

Publication 1078
Issue: 02/24/2023

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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| • Stock Reacquisition Expenses 201204010 | 162.34-00 |
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| • Installment Purchases 201405005 | 163.01-00 |
| • Limitation on Investment Interest in General | 163.03-00 |
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| • <i>Investment Income and Expenses</i> 201213008 201214004 201217004 201745007 | 163.03-03 |
| • Personal Interest in General 201306018 | 163.05-00 |

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| | • Qualified Residence Interest 201201017 | 163.06-00 |
| | • <i>Acquisition Indebtedness</i> 201201017 201328023 | 163.06-01 |
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| | • <i>S Corporations</i> 201405005 | 163.07-07 |
| | • Registration-required Obligations 202039001 201504004 201610015 201614026 202110007 202210018 202210019 202210020 | 163.08-00 |
| | • Limitation on Deduction for Certain Interest Paid By Corporation to Related Person 201202021 | 163.10-00 |
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| | • Disqualified Debt Instruments 201336018 201517003 | 163.13-00 |
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| | • Taxes Assessed Against Local Benefits 201310029 | 164.09-00 |
| | • Other 201531016 | 164.12-00 |
| Section 165 | Deductions For Losses 201240007 201240015 201306018 201308025 201325007 201328031 201612003 201308025 201343021 201351020 201411030 201451004 201451014 201511018 201511022 201515001 201529008 201642035 201737011 201829004 201830005 201910001 202004010 202044006 202224010 202302011 | 165.00-00 |
| | • Limitations on Losses of Individuals - Transaction Entered Into For Profit 201515001 | 165.03-00 |
| | • Limitations on Losses of Individuals - Casualty and Theft 201213022 201346009 201445009 | 165.04-00 |
| | • Worthless Securities 201252008 201333012 201524016 201552026 201610004 201650013 201829004 201830005 202140002 | 165.06-00 |
| | • <i>Securities In Affiliated Corporations</i> 201314005 201325007 201347002 201829004 | 165.06-02 |
| | • <i>Other</i> 201548003 | 165.06-03 |
| | • Disaster Losses 201306017 201542002 202002014 | 165.07-00 |

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| | • Wagering Losses 201539028 202042015 | 165.08-00 |
| | • Other 201552026 | 165.11-00 |
| | • Abandonment Losses 201612003 202302011 | 165.13-00 |
| Section 166 | Bad Debts 201328031 201515018 201602005 201842006 202224011 | 166.00-00 |
| | • Partially Worthless Debt 201642034 | 166.03-00 |
| | • Worthless Securities 201450011 | 166.05-00 |
| | • Other 201302024 | 166.06-00 |
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| | • Property Used in the Trade or Business 201330034 201330034 | 167.01-00 |
| | • Reasonable Allowance 201625011 | 167.03-00 |
| | • Basis 201214007 201249013 | 167.07-00 |
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| | • <i>Buildings</i> 201515007 | 167.13-05 |
| | • Date Property Placed in Service 201205005 201302007 201311003 201326008 201326009 | 167.19-00 |
| | • Public Utility Property 201718017 201722006 202020011 202303003 | 167.22-00 |
| | • <i>Normalization Rules</i> 201223013 201223014 201334036 201418024 201436037 201436038 201438003 201519021 201531010 201531011 201531012 201532018 201532024 201532025 201534001 201541010 201544018 201548017 201603017 201619005 201640005 201709008 201717008 201718015 201739001 201743009 201745002 201752002 201817006 201828010 201842001 201921005 201949006 202020011 202142002 202205002 202213001 202239002 | 167.22-01 |
| | • Computer Software 201549024 | 167.28-00 |
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| | • Recovery Period 201216029 | 168.18-00 |

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| | • 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 |
| | • Redeterminations, Changes in Use 201228036 201450001 | 168.32-00 |
| | • Retirements 201710006 | 168.35-00 |
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| | • Time of Making Contribution 201730012 201730017 201730018 201730019 | 170.01-00 |
| | • Value of Contribution 201319010 201443019 201443020 | 170.02-00 |
| | • Percentage Limitations | 170.07-00 |
| | • <i>Educational Organizations</i> 201417018 | 170.07-02 |
| | • <i>Publicly Supported Organizations</i> 201621015 201952009 | 170.07-06 |
| | • Percentage Limitations - Corporations 201226021 | 170.08-00 |
| | • Donees of Charitable Contributions in General 201228026 201239011 201240036 201342011 201711014 | 170.09-00 |
| | • <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 |

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| | • <i>Inventory and Other Property</i> 201414014 | 170.11-03 |
| | • <i>Qualified Appreciated Stock</i> 201848005 | 170.11-05 |
| | • Disallowance of Deduction | 170.12-00 |
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| | • <i>Conservation Purpose</i> 202130014 | 170.14-03 |
| | • Other 201307008 201322046 201403016 201936002 201936003 | 170.19-00 |
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| | • Carryback and Carryover 201228013 201233006 201249004 201309013 201310025 201335007 201532004 201616009 201628003 201919012 201928014 | 172.01-00 |
| | • <i>Allowance Only to Same Taxpayer (Libson Shops)</i> 201605018 | 172.01-01 |
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| | • Deferred Statutory or Tort Liability Losses 201442054 | 172.07-00 |
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| | • Amortization of Reforestation Expenditures 202228014 | 194.10-00 |
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| Section 197 | Amortization of Goodwill & Certain Other Intangibles 201203004 201228011 201317003 201501011 201543014 201642032 201702035 201709003 201820013 201906002 202024002 202037001 202119007 202120005 202224011 | 197.00-00 |
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| | • Medical Care 201933005 | 213.05-00 |
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| | • Payment For Child Support | 215.08-00 |
| | • <i>Specification In Instrument</i> 201706006 | 215.08-04 |
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| | • Development Costs | 263.02-00 |
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| | • Permanent Improvements 201213023 | 263.03-00 |
| | • Leases | 263.08-00 |
| | • <i>Payment for Cancellation</i> 202224010 | 263.08-03 |

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| | • <i>Acquisition Costs</i> 201442021 201528012 201549020 201624021 | 263.08-04 |
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| | • Allocation Between Capital Expenditure and Expense 201234026 201234027 201827009 201850013 201908013 201930024 202002008 202017022 202029001 | 263.14-00 |
| | • Election to Deduct or Capitalize Certain Expenditures 201221013 201405009 201535002 202224005 | 263.16-00 |
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| | • Exceptions | 263A.02-00 |
| | • <i>Substantially Constructed Self-Constructed Property</i> 201515007 | 263A.02-10 |
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| | • Allocation Methods 201439001 | 263A.04-00 |
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| | • Oil and Gas Activities 201211011 | 263A.13-00 |
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| | • Exceptions 201322035 201617004 | 264.03-00 |
| | • Key Persons 201617004 201736019 | 264.04-00 |
| | • Allocation of Interest Expense to Policy Cash Values 201617004 | 264.05-00 |
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| | • Losses: Deduction Disallowed 201343021 | 267.01-00 |

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| | • <i>Matching of Deduction and Payee Income</i> 201228035 | 267.02-01 |
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| | • <i>Controlled Group Defined</i> 201405009 | 267.07-01 |
| | • <i>Deferral of Loss from Sale or Exchange Between Members</i> 201203004 201323005 201334006 201419011 201603002 201702035 201705004 | 267.07-02 |
| Section 274 | Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable) 201501010 | 274.00-00 |
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| | • Percentage Disallowance for Meals and Entertainment Deductions 201219021 | 274.14-00 |
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| | • <i>Form v. Substance</i> 201552027 201640018 | 301.01-07 |
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| | • Liquidation v. Reorganization 201350001 | 301.04-00 |
| | • Constructive Dividend 201350001 | 301.07-00 |

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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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| | • Constructive Ownership 202219011 | 302.05-00 |
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| | • Acquisition by Subsidiary | 304.01-00 |
| | • <i>Distribution to which Section 301 Applies</i> 201252008 201330004 201330004 | 304.01-03 |
| | • Acquisition by Related Corporation (Other Than Subsidiary) | 304.02-00 |
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| | • Control Requirement Met 201601001 | 304.03-00 |
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| | • Stock Dividends 201304002 201404005 201446013 201447019 201516047 201537020 | 305.01-00 |
| | • Distributions in Lieu of Money 201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015 201552011 201607003 201629003 201631005 201637013 201709011 201717005 | 305.03-00 |
| | • Disproportionate Distributions 201213011 201404005 201446013 201537020 201604008 201717005 | 305.04-00 |
| | • Deemed Distributions 201604008 | 305.13-00 |
| Section 306 | Dispositions of Certain Stock | 306.00-00 |
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| | • 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 |
| Section 312 | Effect on Earnings and Profits (Decrease v. No Decrease) 201330002 201330002 201637010 | 312.00-00 |
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| | • Allocation in Separations 201240017 201249012 201330002 201330002 201527003 201644018 | 312.09-00 |
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| | • Year Liquidation Occurs 201228023 202017023 | 331.04-00 |
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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 |
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| | • General Rule 202031002 | 336.01-00 |
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| | • <i>Distribution of Property to a Related Person</i> 201418025 | 336.03-01 |

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| | • <i>Disqualified Property</i> 201418025 | 336.03-02 |
| | • <i>Liquidation to which section 332 Applies</i> 201328003 | 336.03-05 |
| | • <i>Stock Sales and Distributions Treated as Asset Transfers</i> 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 202239010 202240012 202242005 202244006 202246006 202247009 202250008 202301007 202302008 202302009 202302010 | 336.05-00 |
| Section 337 | Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates) 202134013 201404004 201536004 201625009 201725017 | 337.00-00 |
| | • <i>Adoption of Plan and 12-Month Period</i> | 337.01-00 |
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| | • <i>Liquidation v. Reorganization</i> 201921002 | 337.07-00 |
| | • <i>Section 332 Liquidations</i> 201404004 201921002 | 337.10-00 |
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| | • <i>Conversion to Tax Exempt</i> 201725017 | 337.14-00 |
| | • <i>Transfer of Substantially All Assets to Tax Exempt</i> 201404004 | 337.14-01 |
| | • <i>Loss Disallowance</i> 201310015 201606017 201606025 | 337.16-00 |
| | • <i>Basis Reductions on Deconsolidation</i> 201521008 | 337.16-01 |
| | • <i>Allowable Worthless Stock Loss</i> 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 | 337.16-02 |
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| | • <i>Express Election</i> 201214018 201412012 201924014 202114014 202131008 202131009 202133012 202135001 202137001 202226008 202240004 | 338.01-00 |

