

Publication 1078  
Issue: 01/19/2024

# 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.

The index will be cumulated on a weekly basis. A new index will be initiated each year.

Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief Counsel advice may not be used or cited as precedent.

Any person having questions about this publication or about section 6110 of the Code should contact the Chief, Disclosure and Litigation Support Branch,  
CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 317-6840.

Department of the Treasury  
**Internal Revenue Service**

**UNMATCHED TRANSACTIONS**

<b>54 0000</b>	201326001
<b>168 3600</b>	201646001
<b>2010 0400</b>	201612004 201701001
<b>408A 0000</b>	201204027
<b>4191 0000</b>	201520006
<b>7803 0201</b>	201520008
<b>9100 3500</b>	201612004 201701001
<b>9411 0500</b>	201520004

<b>Section 1</b>	<b>Tax Imposed</b>	<b>1.00-00</b>
	• Joint Returns and Surviving Spouses 201830012	1.02-00
	• Unearned Income of Minor Children 201729001	1.10-00
	• Maximum Capital Gains Rate 201515001	1.11-00
<b>Section 2</b>	<b>Definitions and Special Rules</b>	<b>2.00-00</b>
	• Certain Married Individuals Living Apart 201334041	2.03-00
<b>Section 23</b>	<b>Credit for Adoption Expenses</b>	<b>23.00-00</b>
	201413009	
	• Qualified Adoption Expenses - In General	23.01-00
	• <i>Domestic Re-Adoption After Final Foreign Adoption</i> 201509037	23.01-03
<b>Section 25</b>	<b>Interest on Certain Home Mortgages (Credit for)</b>	<b>25.00-00</b>
	201931001 202140013	
<b>Section 25A</b>	<b>Hope and Lifetime Learning Credits</b>	<b>25A.00-00</b>
	201509030	
<b>Section 32</b>	<b>(Former Section 43 Redesignated Section 32) Earned Income Credit</b>	<b>32.00-00</b>
	201931008	
<b>Section 34</b>	<b>Certain Users of Gasoline and Special Fuels</b>	<b>34.00-00</b>
	201203015	
<b>Section 38</b>	<b>General Business Credit</b>	<b>38.00-00</b>
	201310001 201548006 201640010	
<b>Section 39</b>	<b>Carryback and Carryforward of Unused Credits</b>	<b>39.00-00</b>
	201548006	
<b>Section 40</b>	<b>Alcohol Used as Fuel</b>	<b>40.00-00</b>
	201203015	
<b>Section 41</b>	<b>Credit for Increasing Research Activities</b>	<b>41.00-00</b>
	201423023 201650012 201718011 202327015	
<b>Section 42</b>	<b>Low-Income Housing Credit</b>	<b>42.00-00</b>
	201206002 201218006 201223005 201243011 201311007 201324014 201338010 201352009 201429005 201431001 201436046 201441002 201444013 201451018 201501005 201505037 201516061 201518011 201527017 201535003 201539020 201552012 201606018 201606021 201606022 201606023 201606026 201616007 201724005 201742020 201813005 201832002 202015016 202033001 202050013 202144014 202144015 202202002 202236002 202244012 202251006 202313005 202343031 202346007 202350013	
	• Qualified Basis 201515007	42.03-00
	• Responsibilities of Housing Credit Agencies	42.13-00
	• <i>Qualified Allocation Plan</i> 201527017	42.13-01
	• Secretary's Authority to Provide Regulations	42.14-00
	• <i>Correction of Administrative Errors and Omissions</i> 201237013 201342003	42.14-01

