202111013 202130016 202234012	

Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Con- solidated Returns)	1502.00-00	
	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 202229030 202231014 202236007		
	• Liability for Tax 201644018	1502.06-00	
	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00	
	• Intercompany Transactions 201208034 201243013 201312027 201612006 201336018 201339001 201402001 201411007 201507006 201524016 201528007 201540001 201603002 201605014 201610004 201722012 201723008 201723009 201726012 201828006 201830005 201936004 202126003 202219002 202236007	1502.13-00	
	• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 201605013 201722012 201810001 201810002 202203009 202219002	1502.13-01	
	• <i>Obligations of Members</i> 201707006	1502.13-02	
	• <i>Anti-Avoidance</i> 201640018	1502.13-03	
	• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
	• Limitation on Built-in Losses 201232011	1502.15-00	
	• Excess Losses 201749002 201350007 201441010 201930012	1502.19-00	
	• Consolidated Net Operating Loss Deduction 201206006 201208001 201208032 201214019 201223003 201223004 201224003 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010 201242008 201242010 201245009 201247005 201248012 201249004 201249010 201250002 201301009 201305005 201305010 201306001 201310024 201310025 201312025 201315002 201322034 201323011 201328028 201330001 201632002 201330001 201332003 201335007 201336002 201336004 201336008 201338019 201340003 201342005 201342008 201344005 201349008 201349009 201351016 201352005 201411011 201412004 201418016 201418020 201418033 201418043 201423003 201424001 201424015 201426024 201431005 201431008 201431009 201431010 201431012 201431013 201431014 201431015 201431016 201434001 201438004 201438019 201442013 201444015 201448001 201503008 201521007 201523011 201527038 201530015 201532004 201532030 201544021 201601010 201605018 201610010 201610011 201611005 201613013 201616006 201620009 201628003 201630003 201630004 201636016 201637002 201637003 201644005 201651011 201703010 201717039 201717040 201738005 201752007 201817017 201825002 201825015 201837003 201901006 201901007 201903016 201904014 201905004 202053006 202117010 202117011 202228001 202229006	1502.21-00	
	• Basis of Property 201828006	1502.31-00	
	• Investment Adjustment 201213013 201214012 201339001 201411007 201430002 201550028 201641019 201921003 201936004	1502.32-00	

• Earnings and Profits 201411007 201936004	1502.33-00
• Accumulated Earnings Tax on Separate Basis 201316008	1502.47-00
• Life and Non-Life 201210015 201213012 202045003	1502.50-00
• Filing Requirements 201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201442018 201507003 201514007 201524008 201527036 201529001 201533004 201541006 201542005 201548016 201550033 201601007 201606019 201631004 201648012 201648014 201702019 201711008 201716007 201717018 201717023 201728002 201730008 201732025 201738006 201744011 201751012 201802009 201813006 201819008 201825016 201827007 201833009 201839009 201902029 201921011 201929001 201933009 201949008 201951004 202008002 202011006 202013008 202031004 202031005 202045005 202101003 202111013 202121004 202130016 202234012	1502.75-00
• <i>When Group Remains in Existence</i> 201228002 201314028 201350007 201424010 201505006 201933009 202218001	1502.75-10
• <i>Common Parent No Longer in Existence</i> 201250017 201326006	1502.75-11
• Taxable Year of Members of Group 201520001 201414015 201520001 201843002 201933009 202032004	1502.76-00
• <i>Income Allocation</i> 201235003 201542007	1502.76-01
• Common Parent Agent for Subsidiaries 201522005 201552025 202231014	1502.77-00
• Separate Return Years 201251003 201324004	1502.79-00
• Applicability of Other Provisions of Law 201650013	1502.80-00
• Consolidated Returns for Subsequent Years 201324004	1502.89-00
• Election to File Separate Returns	1502.90-00
• <i>Changes in Affiliated Groups</i> 201251003	1502.90-01
• Carryover and Carryback 201228005 201312019	1502.92-00
• Intercompany Transactions 201208034 201402001 202145025	1502.93-00
• Stock Transactions 201208034	1502.94-00
• Application of Section 382 with Respect to a Consolidated Group 201414009 201511012 202229030	1502.98-00
• <i>Rules Upon Becoming a Member</i> 202035012	1502.98-03
• <i>Apportionment</i> 201207003 201414009 202229005 202229030	1502.98-05