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| | • <i>Time in which Election must be made</i> | 338.01-02 |
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| | • Qualified Stock Purchase | 338.02-00 |
| | 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035 | |
| | • Consistency Rules | 338.04-00 |
| | 201213013 201214012 | |
| | • Purchase from Related Corporation | 338.09-00 |
| | 201203004 201702035 | |
| | • Deemed Asset Sale and Liquidation in 338(h)(10) Election | 338.80-00 |
| | 201203004 201702035 | |
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| Section 346 | (Amended-1982) Partial Liquidation Defined | 346.00-00 |
| | 202146006 | |
| Section 351 | Transfer to Corporation Controlled by Transferor | 351.00-00 |
| | 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 | |
| | • Control v. No Control by Transferor | 351.01-00 |
| | 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 | |
| | • Section 351 v. Section 304 (See Also 0304.01-01) | 351.12-00 |
| | 201228034 | |
| | • Investment Company Exception | 351.13-00 |
| | 201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020 201810005 202016013 | |
| | • Non-Qualified Preferred Stock | 351.14-00 |
| | 201716045 | |
| | • Exceptions | 351.15-00 |
| | 201552026 | |
| Section 354 | Exchanges of Stock and Securities in Certain Reorganizations | 354.00-00 |
| | 202050014 | |
| | • Exchange v. Liquidation | 354.01-00 |
| | 201423010 | |
| | • Substantially All of the Assets | 354.05-00 |
| | 201731008 202050014 | |

Section 355

Distribution of Stock and Securities of a Controlled Corporation

355.00-00

201202007 201208017 201213001 201213005 201216027 201228030 201228033
201229002 201232033 201236014 201238018 201240013 201244006 201245020
201252017 201305003 201306010 201310023 201312017 201323017 201325009
201328024 201330002 201330022 201612012 201634010 201731004 201330002
201330022 201333007 201334009 201334032 201337003 201338040 201339001
201340009 201341026 201347005 201349006 201352007 201402002 201407005
201411012 201416002 201416005 201418018 201418030 201419005 201419010
201419012 201422018 201423012 201424006 201424009 201424013 201426004
201437006 201441009 201441010 201441016 201503006 201505013 201512001
201524005 201535007 201537018 201601001 201603005 201603006 201603020
201624011 201626017 201633014 201634010 201641011 201643008 201644018
201651010 201706005 201716002 201721002 201734004 201740015 201801012
201805012 201817001 201818010 201827008 201848016 201851004 201852015
201919008 201920009 201921002 201921010 201930011 201931005 201940007
201944002 201948001 201949013 201949014 202009002 202010003 202019016
202022004 202026001 202029003 202033003 202035009 202036001 202036005
202045001 202045003 202047007 202051009 202118004 202123006 202126005
202132005 202132006 202145020 202150012 202151001 202152010 202201005
202218001 202218002 202220003 202223004 202224012 202225006 202227008
202231004 202231013 202235002 202236007 202243003 202244009 202246008
202248008 202304005 202304007 202305010

• *Spin-Off*

355.01-00

201202007 201203004 201211008 201213018 201215005 201216023 201216027
201228002 201228030 201232014 201232033 201233016 201236014 201240017
201244006 201244008 201246027 201249012 201251006 201305003 201306006
201308002 201312017 201312020 201312022 201314001 201315009 201315016
201325009 201328024 201329005 201330007 201330022 201612012 201634010
201731003 201731004 201308002 201330007 201330022 201334009 201334032
201335001 201336012 201337007 201338040 201340009 201341004 201341013
201341026 201347005 201348005 201349006 201350007 201352007 201404002
201407005 201409002 201409003 201411002 201412013 201415001 201416005
201418030 201418039 201418046 201419005 201419010 201419012 201422004
201422012 201423006 201423010 201424005 201424006 201424008 201424009
201424011 201424013 201426004 201426008 201430002 201433007 201436033
201437006 201437013 201438009 201440014 201441008 201441009 201441016
201443017 201445008 201503006 201504007 201505007 201505013 201511001
201512001 201516014 201528006 201535006 201535007 201537018 201538015
201542004 201603005 201603006 201603020 201605016 201607003 201613008
201614017 201626017 201634010 201637013 201651010 201706005 201734004
201740015 201801012 201802007 201820016 201827006 201827008 201833011
201834006 201835001 201836001 201839006 201845009 201851005 201852015
201910004 201920009 201923003 201925004 201931007 201935009 201943011
201944002 201945022 201948001 201949014 202009002 202035009 202045001
202047007 202051011 202107009 202118004 202126005 202132006 202139001
202139006 202145020 202145027 202149006 202150009 202151001 202151004
202152010 202208012 202209002 202210012 202224002 202224012 202225006
202227008 202231004 202231013 202236007 202244008 202244009 202246005
202246008 202248008 202249011 202249014 202304005 202304007 202305010

• *Split-Off*

355.01-01

201208017 201213001 201213002 201213005 201230007 201232033 201234009
201238018 201240016 201245020 201246027 201252017 201306010 201308017
201308018 201310023 201313016 201323017 201327003 201330002 201330007
201731003 201308017 201308018 201330002 201330007 201337003 201350007
201352007 201403002 201404002 201405003 201411002 201411012 201418019
201422017 201426007 201435005 201512001 201625012 201625013 201851004
201920008 201923003 201945016 201949013 202019016 202026001 202031006
202033005 202108010 202132005 202151001 202211009 202218002 202220003
202224002 202231013 202235002 202243003 202244009 202304005

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| | • <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 |
| | 201251006 201528016 201624004 201633009 201643008 201706005 202009002 202150004 | |
| | • 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 |
| | 201731004 201437013 201605016 201703012 201945022 202218002 202248008 | |
| | • 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 |
| | 202244008 202246005 | |
| | • 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 | |

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| | • Allocation of Basis 201411006 201437007 202218002 202244008 202246005 | 358.02-00 |
| | • Assumption of Liabilities 201721002 | 358.03-00 |
| Section 361 | Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized) 201228033 201634010 201409003 201504007 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010 201802007 201818010 201833011 201839006 201852015 201925004 201949013 201949014 202019016 202022004 202026001 202036005 202051009 202123006 202132005 202151001 202152010 202220003 202224012 202231004 202231013 202244009 202304005 | 361.00-00 |
| | • Exchanges Not Solely in Kind 201423010 201440014 201910004 | 361.01-00 |
| | • Distributions 201607003 201627001 201827006 201839006 201925004 201949014 202019016 202151004 202231004 202244008 202244009 202246005 | 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 202244009 | 361.02-02 |
| Section 362 | Basis to Corporations 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028 201839013 202050010 202051009 202203010 | 362.00-00 |
| | • Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201701005 201418013 201418041 201418042 201505028 201521011 201545013 201736001 201832011 201832012 202244008 202246005 | 362.01-00 |
| Section 367 | Foreign Corporations 201348011 201432002 201639014 201746022 201935004 201936004 202107010 202107011 | 367.00-00 |
| | • 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) 201530020 | 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 |

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| | • 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 202243003 202244009 202246008 202248008 202304005 202304007 | |
| | • 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 |

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| <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 202243003 202244008 202244009 202246008 202249011 202249014 202304005 202304007 | |
| <ul style="list-style-type: none"> • Recapitalization (Type "E") | 368.05-00 |
| 201308001 201315009 201315020 201315021 201308001 201424010 201835001 | |
| <ul style="list-style-type: none"> • Change in Identity, etc. (Type "F") | 368.06-00 |
| 201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008 201511020 201611015 201635001 201638004 201737010 201746022 202031002 202102007 202107010 202107011 | |
| <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 |
| 201214013 201224006 201234009 201240016 201424007 201625012 201625013 | |
| <ul style="list-style-type: none"> • Plan of Reorganization | 368.09-00 |
| 201411002 201626002 201627001 202128001 202305010 | |
| <ul style="list-style-type: none"> • <i>Several Steps</i> | 368.09-01 |
| 201252014 201411002 | |

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| | • Liquidation v. Reorganization 201505012 | 368.12-00 |
| | • Transactions Involving Two or More Investment Companies 201247009 | 368.13-00 |
| | • Transfer by Corporation in Title 11 Case (Type "G") 201208036 201230020 201523001 201644018 201716002 201805012 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 |

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| | • <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 202240018 202305001 | 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 202305001 | 401.27-00 |

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| | • Cash or Deferred Arrangements | 401.29-00 |
| | 201417025 201527042 201532036 201601012 201722014 201833012 202023001 202126001 202304001 | |
| | • <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 202304001 | |
| | • Exempt Trust | 402.01-00 |
| | 201417025 201821008 201831006 201936009 | |
| | • Non-Exempt Trust | 402.02-00 |
| | 201749007 | |
| | • Foreign Situs Trust | 402.03-00 |
| | 201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046 | |
| | • Amounts Distributed or Made Available to Beneficiary | 402.06-00 |
| | 201431037 201527042 | |
| | • Unrealized Appreciation of Employer's Securities | 402.07-00 |
| | 201242019 201427024 202210004 | |
| | • Rollover Contributions | 402.08-00 |
| | 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201618014 201330047 201341038 201346013 201403020 201403025 201418063 201419020 201419021 201420026 201426032 201442070 201443029 201443030 201445028 201446031 201446032 201446038 201448033 201452022 201452025 201505045 201514020 201521022 201524027 201535026 201539036 201543022 201622040 201936009 | |
| | • <i>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 |
| | 201523019 201523020 201821008 201839005 201936009 | |
| | • Tax on Lump Sum Distributions | 402.09-00 |
| | 201241019 202019008 | |
| Section 403 | Taxation of Employee Annuities (Taxable v. Not Taxable) | 403.00-00 |
| | 201230030 | |
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| | • <i>Involuntary</i> 201231004 201442049 | 481.02-02 |
| | • Acceleration of Adjustment 202139004 | 481.07-00 |
| Section 482 | Allocation of Income and Deductions Among Taxpayers 201945026 202107010 202107011 202118013 | 482.00-00 |
| | • Control 201751014 | 482.02-00 |
| | • Services 201751014 | 482.09-00 |
| | • Transfer or Use of Intangibles 202118013 | 482.11-00 |
| | • <i>Cost Sharing Agreements</i> 202118013 | 482.11-08 |
| Section 483 | Interest on Certain Deferred Payments | 483.00-00 |
| | • Payments to Which Section Applies | 483.02-00 |