<b>Section 43</b>	<b>Enhanced Oil Recovery Credit</b> 202203005	<b>43.00-00</b>	
<b>Section 45</b>	<b>Electricity Produced from Certain Renewable Sources</b> 201205005 201210022 201210023 201216017 201223002 201224001 201226002 201226003 201235002 201236007 201236008 201237007 201237008 201238013 201242012 201246012 201308021 201311003 201319001 201319002 201319004 201320003 201322003 201322004 201322005 201326002 201326003 201326004 201326005 201329002 201330005 201520002 201520003 201308021 201330005 201332005 201332006 201334008 201344004 201345003 201407006 201407007 201418027 201418028 201418029 201419006 201419008 201421008 201421009 201424019 201430008 201430009 201430010 201440016 201440017 201441005 201442001 201448007 201448008 201448009 201448010 201448011 201448012 201448013 201448014 201503002 201506005 201510026 201514004 201516038 201516039 201519019 201519024 201520002 201520003 201524018 201528032 201528033 201533001 201533002 201538004 201538005 201825025 201825026 201923019 201946007 202020011	<b>45.00-00</b>	
<b>Section 45B</b>	<b>FICA Tax Credit on Employee Tips</b> 201347020	<b>45B.00-00</b>	
<b>Section 45C</b>	<b>(Formerly Section 28) Clinical Testing Expenses for Certain Drugs</b> 201802003	<b>45C.00-00</b>	
	• Clinical Testing 201524021	45C.03-00	
	• Coordination with Section 41 Credit	45C.04-00	
	• <i>Expenses in Base Period Research Expenses</i> 201740018	45C.04-02	
	• Limitation In Case of Certain Regulated Companies	46.06-00	R
	• <i>Special Rule for Ratable Flow-Through</i> 201318004 201318005 201318006	46.06-02	R
<b>Section 47</b>	<b>Rehabilitation Credit</b> 201228019 201234020 201412005 201450006 201641022 201725001 201907003 201924011 202122007	<b>47.00-00</b>	
	• General Rule; Percentages 201228015 201228016 201418035	47.01-00	
<b>Section 48</b>	<b>Energy Credit; Reforestation Credit</b> 201208035 201308005 201326008 201326009 201308005 201426013 201444025 201450013 201523014 201524024 201550023 201550024 201611011 201949002	<b>48.00-00</b>	
<b>Section 50</b>	<b>Special Rules for Computing Investment Credit</b> 201310001 201412005 201426013 201507020 201550023 201550024 201640010 201641022 201725001 201949002 202122007 202247006	<b>50.00-00</b>	
	• Recapture on Disposition	50.01-00	
	• <i>Early Disposition</i> 201507020	50.01-01	
	• Prior Rules Applicable 201505038	50.04-00	
<b>Section 51</b>	<b>(Was Formerly Section 44B) Targeted Jobs Credit</b> 202205024	<b>51.00-00</b>	
<b>Section 53</b>	<b>Credit for Prior Year Minimum Tax Liability</b> 201246034 201638029 202209012	<b>53.00-00</b>	
<b>Section 56</b>	<b>Adjustments In Computing Alternative Minimum Taxable Income</b> 201226021 201444040	<b>56.00-00</b>	