	• <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	1503.04-00
	202110015	
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	1504.01-00
	201306007 201306008 201310016 201315019 201325010 201328027 201430002	
	201435005 201505006 201538015 201649012 201709004 202049002	
	• Includible Corporation v. Not an Includible Corporation	1504.02-00
	201213012 201214020 201251003 201429007 201433013 201815008 202045003	
	• <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>	1504.02-02
	201248002	
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	
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	201817014 201817016 202108001 202108002 202108003 202108004 202108005	
	202108006 202152006	
Section 2010	Unified Credit Against Estate Tax	2010.00-00
	201612005 201612009 201612010 201618006 201632001 201632003 201632005	
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	201410013 201418009 201421002 201532002 201537010 201550032 201603007	
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	201719019 202046006 202152011	
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	2033.00-00
	201238004 201330033 202134004 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003 201707003 201707004 201707005 201947001 201947002 201947003 201947004 201947005 201947006 202116002 202116003 202116004	
	• 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	2035.00-00
	201223012 201238004 201647001 201702005 201709020 201947001 201947002 201947003 201947004 201947005 201947006	
	• 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)	2036.00-00
	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 202216001 202216002 202216003 202216004 202216005 202216006 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023	
	• 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) 2037.00-00
 201323007 201342001 201345004 201345026 201345027 201345028 201418007
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 201511007 201511008 201511009 201511010 201515002 201515003 201515004
 201515005 201525001 201647001 201702005 201702006 201709020 201722007
 201947001 201947002 201947003 201947004 201947005 201947006 202228003
 202228004 202228005 202228006 202228007 202228008 202228009 202228010
 202228011 202228012 202229010 202229011 202229012 202229013 202229014
 202229015 202229016 202229017 202229018 202229019 202229020 202229021
 202229022 202229023

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 202216001
 202216002 202216003 202216004 202216005 202216006 202228003 202228004
 202228005 202228006 202228007 202228008 202228009 202228010 202228011
 202228012 202229010 202229011 202229012 202229013 202229014 202229015
 202229016 202229017 202229018 202229019 202229020 202229021 202229022
 202229023

• Power to Alter or Amend 2038.01-00
 201342001

• Power to Change Beneficiaries or Their Shares 2038.01-01
 201323007 201928004

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 202152006 202217005 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023	
	• Pre-1942 Powers 201707003 201707004 201707005 201735009	2041.01-00
	• Post-1942 Powers 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004 202206008	2041.02-00
	• General Power v. Not a General Power 201207001 201208003 201208004 201634016 201634017 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201634016 201634017 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201707007 201707008 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 202006002 202006003 202006004 202006005 202006006 202007010 202017018	2041.03-00
	• Special Powers 202120003	2041.04-00
	• Exercise of Powers 201425007 202120003	2041.05-00
	• Effect of State Laws 201920001 201920002 201920003	2041.12-00
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate) 201235006 201328030 201919002 201919003	2042.00-00
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i> 201327010	2042.07-09
Section 2043	Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate) 201206005	2043.00-00

Section 2044	Certain Property for which Marital Deduction was Previously Allowed 201528014 201536010 201603004 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006 202146001	2044.00-00
Section 2053	Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible) 201206005 • Claims Against the Estate • <i>Consideration v. No Adequate Consideration</i>	2053.00-00 2053.09-00 2053.09-09
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) 201216045 201236022 201316004 201450003 201702004 201803003 201845014 201850009 201930017 201933007 • Transfers Not Exclusively for Charitable Purposes • Charitable and Noncharitable Interest (Tax Reform Act of 1969) • <i>Unitrust Lead Interest</i> • <i>Guaranteed Annuity Lead Interest</i> • <i>Reformations of Nonqualifying Interests</i>	2055.00-00 2055.07-00 2055.12-00 2055.12-06 2055.12-07 2055.12-10
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction) 201243004 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018 201830001 201845014 201850008 201923004 201937011 201943010 201946009 202233014 • Terminable Interests • Interest of Spouse Conditional on Survival for Limited Period (Six-Month Rule) • Qualified Terminable Interest Property • <i>Effective Election</i> • <i>Partial Election</i> • <i>Qualifying Interest</i> • Special Rule for Charitable Remainder Trusts • Passed From Decedent v. Not Passed From Decedent	2056.00-00 2056.01-00 2056.03-00 2056.07-00 2056.07-01 2056.07-02 2056.07-03 2056.08-00 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
Section 2056A	Qualified Domestic Trusts (Deductible v. Not Deductible) 201243012 201634018 201406003 201429012 201516055 201622021 201622025 201628011 201634018 201640006 201647002 201830001 201903012 201928009 202120004 202146008 202202006	2056A.00-00
Section 2203	Definition of Executor 201405016	2203.00-00
Section 2207A	Right of Recovery in the Case of Certain Marital Deduction Property 201243004 201303003 201426016 201536010 202009012	2207A.00-00
Section 2209	Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States 201924009	2209.00-00