• Indefinite as to Time, Liability, or Amount (Contingent)
201451003

483.02-01

Section 501

Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)

501.00-00

201204019 201210044 201216040 201217018 201217019 201218041 201219024
201219025 201221023 201224033 201224036 201229001 201229010 201230025
201232036 201233017 201234030 201236032 201242014 201242015 201242017
201244021 201245021 201303017 201305013 201311028 201311029 201313034
201317011 201319031 201322041 201323024 201325017 201701021 201731016
202021026 201333014 201335014 201338052 201340020 201347022 201350044
201407014 201410035 201411037 201415008 201415010 201417017 201419015
201424024 201429027 201431032 201433016 201433017 201433020 201434022
201434023 201451030 201451033 201505040 201505041 201505042 201507026
201517008 201614040 201620011 201641025 201652029 201710035 201710036
201718036 201720010 201733015 201744020 201822029 201827013 201827014
201832013 201832015 201835009 201838008 201841007 201841008 201847011
201904008 201917008 201918018 201918019 201925017 201928016 201931012
201932016 201935013 201940010 201940011 201941030 201942011 201944015
201947020 202004012 202005022 202009025 202009028 202014017 202014022
202015019 202015022 202015025 202015027 202016025 202016028 202017026
202022006 202022007 202031010 202032007 202032008 202033006 202034012
202036008 202041007 202041009 202044011 202046010 202047009 202047010
202047012 202047014 202049005 202052040 202102009 202102010 202102011
202102012 202102013 202105008 202105009 202105011 202107012 202109007
202109008 202110044 202113009 202114023 202117014 202117023 202119002
202122011 202122012 202124009 202124010 202124011 202124012 202124013
202126024 202129015 202129016 202138008 202141024 202141025 202145028
202145031 202150020 202152019 202152022 202213011 202217008 202218025
202218026 202221009 202222007 202223016 202224015 202227010 202231015
202232017 202232020 202232021 202232022 202232023 202233019 202234007
202235012 202237011 202237019 202240028 202242009 202242012 202242015
202242016 202242023 202243019 202244020 202244021 202245009 202247015
202247016 202302017 202305015 202306011

• Instrumentalities of U.S.

501.01-00

201749019 201503016 201503019 201509039

• Title-Holding Company

501.02-00

201309014 202001027 201552033 201617011 202101005 202221008

• Religious, Charitable, etc., Institutions and Community Chest

501.03-00

201202039 201202040 201203019 201203020 201203021 201203022 201203023
201203030 201203031 201206018 201209009 201209010 201210041 201210044
201215010 201215011 201217018 201217019 201217020 201217022 201217026
201218016 201218017 201218019 201218022 201218023 201218041 201219025
201219026 201219027 201219029 201221022 201221023 201224033 201224036
201225014 201225015 201225016 201225017 201226029 201229001 201229010
201231012 201231017 201232034 201232036 201235021 201235022 201239011
201240028 201240029 201240036 201241009 201241011 201242014 201244021
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201314049 201314058 201315027 201317020 201318009 201318012 201318017
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201323030 201323034 201324020 201325015 201325017 201327011 201327012
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201749015 201749017 201749018 201911006 201911007 201911009 201911017
201911018 202001018 202001019 202001020 202001021 202001022 202001023
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201333015 201333016 201335015 201335016 201335025 201335026 201335027
201338049 201338052 201338054 201338059 201342011 201345030 201345031
201349016 201349017 201349022 201349024 201350041 201350042 201350044
201350045 201350046 201351028 201402015 201402016 201402017 201405017
201405018 201405019 201405020 201405021 201405022 201405024 201406011
201406012 201406013 201406014 201406015 201406017 201407015 201407018
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201413012 201414021 201414022 201414023 201414025 201414026 201414032
201415004 201415005 201415006 201415009 201416010 201417017 201417018
201417023 201418054 201418055 201418057 201418058 201418059 201419015
201420020 201421022 201423027 201423029 201424024 201424025 201428022
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201440020 201440021 201441018 201442057 201442066 201445011 201445012
201445013 201448026 201449001 201450022 201451031 201451034 201451046
201452017 201452019 201452020 201502016 201503018 201503019 201503021
201505039 201505040 201505041 201505042 201506011 201507023 201507026
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201514012 201514014 201514015 201515034 201516066 201517009 201517010
201517012 201517013 201517014 201518021 201519032 201519033 201522006
201524026 201526018 201526019 201526022 201534014 201534015 201534016
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201609007 201611019 201615015 201615022 201620012 201620013 201620015
201623011 201626025 201627002 201631012 201631013 201635006 201637016
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201645015 201645016 201647008 201647009 201647010 201648018 201648019
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201710029 201710030 201710031 201710032 201710034 201710035 201711014
201714030 201715002 201715004 201716047 201716052 201717041 201717042
201717043 201717044 201718037 201719018 201722029 201726013 201729022
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201738013 201742026 201742027 201743019 201744020 201746026 201747008
201750016 201750017 201751015 201751017 201751018 201751019 201751020
201751021 201752009 201752010 201752011 201752012 201752013 201752014
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201808018 201808019 201808024 201809008 201809009 201809010 201809011
201810009 201810011 201813017 201814010 201816011 201816012 201817019
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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201833024 201833025 201833026 201834012 201834013 201835006 201835012
201838009 201843010 201843011 201843012 201843014 201843015 201843016
201844010 201844011 201844012 201846006 201846007 201847010 201852020
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201904016 201905008 201906009 201906010 201906011 201906012 201906013
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201918020 201919015 201921014 201921015 201921016 201921019 201922030
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201926014 201926015 201926016 201927022 201928015 201933016 201933017
201933018 201933019 201933020 201935013 201940011 201941029 201943022
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201951015 202003005 202003006 202004013 202004014 202005020 202005023
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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 202238010 202238011 202238014 202238017 202238018
202239013 202239014 202239017 202239018 202240020 202240022 202240026
202240027 202240028 202242009 202242011 202242012 202242014 202242015
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202243017 202243019 202244017 202244019 202244021 202245006 202245009
202246011 202246013 202246015 202247010 202247011 202247013 202247014
202247015 202247016 202248011 202248012 202248014 202248016 202249016
202249019 202302013 202302017 202304012 202304015 202304016 202305012
202305014 202305015 202305016 202305017 202306009 202306012 202307007
202308011

• *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

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|---|-----------|
| <ul style="list-style-type: none"> • <i>Trusts</i> | 501.03-03 |
| 201219029 201237019 201306023 201317011 201335014 201447049 201451032 201451035 201617011 201710031 202014015 202014019 202050017 202117014 202129015 202131010 202223016 202233019 202235012 | |
| <ul style="list-style-type: none"> • <i>Unincorporated Associations</i> | 501.03-04 |
| 201241010 201731016 201827013 202015019 | |
| <ul style="list-style-type: none"> • <i>Corporations</i> | 501.03-05 |
| 201202038 201204019 201204020 201204021 201205011 201210041 201211026 201215011 201218041 201219025 201219028 201224033 201224036 201227006 201228042 201229001 201229010 201230025 201233018 201236033 201241011 201242014 201244021 201245021 201325014 201701020 201333014 201338052 201346012 201405023 201410035 201419016 201423026 201426028 201428021 201446025 201451036 201521016 201550043 201615018 201622035 201643025 201702042 201712014 201717048 201718038 201721022 201740022 201742028 201743018 201814010 201824012 201832013 201832015 201835012 201838008 201841007 201841008 201847011 201904016 201908024 201917008 201922038 201924018 201929021 201934008 201940010 201941030 201942011 201944017 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 202240028 202242016 202304014 | |
| <ul style="list-style-type: none"> • <i>Civil Rights Groups</i> | 501.03-07 |
| 201217021 201701023 201640019 | |
| <ul style="list-style-type: none"> • <i>Educational Organizations</i> | 501.03-08 |
| 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 202304014 | |
| <ul style="list-style-type: none"> • <i>Fraternal Beneficiary Societies; Secret Societies (See Also 0501.08-00)</i> | 501.03-09 |
| 201951012 | |
| <ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> | 501.03-11 |
| 201210041 201317012 201328035 201445015 201451037 201702002 201703005 201744019 202004012 | |
| <ul style="list-style-type: none"> • <i>Libraries, Museums, etc.</i> | 501.03-13 |
| 201221024 201517011 | |
| <ul style="list-style-type: none"> • <i>Literary Organizations</i> | 501.03-14 |
| 201433020 | |
| <ul style="list-style-type: none"> • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> | 501.03-15 |
| 201215011 201322041 201335024 201438032 | |
| <ul style="list-style-type: none"> • <i>Political Action Organizations</i> | 501.03-17 |
| 201712015 202005020 | |
| <ul style="list-style-type: none"> • <i>Prevention of Cruelty Groups</i> | 501.03-18 |
| 201337017 201831013 | |
| <ul style="list-style-type: none"> • <i>Public Recreation Facilities and Athletic Organizations</i> | 501.03-19 |
| 201204020 201340021 201343028 201619010 201918018 202131011 202140017 202144030 202152019 202152022 | |

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| <ul style="list-style-type: none"> • <i>Religious Organizations</i> 201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022 201904008 202007019 202138010 | 501.03-20 |
| <ul style="list-style-type: none"> • <i>Research Organizations</i> 201701022 202129017 | 501.03-21 |
| <ul style="list-style-type: none"> • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201634025 201415003 201423030 201432037 201652029 202207010 | 501.03-22 |
| <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 202238010 202240028 202242009 202242012 202242015 202242023 202243019 202244018 202244020 202244021 202247015 202247016 202302017 202304014 202305015 202305017 202307007 202308012 | 501.03-30 |
| <ul style="list-style-type: none"> • <i>Limitation of Beneficiaries</i> 201923026 201931011 202011008 202014015 202014016 202034011 202241007 | 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 |