	• Investment in Contract 201515001 201519001	72.02-00
	• Employee Contributions 201519001	72.05-00
	• Amounts Not Receivable as Annuities 201519001 201617004	72.07-00
	• Loans As Distributions	72.16-00
	• <i>Exception For Certain Loans</i> 201736022	72.16-01
	• Required Distributions Where Holder Dies 201302015 201302016 201330016 201330016 201532026 201617004	72.19-00
	• <i>Exceptions</i> 201302015 201302016 201532026	72.19-01
	• Tax on Early Distributions from Qualified Retirement Plans 201417025 201527042	72.20-00
	• <i>Substantially Equal Payments</i> 201235029 201434030	72.20-04
	• Treatment of Modified Endowment Contracts 201617004	72.22-00
<b>Section 78</b>	<b>Dividends Received From Certain Foreign Corporations by Domestic Corporations Choosing Foreign Tax Credit</b> 201320014	<b>78.00-00</b>
<b>Section 79</b>	<b>Group-Term Life Insurance--Employees (Payments Included v. Not Included)</b> 201350032 201542003	<b>79.00-00</b>
<b>Section 83</b>	<b>Property Transferred in Connection With Performance of Services</b> 201348012 201528001 202035011 202042010	<b>83.00-00</b>
	• Election to Include in Gross Income in Year of Transfer 201438006 201606015	83.02-00
	• <i>Time for Making Election</i> 201405008	83.02-03
	• <i>Revocability of Election</i> 201322007 201441006 201625007 201625008 201625010 201644015 201644016 201644017 202127038 202149009 202402007 <b>202403012</b>	83.02-04
	• Special Rules	83.03-00
	• <i>Substantial Risk of Forfeiture</i> 201947010	83.03-01
<b>Section 101</b>	<b>Certain Death Benefits (Excluded v. Not Excluded From Gross Income)</b> 201217017 201235006 201443015 201736019 202018003	<b>101.00-00</b>
	• Life Insurance Proceeds Payable by Reason of Death	101.01-00
	• <i>Transfer for Consideration</i> 201308019 201308019 201332001 201423009 201426005 202126003	101.01-02
	• Flexible Premium Contracts Before 1985 201617004	101.05-00
<b>Section 103</b>	<b>Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations)</b> 201213010 201537022 201735020 202139008	<b>103.00-00</b>









<b>Section 144</b>	<b>Qualified Small Issue Bond; Qualified Student Loan Bond; Qualified Re-development Bond</b>	<b>144.00-00</b>
	202235010	
	• Student Loan Bonds; Defined	144.02-00
	201447023	
<b>Section 146</b>	<b>Volume Cap</b>	<b>146.00-00</b>
	201528005 201615008 202008005	
	• Carryforward of Allocation	146.07-00
	201528005 201615008 202008005 202206018 202224001	
<b>Section 147</b>	<b>Other Requirements Applicable to Certain Private Activity Bonds</b>	<b>147.00-00</b>
	201430001	
	• No Sky Boxes, Airplanes, etc.	147.05-00
	201847001	
	• Public Approval Requirement	147.06-00
	201430001	
<b>Section 148</b>	<b>Arbitrage</b>	<b>148.00-00</b>
	201424002 201435013 201502008 201538013 201723017 201727003 202309014 202326019	
	• Higher Yielding Investment	148.02-00
	201435013	
	• Temporary Period Exception	148.05-00
	202309014	
	• Penalty in Lieu of Rebate	148.09-00
	201539029	
<b>Section 149</b>	<b>Bonds Must Be Registered To Be Tax Exempt; Other Requirements</b>	<b>149.00-00</b>
	• Registration Required Bond	149.01-00
	201806007	
	• Advance Refundings	149.03-00
	201811009 201843009	
<b>Section 150</b>	<b>Definitions and Special Rules</b>	<b>150.00-00</b>
	201326007 201528035 201726001 201811009	
	• General Rules	150.01-00
	• 501(c)(3) Organization	150.01-04
	201748011	
	• Qualified Scholarship Funding Bond	150.04-00
	201528035 201726001	
<b>Section 152</b>	<b>Dependent Defined</b>	<b>152.00-00</b>
	201212016 201415011	
	• Support Test for Children of Divorced Parents	152.08-00
	• Release of Exemption	152.08-02
	201602009	
<b>Section 162</b>	<b>Trade or Business (Deductible v. Not Deductible)</b>	<b>162.00-00</b>
	201213023 201247010 201308027 201310039 201308027 201333005 201341029 201341031 201343003 201350008 201350009 201350010 201350026 201350027 201350028 201350029 201350030 201350031 201412002 201437004 201440027 201451014 201536006 201548011 201552028 201617002 201651014 201718029 201724012 201803005 201825027 201912001 202005019 202018005 202019023 202050015 202053010 202129001 202139004 202308010 202335013 202349003	