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 202134004
201410001 201410002 201410003 201410004 201410005 201410006 201410007
201410008 201410009 201410010 201412015 201417001 201417002 201418007
201419001 201422005 201426014 201430003 201430004 201430005 201430006
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201436019 201436020 201436021 201436022 201436023 201436024 201436025
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202045011 202108001 202108002 202108003 202108004 202108005 202108006
202146001 202216001 202216002 202216003 202216004 202216005 202216006
202228003 202228004 202228005 202228006 202228007 202228008 202228009
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202229014 202229015 202229016 202229017 202229018 202229019 202229020
202229021 202229022 202229023

	• 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 202116002 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	2503.03-00
	201208026	
Section 2504	Taxable Gifts for Preceding Years	2504.00-00
	• Valuation of Certain Gifts for Preceding Periods	2504.02-00
	201811002 201811003	
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 202146001	
	• Gifts Indirectly Made	2511.04-00
	201208026 201442053	
	• Gift of Remainder	2511.11-00
	201407009 201440007 201845002	
	• Renunciation of Testate or Intestate Share	2511.18-00
	201228017 201334001 201403005 201540006 201831003 201921004 201921012	
Section 2512	Valuation of Gifts	2512.00-00
	201206005 201330033 201330033 201928003 202152018	
	• Listed Stock	2512.07-00
	201939002	
	• Transfers for Insufficient Consideration	2512.13-00
	• <i>Sufficient v. Insufficient Consideration</i>	2512.13-01
	201745012	
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 202152006 202217005	
	• 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	
Section 2516	Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax)	2516.00-00
	201206005 201901003	
Section 2518	Disclaimers	2518.00-00
	201208005 201245004 201516056 201803003 202045011 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023	
	• 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 Disclaimer</i> 201516056	2518.01-04
	• 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
Section 2519	Disposition of Certain Life Estates 201243004 201303003 201419001 201426016 201528014 201536010 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006 202116001 202118008 202146001	2519.00-00
Section 2522	Charitable and Similar Gifts (Deductible v. Not Deductible) 201321012 201323007 201845014 202016001 202016002 202016003 202016004 202016005 202016006 202047005	2522.00-00
	• 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
Section 2523	Gift to Spouse (Marital Deduction Allowed v. Not Allowed)	2523.00-00
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 201233011 202016001 202016002 202016004 202016005 202016006	2523.06-01
	• <i>Treatment of Joint and Survivor Annuities</i> 202016003	2523.06-04
Section 2524	Extent of Deductions 201718007	2524.00-00

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
202134003 202134004 201341005 201345005 201406008 201418001 201434019
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201510017 201510018 201510019 201510020 201510021 201510022 201510023
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202229019 202229020 202229021 202229022 202229023

• *Effective Dates* 2601.01-00
201928004 201932001 202116002 202116003 202116004

• *Exceptions* 2601.03-00
201735009

• *Irrevocable Trusts* 2601.03-01
201205001 201207001 201208003 201208004 201208006 201208031 201209001
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• *Additions to Irrevocable Trusts* 2601.03-05
201342001 202120003

• *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	
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	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	
Section 2602	Amount of Tax	2602.00-00
	201516036	
Section 2612	Taxable Termination; Taxable Distribution; Direct Skip	2612.00-00
	201422005	
Section 2613	Skip Person and Non-Skip Person	2613.00-00
	201352001 201352002 201352003	
Section 2623	Taxable Amount in Case of Direct Skip	2623.00-00
	201352001 201352002 201352003	
Section 2624	Valuation	2624.00-00
	201352001 201352002 201352003	
Section 2631	GST Exemption	2631.00-00
	201250005	
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	• <i>Special Election for QTIP</i>	2652.01-02
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- Section 59(e) 9100.02-00
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- *R and D Expenditures* 9100.02-03
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- *ITC Expenditures* 9100.02-04
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- *Development Expenditures* 9100.02-05
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- *Exploration Expenditures* 9100.02-06
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- Section 146; Volume Cap 9100.03-00
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9100.31-00

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	<ul style="list-style-type: none"> • <i>Royalties</i> 201519003 	9114.01-12
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	<ul style="list-style-type: none"> • <i>China</i> 201438020 	9114.03-07
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	<ul style="list-style-type: none"> • <i>United Kingdom</i> 201231010 	9114.03-42
	<ul style="list-style-type: none"> • <i>Israel</i> 201247013 	9114.03-44
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)	9115.00-00
	201315022	
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	<ul style="list-style-type: none"> • <i>Property of Estate (Section 1207)</i> 201411026 	9115.11-07
Section 9200	Tax Shelter (Use This Category Only When No Other Category Is Appropriate)	9200.00-00
	201347013	
Section 9832	Definitions for Chapter 100	9832.00-00
	201618010 201610021 201616008	

Section 9999	Miscellaneous Issues	9999.00-00
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	• 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
	• <i>Tax Protest Cases</i> 201909010	9999.94-02
	• Substance v. Form Issues Not Contained in Present List 201311023 201501012	9999.97-00

• Not Able to Identify Under Present List

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