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| <ul style="list-style-type: none"> • Civic Leagues and Social Welfare Groups (See Also 0501.03-25) | 501.04-00 |
| <p>201204018 201205014 201213032 201214035 201215014 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201224031 201224034 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016 201329022 201731017 201749020 202021024 201331006 201333017 201333018 201334045 201335017 201338053 201338055 201349018 201351024 201403019 201403020 201406019 201409013 201411039 201414028 201424028 201425013 201429031 201443021 201449002 201451033 201503020 201505043 201507025 201511025 201518018 201552032 201615014 201640021 201641026 201642037 201710032 201710034 201736026 201750019 201801014 201802018 201803010 201810010 201820020 201832016 201832017 201907013 201922039 201932016 201933014 201933015 201941028 201951011 201951014 202009025 202014018 202015024 202015028 202017039 202022009 202023008 202047015 202052012 202105008 202110020 202120016 202124010 202126025 202128009 202130015 202135009 202145030 202151006 202210023 202214013 202216018 202227011 202227012 202228016 202230013 202232019 202233017 202235011 202244016 202247012 202251008 202306010 202306011 202306013</p> | |
| <ul style="list-style-type: none"> • Local Associations of Employees | 501.04-01 |
| <p>201321033 201321035 201321036 201321038 201323027 201323032 201443020 201736026 201810010</p> | |
| <ul style="list-style-type: none"> • Prepaid Medical Care Association (See Also 0501.03-10) | 501.04-02 |
| <p>201406019 201451033 202101007</p> | |
| <ul style="list-style-type: none"> • Political Activities Organizations | 501.04-03 |
| <p>201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403020 201424028 201449002 201552032 201615014 201951013 202022009 202120016</p> | |
| <ul style="list-style-type: none"> • Community | 501.04-06 |
| <p>201338053 201941028 202023008 202047014 202226014 202227012 202230013 202237011</p> | |
| <ul style="list-style-type: none"> • Homeowners Association | 501.04-07 |
| <p>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</p> | |
| <ul style="list-style-type: none"> • Labor Organizations | 501.05-00 |
| <p>201217022 201311031 201646007 201824014 201951011</p> | |
| <ul style="list-style-type: none"> • Agriculture and Horticulture Organizations | 501.05-01 |
| <p>201205011 201205015 201233018 201327015 201508011 201640024 201716049 201729021 201746027 201849012 201905005 202005022</p> | |

• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 501.06-00

201205014 201205015 201213032 201215014 201218018 201231013 201237021
201246039 201321026 201329023 201329024 201646005 201701019 201731015
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• Performance of Particular Services for Members 501.06-01

201203018 201205014 201205015 201213032 201231013 201242016 201321026
201327015 201701019 201731015 201749016 201347022 201411040 201424023
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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

• Conduct of Business for Profit 501.06-02

201327015 201810011 201814011 202018008 202117016 202122016 202221016

• Professional Associations (See Also 0501.03-11) 501.06-03

201217022 201347022 201621017 201746028

• Social Clubs 501.07-00

201204018 201213033 201219032 201225018 201240025 201240027 201240030
201241018 201306027 201315030 201317014 201317015 201317016 201318026
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201330041 201333019 201338044 201338050 201405026 201405027 201406016
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201511024 201515035 201529011 201551010 201605021 201615019 201615021
201623012 201635007 201635008 201636045 201638028 201640020 201642036
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201806012 201824013 201824014 201835007 201845030 201848017 201928016
201941026 201943026 201948009 201951012 202015018 202015023 202017037
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202052024 202052027 202052035 202052045 202052046 202052047 202052048
202110023 202110025 202110028 202110032 202110033 202110035 202110037
202110039 202110040 202110041 202110043 202110046 202110047 202123009
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202230012 202230014 202233015 202237013 202237014 202237015 202237018
202238012 202238013 202238015 202238016 202239016 202239019 202240021
202240023 202240024 202240025 202242013 202242019 202242022 202243010
202243012 202243014 202243015 202243016 202243018 202244014 202244015
202244022 202245007 202245008 202246012 202246014 202246016 202248015
202249017 202302016 202303013 202304010 202304011 202304013 202305013
202306014

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| <ul style="list-style-type: none"> • <i>Profit v. Not for Profit</i> 201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201835007 202015023 | 501.07-01 |
| <ul style="list-style-type: none"> • <i>Distribution of Assets</i> 201204018 201213034 201213035 201515035 202226016 | 501.07-02 |
| <ul style="list-style-type: none"> • <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030 201629009 202201014 202227010 | 501.07-03 |
| <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 202242013 | 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 202239015 | 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 |

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|---|-----------|
| <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 |
| <ul style="list-style-type: none"> • Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015 202052016 202149011 202221010 | 501.19-00 |
| <ul style="list-style-type: none"> • Section 501(c)(25) Organizations 202226017 | 501.25-00 |
| <ul style="list-style-type: none"> • Religious and Apostolic Organizations 201310047 | 501.26-00 |
| <ul style="list-style-type: none"> • Cooperative Hospital Service Organizations 201218016 | 501.27-00 |
| <ul style="list-style-type: none"> • Dedication of Assets to an Exempt Organization 201706019 201841007 201841008 201904016 201940010 201941030 201942011 | 501.29-00 |
| <ul style="list-style-type: none"> • Control of Corporation 201224031 201224034 201247017 201428029 201433017 201839015 202020024 202101008 | 501.30-00 |
| <ul style="list-style-type: none"> • <i>Closely Controlled Organizations</i> 201306026 | 501.30-01 |
| <ul style="list-style-type: none"> • <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047 | 501.30-02 |
| <ul style="list-style-type: none"> • Proof of Exemption 201235023 201701020 201649016 201710035 201710036 201835012 202032008 202114023 | 501.31-00 |
| <ul style="list-style-type: none"> • <i>Domestic Fraternal Societies</i> 201404012 | 501.31-01 |
| <ul style="list-style-type: none"> • 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 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 |

• *Distribution of Assets to Private Individuals*

501.32-01

201203025 201209011 201209012 201209013 201213031 201215012 201215013
201216040 201218021 201228040 201230024 201232035 201234029 201252024
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201822032 201831014 201831015 201835009 201907008 202017030 202040008
202044011 202122017 202131011 202141027 202150031

• *Private v. Public Interest Served*

501.33-00

201202038 201202039 201203024 201203025 201204019 201204020 201205010
201205011 201205012 201209011 201209012 201209013 201210042 201210043
201211025 201211026 201213031 201215012 201215013 201216040 201217019
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201936010 201940011 201941027 201941029 201944015 201944016 201947020
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202036008 202040008 202041007 202044011 202046010 202047009 202047010
202047012 202052022 202052034 202053020 202101008 202102009 202102010
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202308012

• *Trustees Serve Private Interest*

501.33-01

201226029 201228041 201236033 201315028 201350043 201414024 201451043
201451045 201652029

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|---|------------------|
| <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 202242010 202242016 202244018 202302017 202305015 202308012</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 202242010 202249018 202307007</p> | |
| <ul style="list-style-type: none"> • <i>Section 501(c)(3) Organizations</i> | 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 202307007</p> | |
| <ul style="list-style-type: none"> • <i>Fairs, Trade Shows, Exhibitions, etc. (See also 0512.07-00)</i> | 501.36-02 |
| <p>202031011 202047014 202125022 202127040 202237011</p> | |
| <ul style="list-style-type: none"> • <i>Publishing Activities, Radio, Television, etc.</i> | 501.36-03 |
| <p>201204021 201252025 201433020 201526020 201710031 201710033 201835008 202005021 202144028</p> | |
| <ul style="list-style-type: none"> • <i>Fund Raising (See also 0512.06-00)</i> | 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"> • <i>"Action" Organizations</i> | 501.38-01 |
| <p>201415007 201430014 201505042 201908024 201932017</p> | |
| <ul style="list-style-type: none"> • <i>Electing Expenditure Test</i> | 501.38-02 |
| <p>201239012 201415007 201804005 202206013</p> | |
| <p>Section 502</p> | |
| <ul style="list-style-type: none"> • Feeder Organizations (Exempt v. Not Exempt) | 502.00-00 |
| <p>201317011 201444043</p> | |

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| 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 |

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| | • <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 202245012 202248017 202305020 | |
| | • <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 | |

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| 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 | |
| Section 521 | Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt) | 521.00-00 |
| | 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 | |
| Section 529 | Qualified State Tuition Programs | 529.00-00 |
| | 201310043 201317017 | |
| Section 531 | Imposition of Accumulated Earnings Tax (Imposed v. Not Imposed) | 531.00-00 |
| | 201653017 | |
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| | • Income Defined 201320009 | 643.02-00 |
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| | 201507008 201908005 | |
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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 Agreement 201517006 201537002 201537003 | 704.01-00 |
| | • <i>Section 704(c) Considerations</i> 201216019 201421001 201505001 201537002 201537003 201710007 201710008 201747001 | 704.01-04 |
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| | • <i>Losses Disallowed</i> 201343021 | 707.02-01 |
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| | • Termination 201244004 201326007 201528007 201619001 201643016 201643017 201643018 201643019 201723008 201723009 | 708.01-00 |
| | • Merger, Conversion or Consolidation 201619001 201643016 201643017 201643018 201643019 201929019 | 708.02-00 |
| | • Division 201619001 201643016 201643017 201643018 201643019 | 708.03-00 |
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| Section 731 | Extent of Recognition of Gain or Loss on Distribution 201314004 201421001 201421016 201511020 201537002 201537003 | 731.00-00 |
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| | • Adjustments to Basis 201929019 | 743.02-00 |
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| | • Liability to Which Property is Subject 201525010 | 752.03-00 |
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| | 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201314013 201632006 201632007 201632008 201632009 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201443011 201506001 201506002 201521012 201528027 201530004 201548012 201603018 201610002 201611008 201620002 201620003 201624016 201624020 201629002 201709005 201709006 201709009 201717014 201717038 201726002 201726010 201728015 201736007 201738007 201811011 201811012 201812008 201814008 201815002 201816006 201817018 201819005 201819010 201823001 201826005 201826007 201826008 201834004 201840003 201846003 201848014 201851006 201851007 201852013 201902024 201902025 201904012 201904013 201917003 201918012 201919007 201919010 201920010 201923015 201924007 201924008 201924010 201924012 201927012 201929016 201933002 201934002 201937012 201943017 201945023 201949010 201950001 201950002 202005014 202006007 202020020 202049001 202050011 202129004 202130006 202130009 202135007 202138006 202211003 202214012 202218008 202218009 202218010 202218011 202218012 202218013 202218014 202218015 202218016 202218017 202218018 202218019 202218020 202218021 202218024 202219004 202219010 202220004 202222002 202244002 202250002 202308002 | |
| | • Timeliness of Election | 754.02-00 |
| | 201201007 201201014 201251004 201314013 201632006 201632007 201632008 201632009 201341002 201410014 201410019 201410020 201410021 201410022 201410023 201410025 201410026 201426012 201440003 201442003 201443011 201444016 201444017 201448002 201505017 201505018 201505019 201505020 201505021 201505022 201505023 201505024 201505025 201505026 201505027 201508003 201510024 201514002 201519023 201525008 201532014 201543002 201605007 201611008 201624005 201629002 201640011 201645001 201645008 201648005 201649003 201649005 201705008 201707011 201709005 201709006 201709009 201718013 201719006 201719007 201722013 201726002 201726010 201729015 201736004 201738007 201742001 201804006 201816006 201818003 201818007 201819005 201819010 201823001 201830010 201833007 201839004 201840003 201840005 201841003 201851006 201851007 201909004 201918012 201920010 201924008 201924012 201926003 201929016 201933002 201934002 201943017 201947014 201949010 202005014 202006007 202007003 202007004 202015014 202049001 202050011 202113003 202114003 202129004 202130009 202138006 202143006 202143007 202144016 202144017 202144018 202144019 202144020 202144021 202144022 202144023 202144024 202211003 202214012 202215001 202219010 202222002 202244002 202250002 202250003 202308002 | |
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| | 201517006 | |
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| | • Adjustments for Increase or Decrease 201845020 202235004 | 807.01-00 |
| | • Method of Computing Reserves for Purposes of Computing Income 201312031 201939003 | 807.03-00 |
| | • <i>Amount of Reserve</i> 201844009 | 807.03-01 |
| | • <i>Applicable Federal Interest Rate/Prevailing State Assumed Interest Rate</i> 201640008 201645010 201939003 | 807.03-03 |
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| | • <i>Look-Through Diversification</i> 201540004 | 817.08-04 |
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| | • Alternative Tax Small Companies 201433012 201744009 201845024 201950003 202040004 202102008 | 831.02-00 |
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| | • Gross Income Requirement 201206015 201319003 201406007 201425009 201524020 201716001 201716024 201716025 201716026 201716027 201716028 201716029 201716030 201716031 201716032 201716033 201716034 201716035 201716036 201716037 201716038 201716039 201716040 201716041 201716042 201716046 201717020 201717021 201717022 201717024 201717025 201717026 201717027 201717028 201717029 201717031 201717032 201717033 201717034 201717035 201718030 201718032 201719021 | 851.02-00 |