	• Million Dollar Cap - Executive Employee Compensation	162.36-00
	• <i>Covered Employees</i>	162.36-02
	201321017 201543003 201725024	
	• <i>Outside Directors</i>	162.36-05
	201733004	
<b>Section 163</b>	<b>Interest</b>	<b>163.00-00</b>
	201207009 201224027 201224028 201313013 201316003 201646003 201405005	
	201442052 201451027 201518009 201721015 202205015	
	• Installment Purchases	163.01-00
	201405005	
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Interest</i>	163.03-02
	201217003	
	• <i>Investment Income and Expenses</i>	163.03-03
	201213008 201214004 201217004 201745007	
	• Personal Interest in General	163.05-00
	201306018	
	• Qualified Residence Interest	163.06-00
	201201017	
	• <i>Acquisition Indebtedness</i>	163.06-01
	201201017 201328023	
	• <i>Home Equity Indebtedness</i>	163.06-02
	201201017	
	• Original Issue Discount	163.07-00
	• <i>S Corporations</i>	163.07-07
	201405005	
	• Registration-required Obligations	163.08-00
	202039001 201504004 201610015 201614026 202110007 202210018 202210019	
	202210020 202327003 202327004	
	• Limitation on Deduction for Certain Interest Paid By Corporation to Related Person	163.10-00
	201202021	
	• <i>Affiliated Group Rules</i>	163.10-05
	202141007	
	• Disqualified Debt Instruments	163.13-00
	201336018 201517003	
	• Repurchase Premium	163.17-00
	201707006	
<b>Section 164</b>	<b>Taxes</b>	<b>164.00-00</b>
	201202004 201309004 201442020 201452015 201516007 201537015 202007016	
	• Real Property Taxes	164.01-00
	201232018 201310029	
	• Taxes Assessed Against Local Benefits	164.09-00
	201310029	
	• Other	164.12-00
	201531016	

<b>Section 165</b>	<b>Deductions For Losses</b>	<b>165.00-00</b>
	201240007 201240015 201306018 201308025 201325007 201328031 201612003 201308025 201343021 201351020 201411030 201451004 201451014 201511018 201511022 201515001 201529008 201642035 201737011 201829004 201830005 201910001 202004010 202044006 202224010 202302011	
	• 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 202325007	165.07-00
	• Wagering Losses 201539028 202042015	165.08-00
	• Other 201552026	165.11-00
	• Abandonment Losses 201612003 202302011	165.13-00
<b>Section 166</b>	<b>Bad Debts</b>	<b>166.00-00</b>
	201328031 201515018 201602005 201842006 202224011	
	• Partially Worthless Debt 201642034	166.03-00
	• Worthless Securities 201450011	166.05-00
	• Other 201302024	166.06-00
<b>Section 167</b>	<b>Depreciation</b>	<b>167.00-00</b>
	201221002 201317003 202247006	
	• Property Used in the Trade or Business 201330034 201330034	167.01-00
	• Reasonable Allowance 201625011	167.03-00
	• Basis 201214007 201249013	167.07-00
	• Tangibles	167.13-00
	• <i>Buildings</i> 201515007	167.13-05
	• Date Property Placed in Service 201205005 201302007 201311003 201326008 201326009	167.19-00
	• Public Utility Property 201718017 201722006 202020011 202303003	167.22-00

