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| | • Election 201629004 201705005 201707009 201734001 201845015 201845016 201845017 201845018 201845019 202017016 202146004 202202004 202203006 | 853.01-00 |
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| Section 856 | Definition of Real Estate Investment Trust 201204006 201205004 201208007 201208012 201208014 201214009 201216031 201218007 201226004 201232032 201234006 201238009 201244012 201250019 201251005 201252009 201304004 201310020 201311009 201313017 201314002 201315007 201316013 201317001 201320007 201323016 201327006 201328018 202001011 201341032 201407011 201418037 201423011 201424020 201427001 201428004 201428005 201429017 201429024 201431018 201431020 201432014 201433011 201441014 201443017 201444022 201450005 201450017 201509019 201516018 201516049 201521006 201523015 201528006 201537020 201546006 201549013 201549023 201551007 201620001 201647005 201705007 201716002 201716043 201720008 201725002 201732012 201819006 201828008 201828009 201843004 201848008 201904005 201917006 201923023 201928013 201929014 201929015 201930003 201939001 201948006 201949004 201949005 201949007 202002009 202002012 202006001 202012003 202012012 202015015 202020007 202024003 202029002 202031001 202035005 202035008 202037008 202040001 202051004 202051006 202051008 202053008 202102002 202104002 202104008 202105006 202110004 202110005 202111003 202120006 202120013 202121006 202123002 202128006 202129005 202142005 202144006 202144011 202144012 202148004 202148005 202149005 202205003 202205004 202205005 202205006 202205007 202205008 202205009 202205010 202205011 202205012 202205013 202206001 202206002 202206003 202206004 202206005 202211007 202213003 202220012 202226002 202235006 202237004 202301003 202305005 | 856.00-00 |
| | • Income Requirements 201225008 201225009 201246013 201407011 201418022 201428002 201433005 201518010 201522002 201524017 201527012 201527013 201546006 201602003 201605005 201620001 201649013 201652012 201722016 201732012 201742008 201742009 201742010 201742011 201742012 201742013 201751011 201816002 201816003 201820012 201841002 201845001 201848013 201901001 201907001 201910002 201928013 201939001 202005017 202005018 202006001 202024003 202029002 202102002 202132002 202133003 202150014 202205001 202235006 202305009 | 856.01-00 |
| | • Investment Requirements 201236006 201315007 201406009 201428002 201450017 201503010 201515009 201518010 201521006 201524017 201551007 201602003 201628009 201740017 201820012 201930003 202002009 202002012 202031001 | 856.02-00 |
| | • Other Requirements 201225008 201225009 201530014 201848008 201917006 202038009 | 856.03-00 |

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| | • Rents From Real Property | 856.04-00 |
| | 201206001 201225008 201225009 201250003 201250008 201301007 201320001 201320002 201334033 201341015 201450017 201549013 201716044 201740017 201751011 201812009 201901001 201907001 201930003 201944011 202002009 202002012 202013006 202013007 202031001 202047003 202132002 202133003 202150014 202205001 202211002 202304003 | |
| | • Interest | 856.05-00 |
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| | 201322009 201515006 | |
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| | • Engaged in Farm Business | 1301.01-00 |
| | 201435006 | |
| Section 1311 | Correction of Error | 1311.00-00 |
| | 201208027 201313027 | |
| | • Inconsistent Position v. No Inconsistent Position | 1311.01-00 |
| | 201710029 | |
| | • Correction Not Barred v. Barred at Time of Error | 1311.02-00 |
| | 201823004 | |
| Section 1313 | Definitions | 1313.00-00 |
| | • Determination v. No Determination | 1313.01-00 |
| | 201247001 201247011 201622032 | |
| Section 1341 | Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right | 1341.00-00 |
| | 201224029 201328031 | |

Section 1361

Definitions

1361.00-00

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• *Small Business Corporation v. Not a Small Business Corporation* 1361.01-00
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• *Number of Shareholders* 1361.01-01
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• *Shareholder Not an Individual or Permitted Trust or Estate* 1361.01-02
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• *Non-Resident Alien as Shareholder* 1361.01-03
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• *More than One Class of Stock* 1361.01-04
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• *Ineligible Corporation* 1361.01-05
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• *Certain Trusts Permitted as Shareholders* 1361.03-00
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• *Grantor Trusts* 1361.03-01
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• *Qualified Subchapter S Trusts* 1361.03-02
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• *Electing Small Business Trusts* 1361.03-03
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• *Qualified Subchapter S Subsidiary* 1361.05-00
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• Eligible v. Ineligible 1362.01-00
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• Shareholder Consent 1362.01-01
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• Election After Termination 1362.01-02
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• *Late Elections*

1362.01-03

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• *Termination of Election*

1362.02-00

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| <ul style="list-style-type: none"> • <i>Passive Investment Income</i> | 1362.02-03 |
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1362.04-00

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202228013 202229026 202231009 202233001 202233004 202233005 202233006
202234003 202234004 202235003 202235008 202238002 202238009 202239008
202241003 202241004 202241005 202242001 202243007 202244001 202246001
202247004 202248002 202249004 202250007 202251001 202251004 202301008
202302004 202303002 202304004 202305002 202305004 202307004 202307005
202308004 202308005 202308006

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| Section 1366 | Pass-Thru of Items to Shareholders 201327009 201333008 201429025 | 1366.00-00 |
| Section 1367 | Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders 201237017 201421015 201440013 | 1367.00-00 |
| Section 1368 | Distributions 201207002 201216027 201328025 • Accumulated Adjustments Account 201421015 201440013 201446021 | 1368.00-00 1368.01-00 |
| Section 1374 | Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) 201202014 201219003 201314008 201348007 201722008 | 1374.00-00 |
| Section 1375 | Tax Imposed On Certain Passive Investment Income 202005004 | 1375.00-00 |
| Section 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 | 1381.00-00 |

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| | • Certain Other Cooperatives 201228014 | 1381.02-00 |
| Section 1382 | Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 201945011 202014011 202214004 202224003 | 1382.00-00 |
| | • Gross Income 201852003 201902001 202048004 | 1382.01-00 |
| | • Patronage Dividends 201228035 201809005 202035006 | 1382.02-00 |
| | • Exceptions 201407003 201852001 | 1382.04-00 |
| Section 1385 | Amounts Includible in Patron's Gross Income 201604008 201750003 | 1385.00-00 |
| Section 1388 | Definitions; Special Rules 201234018 201750003 201809005 201945011 202014011 202035006 202214004 202224003 | 1388.00-00 |
| Section 1402 | Definitions 201402004 | 1402.00-00 |
| | • Net Earnings From Self-Employment 201916005 202009024 202151005 | 1402.01-00 |
| | • <i>Rentals from Real Estate</i> 202151005 | 1402.01-01 |
| | • <i>Limited Partners</i> 201436049 201640014 | 1402.01-03 |
| | • Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015 | 1402.05-00 |
| Section 1441 | Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201202001 201311006 201727005 201727006 | 1441.00-00 |
| | • Who must Withhold | 1441.01-00 |
| | • <i>Liability of Withholding Agent</i> 201428007 | 1441.01-02 |
| | • Income Subject to Withholding v. Not Subject to Withholding | 1441.02-00 |
| | • <i>Sale or Exchange of Capital Assets</i> 201343020 | 1441.02-03 |
| | • Exemptions from Withholding | 1441.03-00 |
| | • <i>Effectively Connected Income</i> 201428007 | 1441.03-01 |
| Section 1442 | Withholding of Tax on Foreign Corporations (Required v. Not Required) 202134017 201808010 | 1442.00-00 |
| Section 1443 | Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding) | 1443.00-00 |
| | • Income Subject to Withholding 201808010 | 1443.02-00 |
| Section 1461 | Liability for Withheld Tax 201503013 | 1461.00-00 |

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| 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 Consolidated 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 202248009 202249009 | | |
| | • 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 202240017 202248009 202305010 | 1502.13-00 | |
| | • <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 201605013 201722012 201810001 201810002 202203009 202219002 202248009 | 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 202305010 | 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 202249009 | 1502.21-00 | |

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| • 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 202249010 | 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 |

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| | • 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> 201435012 | 1502.98-08 |
| | • Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 | 1502.99-00 |
| Section 1503 | Computation and Payment of Taxes | 1503.00-00 |
| | • Dual Consolidated Loss 202110015 202304008 | 1503.04-00 |
| Section 1504 | Definitions | 1504.00-00 |
| | 201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012 201815008 201927002 | |
| | • <i>Affiliated Group v. Not an Affiliated Group</i> 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004 202049002 | 1504.01-00 |
| | • <i>Includible Corporation v. Not an Includible Corporation</i> 201213012 201214020 201251003 201429007 201433013 201815008 202045003 | 1504.02-00 |
| | • <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002 | 1504.02-01 |
| | • <i>Maquiladora ISP - IRC Section 1504(d) Election</i> 201248002 | 1504.02-02 |
| Section 1563 | Definitions and Special Rules | 1563.00-00 |
| | 201405009 | |
| Section 2001 | Imposition and Rate of Tax | 2001.00-00 |
| | 201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201732029 201817012 201817013 201817014 201817016 202108001 202108002 202108003 202108004 202108005 202108006 202152006 | |

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| Section 2010 | Unified Credit Against Estate Tax | 2010.00-00 |
| | 201612005 201612009 201612010 201618006 201632001 201632003 201632005 201632014 201632017 201632018 201701008 202134001 202134014 202134015 201410013 201418009 201421002 201532002 201537010 201550032 201603007 201603021 201604014 201604016 201605009 201605010 201605011 201606013 201608010 201613010 201613011 201614020 201614021 201614023 201614027 201614028 201614030 201615009 201615010 201617003 201620008 201621007 201622027 201624002 201624014 201624017 201624018 201624019 201626015 201626018 201626019 201630001 201630007 201630012 201631001 201631002 201631003 201633002 201633008 201638013 201638018 201640004 201641005 201641008 201641009 201641010 201642014 201642015 201642016 201642017 201642018 201652008 201652009 201702020 201702025 201702028 201702030 201702031 201702032 201702033 201703006 201703007 201703008 201706011 201709012 201709013 201709014 201709019 201709022 201710004 201710010 201710011 201710014 201712009 201716008 201716013 201716015 201717004 201717007 201718024 201718025 201718027 201719013 201719015 201719017 201719019 202046006 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 | 2033.01-00 |
| | 201323007 | |
| 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 | 2035.01-00 |
| | 201323007 201342001 201702006 | |
| | • Coordination with Other Code Sections | 2035.06-00 |
| | 201327010 | |

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 202303004 202303005
202303006 202303007 202303008 202303009 202303012

• Retention of Possession or Enjoyment of Right to Income From Property 2036.01-00
201735005 201947001 201947002 201947003 201947004 201947005 201947006
202303004 202303005 202303006 202303007 202303008 202303009 202303012

• Retention of Right to Designate Who Shall Enjoy Property or Income 2036.02-00
201323007

Section 2037

Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)

2037.00-00

201323007 201342001 201345004 201345026 201345027 201345028 201418007
201432005 201433006 201434004 201434005 201436003 201509002 201509003
201509004 201509005 201509006 201509007 201509008 201509009 201509010
201509011 201509012 201509013 201509014 201509015 201509016 201509017
201509018 201510009 201510010 201510011 201510012 201510013 201510014
201510015 201510016 201510017 201510018 201510019 201510020 201510021
201510022 201510023 201511002 201511003 201511004 201511005 201511006
201511007 201511008 201511009 201511010 201515002 201515003 201515004
201515005 201525001 201647001 201702005 201702006 201709020 201722007
201947001 201947002 201947003 201947004 201947005 201947006 202228003
202228004 202228005 202228006 202228007 202228008 202228009 202228010
202228011 202228012 202229010 202229011 202229012 202229013 202229014
202229015 202229016 202229017 202229018 202229019 202229020 202229021
202229022 202229023

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| 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 202303004 202303005 202303006 202303007 202303008 202303009 202303012 | |
| | • Power to Alter or Amend 201342001 | 2038.01-00 |
| | • <i>Power to Change Beneficiaries or Their Shares</i> 201323007 201928004 | 2038.01-01 |
| Section 2040 | Joint Interests (Included v. Not Included in Gross Estate) | 2040.00-00 |
| | 201216005 | |
| Section 2041 | Powers of Appointment (Included v. Not Included in Gross Estate) | 2041.00-00 |
| | 201209003 201210008 201214022 201218003 201229005 201231007 201243001 201634015 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201429009 201436036 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201613007 201614006 201614007 201614008 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201803003 201817002 201817003 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845006 201845029 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201908008 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 202009012 202014001 202014002 202014003 202014004 202014005 202020008 202020009 202020010 202108001 202108002 202108003 202108004 202108005 202108006 202120003 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 |

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| | • General Power v. Not a General Power | 2041.03-00 |
| | 201207001 201208003 201208004 201634016 201634017 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201634016 201634017 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201707007 201707008 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 202006002 202006003 202006004 202006005 202006006 202007010 202017018 | |
| | • Special Powers | 2041.04-00 |
| | 202120003 | |
| | • Exercise of Powers | 2041.05-00 |
| | 201425007 202120003 | |
| | • Effect of State Laws | 2041.12-00 |
| | 201920001 201920002 201920003 | |
| Section 2042 | Proceeds of Life Insurance (Included v. Not Included in Gross Estate) | 2042.00-00 |
| | 201235006 201328030 201919002 201919003 | |
| | • Transfer of Policy Within 3 Years of Death | 2042.07-00 |
| | • <i>Incidents of Ownership Held by Insured</i> | 2042.07-09 |
| | 201327010 | |
| Section 2043 | Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate) | 2043.00-00 |
| | 201206005 | |
| Section 2044 | Certain Property for which Marital Deduction was Previously Allowed | 2044.00-00 |
| | 201528014 201536010 201603004 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006 202146001 | |
| Section 2053 | Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible) | 2053.00-00 |
| | 201206005 | |
| | • Claims Against the Estate | 2053.09-00 |
| | • <i>Consideration v. No Adequate Consideration</i> | 2053.09-09 |
| | 201745012 | |
| Section 2055 | Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) | 2055.00-00 |
| | 201216045 201236022 201316004 201450003 201702004 201803003 201845014 201850009 201930017 201933007 | |
| | • Transfers Not Exclusively for Charitable Purposes | 2055.07-00 |
| | 201947007 | |
| | • Charitable and Noncharitable Interest (Tax Reform Act of 1969) | 2055.12-00 |
| | 202145026 | |
| | • <i>Unitrust Lead Interest</i> | 2055.12-06 |
| | 202233014 | |
| | • <i>Guaranteed Annuity Lead Interest</i> | 2055.12-07 |
| | 201933007 | |
| | • <i>Reformations of Nonqualifying Interests</i> | 2055.12-10 |
| | 201333006 | |

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| Section 2056 | Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction) | 2056.00-00 |
| | 201243004 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018 201830001 201845014 201850008 201923004 201937011 201943010 201946009 202233014 202249006 | |
| | • Terminable Interests | 2056.01-00 |
| | 201731006 201450002 201624015 201717001 201751005 201850010 201937011 202230007 | |
| | • Interest of Spouse Conditional on Survival for Limited Period (Six-Month Rule) | 2056.03-00 |
| | 202133010 | |
| | • Qualified Terminable Interest Property | 2056.07-00 |
| | 201303003 202001012 202021003 202134010 201410011 201426016 201447008 201528014 201536002 201536010 201603004 201608001 201615004 201636019 201721006 201832003 201903014 201907002 201923004 201942008 201943007 201943010 201946009 202005016 202009012 202016001 202016002 202016003 202016004 202016005 202016006 202115002 202133010 202146001 202229028 202234002 202242002 202244007 202247005 202249006 | |
| | • <i>Effective Election</i> | 2056.07-01 |
| | 201345006 201636026 201714020 201923004 202238008 | |
| | • <i>Partial Election</i> | 2056.07-02 |
| | 201447008 | |
| | • <i>Qualifying Interest</i> | 2056.07-03 |
| | 201410011 | |
| | • Special Rule for Charitable Remainder Trusts | 2056.08-00 |
| | 202233014 | |
| | • Passed From Decedent v. Not Passed From Decedent | 2056.13-00 |
| | 201410011 201416007 | |
| | • Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen | 2056.19-00 |
| | 201634018 201634018 201830001 | |
| | • <i>Exception For Property Transferred to Qualified Domestic Trust</i> | 2056.19-02 |
| | 201634018 201634018 201830001 | |
| Section 2056A | Qualified Domestic Trusts (Deductible v. Not Deductible) | 2056A.00-00 |
| | 201243012 201634018 201406003 201429012 201516055 201622021 201622025 201628011 201634018 201640006 201647002 201830001 201903012 201928009 202120004 202146008 202202006 202244005 | |
| Section 2203 | Definition of Executor | 2203.00-00 |
| | 201405016 | |
| Section 2207A | Right of Recovery in the Case of Certain Marital Deduction Property | 2207A.00-00 |
| | 201243004 201303003 201426016 201536010 202009012 | |
| Section 2209 | Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States | 2209.00-00 |
| | 201924009 | |

Section 2501

Imposition of Gift Tax (Imposed v. Not Imposed)