<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b> 202244008 202246005	<b>357.00-00</b>
	• Liabilities in Excess of Basis	357.02-00
	• <i>In General</i> 201721002	357.02-01
	• <i>Exceptions</i> 201230008 201348006 201431002 201542004 201627001 201703012	357.02-02
<b>Section 358</b>	<b>Basis to Distributees</b> 202051009 202218002	<b>358.00-00</b>
	• Allocation of Basis 201411006 201437007 202218002 202244008 202246005	358.02-00
	• Assumption of Liabilities 201721002	358.03-00
<b>Section 361</b>	<b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)</b> 201228033 201634010 201409003 201504007 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010 201802007 201818010 201833011 201839006 201852015 201925004 201949013 201949014 202019016 202022004 202026001 202036005 202051009 202123006 202132005 202151001 202152010 202220003 202224012 202231004 202231013 202244009 202304005 202322006 202330002 202332001 202339007 202344013 202350010	<b>361.00-00</b>
	• Exchanges Not Solely in Kind 201423010 201440014 201910004	361.01-00
	• Distributions 201607003 201627001 201827006 201839006 201925004 201949014 202019016 202151004 202231004 202244008 202244009 202246005 202332001 202350010	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 202322006 202330002 202332001 202350010	361.02-02
<b>Section 362</b>	<b>Basis to Corporations</b> 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028 201839013 202050010 202051009 202203010	<b>362.00-00</b>
	• Property Acquired in Reorganizations and Transfers by Controlling Stock-holders 201701005 201418013 201418041 201418042 201505028 201521011 201545013 201736001 201832011 201832012 202244008 202246005	362.01-00
<b>Section 367</b>	<b>Foreign Corporations</b> 201348011 201432002 201639014 201746022 201935004 201936004 202107010 202107011 202334014 202335001	<b>367.00-00</b>
	• 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
• <i>Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a)</i>	367.06-00
• <i>Anti-Abuse Rule</i> 201530020	367.06-07
• <i>Transfers of Intangible Property to Foreign Corporations Under Section 367(d)</i> 201321018 202335001	367.30-00
• <i>Treatment of Distribution Described in Section 367(e)</i> 201348011 201423006 201639014 201808010	367.40-00
• <i>Liquidations Under Section 332</i> 201348011 201606006 201639014 201808010	367.40-02
<b>Section 368</b>	<b>368.00-00</b>
<b>Definitions Relating to Corporate Reorganizations</b>	<b>368.00-00</b>
201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201308001 201308017 201308018 201330022 201341026 201349006 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004 201512001 201746022 201839006 201931005 201944002 201949013 201949014 202019016 202033003 202035009 202036001 202107010 202107011 202118004 202126005 202132005 202132006 202145020 202150009 202151001 202220003 202225006 202227008 202231004 202235002 202236007 202243003 202244009 202246008 202248008 202304005 202304007 202309002 202322006 202328019 202330002 202330006 202332001 202334014 202340015 202343025 202344013 202345008 202349009 202350010 202351009	
• <i>Statutory Merger or Consolidation (Type "A")</i> 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
• <i>Stock for Stock (Type "B")</i> 201249011 201250021 201324009 201603020	368.02-00
• <i>Liquidation Distribution</i> 201418039 201418046	368.02-02
• <i>Stock for Property (Type "C")</i> 201224006 201228030 201247009 201252014 201324003 201731008 201340016 201411002 201413003 201418039 201418046 201422004 201424007 202107010 202107011	368.03-00
• <i>Substantially All the Property</i> 201247009 201731008	368.03-01