2501.00-00

201216010 201218003 201223012 201233008 201243001 201245007 201310002
201310003 201310004 201310005 201310006 201320009 201322025 202134004
201410001 201410002 201410003 201410004 201410005 201410006 201410007
201410008 201410009 201410010 201412015 201417001 201417002 201418007
201419001 201422005 201426014 201430003 201430004 201430005 201430006
201430007 201432029 201435007 201436008 201436009 201436010 201436011
201436012 201436013 201436014 201436015 201436016 201436017 201436018
201436019 201436020 201436021 201436022 201436023 201436024 201436025
201436026 201436027 201436028 201436029 201436030 201436031 201436032
201438010 201438011 201438012 201438013 201438016 201440008 201440009
201440010 201440011 201440012 201442042 201442043 201442044 201442045
201442046 201443004 201451005 201509002 201509003 201509004 201509005
201509006 201509007 201509008 201509009 201509010 201509011 201509012
201509013 201509014 201509015 201509016 201509017 201509018 201510001
201510002 201510003 201510004 201510005 201510006 201510007 201510008
201510009 201510010 201510011 201510012 201510013 201510014 201510015
201510016 201510017 201510018 201510019 201510020 201510021 201510022
201510023 201511002 201511003 201511004 201511005 201511006 201511007
201511008 201511009 201511010 201515002 201515003 201515004 201515005
201516008 201516020 201516022 201516023 201519012 201525001 201528024
201530008 201530009 201530010 201530011 201530012 201530013 201531003
201531004 201531005 201531006 201531007 201532008 201532009 201532010
201532011 201532012 201532013 201543006 201550005 201550006 201550007
201550008 201550009 201550010 201550011 201550012 201604001 201613007
201614006 201614007 201614008 201628008 201628010 201636027 201636028
201636029 201636030 201636031 201636032 201647001 201650005 201653001
201653002 201653003 201653004 201653005 201653006 201653007 201653008
201653009 201702006 201709020 201718003 201718004 201718005 201718006
201718007 201718008 201718009 201718010 201718012 201722007 201723002
201723003 201729009 201732029 201735005 201742006 201744006 201744007
201744008 201751001 201751002 201751003 201808001 201808002 201808003
201812001 201812002 201812005 201814001 201814002 201814005 201817012
201817013 201817014 201817016 201818005 201825003 201832005 201832006
201832008 201832009 201833015 201836006 201837005 201837006 201837007
201837008 201837009 201838002 201838003 201838004 201838005 201838006
201838007 201843005 201843006 201843007 201843008 201845006 201845029
201848002 201848009 201850001 201850002 201850003 201850004 201850005
201850006 201852009 201852014 201908003 201908004 201908005 201908006
201908007 201908008 201925005 201925006 201925007 201925008 201925009
201925010 201941008 201941009 201941010 201941011 201941012 201941013
201941014 201941015 201941016 201941017 201941018 201941019 201941020
201941021 201941022 201941023 202014006 202014008 202014009 202014010
202015004 202015005 202015006 202015007 202015008 202015009 202015010
202015011 202015012 202015013 202017001 202017002 202017003 202017004
202017005 202017006 202017011 202017012 202017013 202017014 202017018
202045011 202108001 202108002 202108003 202108004 202108005 202108006
202146001 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

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| | • 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 | |

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| 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 | |

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| | • <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
201434020 201438016 201442042 201442043 201442044 201442045 201442046
201443004 201448018 201451005 201509002 201509003 201509004 201509005
201509006 201509007 201509008 201509009 201509010 201509011 201509012
201509013 201509014 201509015 201509016 201509017 201509018 201510009
201510010 201510011 201510012 201510013 201510014 201510015 201510016
201510017 201510018 201510019 201510020 201510021 201510022 201510023
201511002 201511003 201511004 201511005 201511006 201511007 201511008
201511009 201511010 201515002 201515003 201515004 201515005 201516008
201516019 201516020 201516022 201516023 201516036 201521002 201521003
201521004 201525001 201527011 201528029 201530008 201530009 201530010
201530011 201530012 201530013 201531003 201531004 201531005 201531006
201532008 201532009 201532010 201532011 201532012 201532013 201543006
201604001 201606002 201628008 201633022 201633023 201634016 201634017
201647001 201706002 201711002 201712003 201712004 201712005 201718014
201719008 201723002 201723003 201735005 201735009 201803003 201812001
201812002 201812005 201814001 201814002 201814005 201817002 201817003
201817012 201817013 201817014 201817016 201818005 201820007 201820008
201825007 201832007 201833015 201845006 201932001 201932002 201932003
201932004 201932005 201932006 201932007 201932008 201932009 201932010
201938004 201938005 201938006 201947001 201947002 201947003 201947004
201947005 201947006 202009012 202011001 202011002 202011003 202011004
202011005 202013001 202013002 202013003 202013004 202013005 202014006
202014007 202014008 202014009 202014010 202015004 202015005 202015006
202015007 202015008 202015009 202015010 202015011 202015012 202015013
202017001 202017002 202017003 202017004 202017005 202017006 202017011
202017012 202017013 202017014 202020008 202020009 202020010 202108001
202108002 202108003 202108004 202108005 202108006 202120003 202206008
202215015 202216001 202216002 202216003 202216004 202216005 202216006
202217005 202224008 202228003 202228004 202228005 202228006 202228007
202228008 202228009 202228010 202228011 202228012 202229010 202229011
202229012 202229013 202229014 202229015 202229016 202229017 202229018
202229019 202229020 202229021 202229022 202229023 202239004 202301001

• **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
201209002 201210001 201210002 201243006 201320009 201345004 201345026
201345027 201345028 201407008 201417001 201417002 201418017 201418031
201418032 201432005 201433006 201434004 201434005 201436003 201528024
201642027 201642028 201642029 201642030 201702016 201702017 201702018
201706002 201707007 201707008 201735009

• **Additions to Irrevocable Trusts** 2601.03-05
201342001 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

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| | • 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 | |
| Section 2632 | Special Rules for Allocation of GST Exemption | 2632.00-00 |
| | 201210008 201231002 201232028 201242002 201302001 201306002 201307004 201310011 201310012 201312018 201314032 201315014 201316011 201731005 201731006 201731010 202001002 202001003 202134005 202134006 202134007 201338013 201338042 201351007 201417003 201418003 201422014 201423014 201426015 201428003 201432008 201442017 201443002 201443013 201510029 201519014 201523003 201529002 201529003 201532017 201536007 201536012 201536013 201539001 201549025 201552006 201602001 201613009 201614016 201622005 201622006 201622013 201626020 201628007 201628018 201635005 201636020 201636022 201638017 201638020 201639002 201639003 201640013 201644001 201644002 201653013 201718026 201718031 201724007 201724008 201724015 201729007 201729018 201736017 201737006 201737007 201738008 201738009 201743004 201743005 201803001 201803002 201811003 201820015 201826001 201826006 201834005 201836004 201836007 201839003 201839012 201839014 201850008 201850009 201852005 201852006 201852007 201852008 201903001 201903002 201903003 201903004 201903005 201903006 201920001 201920002 201920003 201921001 201923022 201924001 201924002 201924015 201924016 201925001 201925013 201927013 201927014 201927015 201929003 201929004 201929005 201929006 201929010 201929011 201936001 201937009 201937010 201937011 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 201944008 202007011 202007012 202007013 202017009 202017010 202019011 202107001 202107002 202117002 202117003 202120001 202133006 202133007 202133008 202145014 202148002 202148003 202205019 202210011 202220009 202233002 202244003 202247007 202248006 | |
| | • Time and Manner of Allocation | 2632.01-00 |
| | 201252003 201252004 201314018 201316001 201316002 201320004 201633006 201633015 201929003 201929004 201929005 201929006 202209006 | |

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|---------------------|---|-------------------|
| | • Deemed Allocation to Certain Lifetime Direct Skips | 2632.02-00 |
| | 201242005 201321005 201321006 201330015 202001002 202001003 201330015 201407001 201418026 201419004 201433008 201438001 201444019 201517001 201532031 201548001 201548002 201714008 201743004 201743005 201834005 202210010 | |
| | • Allocation of Unused GST Exemption | 2632.03-00 |
| | 201731006 201340014 201447013 201624015 201937011 202116006 202202007 202229028 202242002 | |
| Section 2642 | Inclusion Ratio | 2642.00-00 |
| | 201217011 201217012 201232002 201233013 201240003 201240004 201240010 201242005 201243001 201251001 201302002 201302003 201303006 201306002 201307004 201312018 201313003 201314018 201315005 201321002 201322025 201330015 201634016 201634017 201731005 201731010 202001002 202001003 202134005 202134006 201330015 201338002 201340013 201341021 201345017 201345029 201407001 201414005 201417003 201418001 201418003 201418026 201419004 201432004 201437001 201437003 201438001 201444019 201447026 201450018 201517001 201519014 201526004 201526005 201527001 201527002 201529002 201529003 201532031 201536007 201536012 201536013 201537011 201548001 201548002 201549025 201606001 201607022 201607023 201608009 201611009 201611014 201615005 201615006 201622005 201622006 201628013 201634016 201634017 201636020 201638017 201640013 201644001 201644002 201648010 201653013 201705002 201711001 201724008 201724018 201724022 201724023 201725004 201725005 201725006 201725007 201725010 201729007 201729018 201732029 201736017 201737006 201737007 201738008 201738009 201743004 201743005 201747002 201801001 201802001 201802002 201806006 201811003 201815012 201817005 201825023 201826001 201826006 201834002 201839001 201839003 201839012 201839014 201840001 201840002 201843005 201843006 201843007 201843008 201845007 201847002 201847003 201849007 201849008 201852005 201852006 201852007 201852008 201903001 201903002 201903003 201903004 201903005 201903006 201903013 201923022 201927013 201927014 201927015 201929003 201929004 201929005 201929006 201929010 201929011 201937009 201937010 201942001 201944008 202005003 202007011 202007012 202007013 202017009 202017010 202019011 202107001 202107002 202116006 202117001 202117002 202117003 202120001 202133006 202133007 202133008 202145014 202148002 202148003 202210011 202220009 202233002 202247007 202248001 202248006 | |
| | • Inclusion Ratio Defined | 2642.01-00 |
| | 201210008 201803001 201803002 | |
| | • Treatment of Certain Direct Skips Which Are Nontaxable Gifts | 2642.03-00 |
| | 201422007 | |
| | • Special Rules for Certain Inter Vivos Transfers | 2642.06-00 |
| | 201315006 | |
| Section 2652 | Other Definitions | 2652.00-00 |
| | 201243001 201731006 201523003 201526004 201526005 201636022 201642004 201724007 201829005 201937011 202152006 | |
| | • Transferor Defined | 2652.01-00 |
| | 201210008 201320005 201731006 201352001 201352002 201352003 201447008 201636022 201937011 202116006 202202007 | |
| | • <i>Special Election for QTIP</i> | 2652.01-02 |
| | 201217011 201232019 201242002 201246020 201316011 201320005 201322031 201731006 201447008 201447014 201532017 201608001 201615004 201622013 201624015 201642004 201717001 201750014 201820015 201840001 201845010 201850010 201907002 201942008 201943007 202009012 202202007 202230007 | |
| Section 2653 | Taxation of Multiple Skips | 2653.00-00 |
| | 201352001 201352002 201352003 | |

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| Section 2654 | Special Rules 201243004 201246020 201322031 201731006 201447008 201447014 201624015 201750014 201907002 201937011 201943007 202202007 | 2654.00-00 |
| | • Separate Shares 201516036 201825023 201845007 | 2654.03-00 |
| Section 2663 | Regulations 201311004 | 2663.00-00 |
| Section 2701 | Special Valuation Rules for Transfers of Interests in Corporations or Partnerships | 2701.00-00 |
| | • Valuation Rules | 2701.01-00 |
| | • <i>Subtraction Method of Valuation</i> 201442053 | 2701.01-01 |
| | • Other Definitions and Rules | 2701.11-00 |
| | • <i>Certain Changes Treated as Transfers</i> 201442053 | 2701.11-05 |
| Section 2702 | Special Valuation Rules for Transfers in Trust 201243004 201303003 201426016 201434007 201434008 201434009 201435007 201435008 201435009 201435010 201525002 201525003 201528014 201536010 201721006 201808001 201808002 201808003 201946009 202146001 | 2702.00-00 |
| | • Valuation of Retained Interests | 2702.01-00 |
| | • <i>Not a Qualified Interest</i> 201652002 | 2702.01-01 |
| | • <i>Qualified Interests</i> 202152018 | 2702.01-02 |
| | • Definition of Qualified Interests 201652002 | 2702.03-00 |
| Section 2703 | Certain Rights and Restrictions Disregarded 201536009 202014006 202014007 202014008 202014009 202014010 202015004 202015005 202015006 202015007 202015008 202015009 202015010 202015011 202015012 202015013 202017001 202017002 202017003 202017004 202017005 202017006 202017011 202017012 202017013 202017014 | 2703.00-00 |
| | • General Rule | 2703.01-00 |
| | • <i>Right to Sell or Use Restrictions</i> 201313001 | 2703.01-02 |
| Section 3101 | Rate and Measure of Employee Tax 201202028 201311002 | 3101.00-00 |
| Section 3111 | Liability and Payment of Employer Tax 201418053 | 3111.00-00 |
| Section 3121 | Definitions 201214023 201251016 201302031 201634023 201411020 201527040 201528004 201634023 201706010 201710027 201927018 202102004 202243009 | 3121.00-00 |
| | • Wages 201201003 201216038 201311022 201414019 201551006 201605015 201611007 201635004 201947010 202043003 202043004 202043005 | 3121.01-00 |
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| | • <i>Non-Business Wages</i> 201201003 | 3121.01-09 |

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| | • <i>Supplemental Unemployment Benefit Plans</i> 201201003 201634023 201634023 201639015 | 3121.01-11 |
| | • Employment 202102004 | 3121.02-00 |
| | • <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i> 201308010 201308010 201519027 201635004 202102004 | 3121.02-05 |
| | • <i>Mandatory Coverage of State, etc., Employees</i> 201308010 201308010 | 3121.02-07 |
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| | • Wages 201947010 202043003 202043004 202043005 | 3306.02-00 |
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| | • Withholding on Payments of Indian Casino Profits 201710023 201710030 | 3402.20-00 |
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| | • Definition of Self-Dealing | 4941.04-00 |
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| | 201216045 201230026 201243015 201315031 201335020 201336019 201415010 201417020 201417021 201417022 201652004 201724001 201725008 201825004 201831007 201851003 202017026 202035002 202119002 202123004 202137007 202204003 202231005 202231006 202231007 202231008 202231010 | |
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| | 201243015 201335019 202231010 | |
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| | • Other Definitions | 4942.04-00 |
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| | • Operating Foundations | 4942.05-00 |
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| | • <i>Functionally Related Business</i> | 4942.05-02 |
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| | 201216045 201228039 201232038 201236032 201303021 201329026 201329027 | |
| | 201701002 201335014 201407021 201407023 201414031 201422027 201430017 | |
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| | • Definition of Excess Business Holdings | 4943.03-00 |
| | 201323029 201420023 201447043 201603032 201703003 201723006 201737003 | |
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| | • <i>Business Enterprise</i> | 4943.04-03 |
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| | 201216045 201230026 201231014 201231015 201415010 201417020 201417021 | |
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| | • Initial 5% Tax on Investments | 4944.01-00 |
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| | • Exception for Program-Related Investments | 4944.03-00 |
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| | 201216045 201230026 201231014 201231015 201243015 201305014 201345033 | |
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| | • Definition of Taxable Expenditure | 4945.04-00 |
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| | 201745001 201830003 202034001 202303014 | |
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| | • <i>Grants to Organizations</i> | 4945.04-05 |
| | 201243015 201335019 201513005 201514016 | |
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| | • <i>Other Definitions</i> | 4945.05-00 |
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| | 201303021 201435016 201723005 201723006 201907004 | |
| | • <i>Disqualified Person</i> | 4946.01-00 |
| | 201301015 201432025 201642001 201723005 201723006 201907004 | |
| | • <i>Foundation Manager</i> | 4946.02-00 |
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| | • <i>Members of Family</i> | 4946.04-00 |
| | 201432025 | |
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| | 201332011 201332012 201831009 201907004 201908008 | |
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| | 201336020 201825004 202133014 | |
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| | • <i>Initial Tax</i> | 4971.01-00 |
| | 201419024 | |
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| 201208036 201230014 201230020 201240009 201241003 201244004 201341001 201417004 201420011 201516024 201620004 201643005 201702013 201830002 201849011 201917001 201927004 201940004 201942009 202003003 202009023 202044002 202226004 | |
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| 201304005 201337012 201404007 201727002 | |
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| 201330008 201330008 201425001 201425010 | |
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| | • Foreign Estate or Trust 201245003 201849010 | 7701.31-00 |
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| | • Definition 201230009 | 7702.01-00 |
| | • Cash Value Accumulation Test 201230009 | 7702.02-00 |
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| | • Definition 201213016 201930025 | 7702B.02-00 |
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| | • Married Individuals Living Apart 201334041 | 7703.02-00 |
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| | • Qualifying Income 201201002 201206004 201208021 201216022 201217005 201224023 201226018 201227001 201227002 201232008 201232020 201233010 201234005 201236005 201241004 201250003 201301010 201308004 201313014 201313015 201314029 201314038 201315008 201315015 201322024 201324002 201328005 201330023 201330024 201308004 201330023 201330024 201331002 201336006 201336016 201337014 201338001 201338035 201340011 201341011 201346007 201347001 201347015 201349004 201351009 201403004 201403008 201405011 201410017 201411004 201412007 201414002 201414004 201416003 201417005 201418021 201420012 201448019 201451002 201523018 201537007 201537014 201538012 201541008 201541009 201545002 201548013 201549004 201549013 201602004 201608011 201611017 201614004 201619002 201633020 201636025 201636039 201637007 201721007 201722023 201723004 201724024 201728021 201732006 201736020 201751006 201833008 201927007 202005011 | 7704.03-00 |
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| | • Prospective Application of Changes in Regulations | 7805.01-00 |
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Section 9100

Extension of Time for Making Certain Elections

9100.00-00

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- Section 42; Low-Income Housing Credit 9100.01-00
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- Section 59(e) 9100.02-00
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- *Development Expenditures* 9100.02-05
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- *Exploration Expenditures* 9100.02-06
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| <ul style="list-style-type: none"> • Section 266; Carrying Charges | 9100.05-00 |
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| <ul style="list-style-type: none"> • Section 338(g); Election Under Section 1.338-1T(c)(1) | 9100.06-00 |
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| <ul style="list-style-type: none"> • Section 338(h)(1); Election Under Section 1.338(h)(10)-1T | 9100.07-00 |
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| <ul style="list-style-type: none"> • Section 367; Foreign Corporations | 9100.08-00 |
| 201725012 | |
| <ul style="list-style-type: none"> • Section 442; Accounting Periods | 9100.09-00 |
| 201224024 201305009 201311019 201311020 201312026 201347017 201436044 201438007 201447021 201452004 201524001 201535005 201537013 201552021 201604012 201606007 201606008 201709021 201712012 201726003 201735004 201802010 201802011 201802012 201802013 201819009 201922024 202008004 202008006 202013014 202144025 | |
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| <ul style="list-style-type: none"> • <i>Accounting Methods</i> | 9100.10-01 |
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| <ul style="list-style-type: none"> • Section 663; Special Rules Applicable to Sections 661 and 662 | 9100.12-00 |
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| <ul style="list-style-type: none"> • Extension of Time For Filing Return | 9100.19-00 |
| 201442018 | |
| <ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return | 9100.20-00 |
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| <ul style="list-style-type: none"> • Section 6(c)(3) of PL 97-354; Qualified Oil Corporation | 9100.21-00 |
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• Other

9100.22-00

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

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

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• Section 195; Start-Up Expenditures 9100.30-00

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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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| Section 9102 | Administrative Procedure Act | 9102.00-00 |
| | <ul style="list-style-type: none"> • Revenue Procedures 201351023 | 9102.01-00 |
| Section 9103 | Attorneys | 9103.00-00 |
| | <ul style="list-style-type: none"> • Authority 201736021 | 9103.01-00 |
| | <ul style="list-style-type: none"> • Practice 201329015 201330035 201330035 | 9103.02-00 |
| Section 9114 | Tax Conventions (See Also 894.01-00 through 894.12-00) | 9114.00-00 |
| | <ul style="list-style-type: none"> • U.S. Model Income Tax Treaty | 9114.01-00 |
| | <ul style="list-style-type: none"> • <i>Royalties</i> 201519003 | 9114.01-12 |
| | <ul style="list-style-type: none"> • U.S. Income Tax Treaties | 9114.03-00 |
| | <ul style="list-style-type: none"> • <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008 | 9114.03-06 |
| | <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 | |
| | <ul style="list-style-type: none"> • Chapter XII (Family Farmer) | 9115.11-00 |
| | <ul style="list-style-type: none"> • <i>Property of Estate (Section 1207)</i> 201411026 | 9115.11-07 |

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| Section 9200 | Tax Shelter (Use This Category Only When No Other Category Is Appropriate) 201347013 | 9200.00-00 |
| Section 9832 | Definitions for Chapter 100 201618010 201610021 201616008 | 9832.00-00 |
| Section 9999 | Miscellaneous Issues 201213025 201310032 201319019 201333009 201421021 201432018 201504016 201637014 201637015 201750003 202241006 202249005 | 9999.00-00 |
| | <ul style="list-style-type: none"> • Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020 201614032 | 9999.92-00 |
| | <ul style="list-style-type: none"> • <i>Freedom of Information Act</i> 201515028 201621011 201631011 | 9999.92-01 |
| | <ul style="list-style-type: none"> • <i>Privacy Act</i> 201742023 | 9999.92-02 |
| | <ul style="list-style-type: none"> • Constitutional Issues Not Related to Code Sections | 9999.94-00 |
| | <ul style="list-style-type: none"> • <i>Tax Protest Cases</i> 201909010 | 9999.94-02 |
| | <ul style="list-style-type: none"> • Substance v. Form Issues Not Contained in Present List 201311023 201501012 | 9999.97-00 |

• Not Able to Identify Under Present List

9999.98-00

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