<ul style="list-style-type: none"> <li>• Assets for Control of Transferee (Type "D")</li> </ul>	368.04-00
201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014 201238018 201240013 201240016 201244006 201244008 201250004 201251006 201252002 201252017 201306006 201306010 201308002 201310023 201312022 201313016 201314001 201315016 201325009 201329005 201330002 201330007 201330022 201612012 201731003 201731008 201308002 201330002 201330007 201330022 201333007 201335001 201336012 201337003 201337007 201338040 201339001 201340009 201341004 201341013 201341026 201347005 201349006 201350007 201402002 201405003 201407005 201409002 201409003 201411002 201411012 201412013 201415001 201416005 201418018 201418019 201418030 201418039 201418046 201419005 201419010 201419013 201422012 201422017 201423012 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426007 201426008 201430002 201433007 201435005 201437006 201438009 201441008 201441016 201443017 201445008 201512001 201524005 201528006 201531014 201537018 201603020 201607003 201613008 201637013 201827006 201835001 201836001 201839006 201845009 201851004 201851005 201910004 201920008 201920009 201921002 201921010 201923003 201925004 201930011 201931005 201944002 201945016 201949013 201949014 202010003 202019016 202026001 202033003 202035009 202036001 202036005 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 202310007 202311005 202322006 202330002 202332001 202339007 202340015 202343025 202344013 202345008 202349009 202350010 202351007 202351009	
<ul style="list-style-type: none"> <li>• Recapitalization (Type "E")</li> </ul>	368.05-00
201308001 201315009 201315020 201315021 201308001 201424010 201835001	
<ul style="list-style-type: none"> <li>• Change in Identity, etc. (Type "F")</li> </ul>	368.06-00
201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008 201511020 201611015 201635001 201638004 201737010 201746022 202031002 202102007 202107010 202107011 202334014 202339009	
<ul style="list-style-type: none"> <li>• Continuity of Interest Rule</li> </ul>	368.08-00
201214013 201224006 201247009	
<ul style="list-style-type: none"> <li>• <i>Proprietary Interest Continuity</i></li> </ul>	368.08-02
202050014	
<ul style="list-style-type: none"> <li>• <i>Related party Acquisitions</i></li> </ul>	368.08-03
201214013	
<ul style="list-style-type: none"> <li>• <i>Following a Qualified Stock Purchase Under Section 338</i></li> </ul>	368.08-05
201918015	
<ul style="list-style-type: none"> <li>• <i>Business Enterprise Continuity</i></li> </ul>	368.08-06
201247009 201314028 201413003 201644018 201918015 202145025	
<ul style="list-style-type: none"> <li>• <i>Historic Business Assets</i></li> </ul>	368.08-07
201224006	
<ul style="list-style-type: none"> <li>• <i>Transfers to Controlled Corporations</i></li> </ul>	368.08-08
201214013 201224006 201234009 201240016 201424007 201625012 201625013	
<ul style="list-style-type: none"> <li>• Plan of Reorganization</li> </ul>	368.09-00
201411002 201626002 201627001 202128001 202305010	
<ul style="list-style-type: none"> <li>• <i>Several Steps</i></li> </ul>	368.09-01
201252014 201411002	

	• 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
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b> 201830005	<b>381.00-00</b>
	• Method of Accounting 201237012 201343012	381.04-00
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b> 201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 202021010 201308026 201308029 201335012 201345023 201350006 201403007 201412009 201432015 201443009 201549010 201750006 201902022 201949017 202017023 202140007 202142007 202142008 202146003 202345009	<b>382.00-00</b>
	• 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 202342007	382.12-08
	• <i>Election Out</i> 201519004 201949017 202235001 202342007	382.12-13



	• Cash or Deferred Arrangements 201417025 201527042 201532036 201601012 201722014 201833012 202023001 202126001 202304001	401.29-00
	• <i>Special Antidiscrimination Rules</i> 201615013	401.29-01
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b> 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	<b>402.00-00</b>
	• Exempt Trust 201417025 201821008 201831006 201936009	402.01-00
	• Non-Exempt Trust 201749007	402.02-00
	• Foreign Situs Trust 201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046	402.03-00
	• Amounts Distributed or Made Available to Beneficiary 201431037 201527042	402.06-00
	• Unrealized Appreciation of Employer's Securities 201242019 201427024 202210004	402.07-00
	• Rollover Contributions 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201618014 201330047 201341038 201346013 201403020 201403025 201418063 201419020 201419021 201420026 201426032 201442070 201443029 201443030 201445028 201446031 201446032 201446038 201448033 201452022 201452025 201505045 201514020 201521022 201524027 201535026 201539036 201543022 201622040 201936009	402.08-00
	• <i>Rollover Lump Sums</i> 202019008	402.08-01
	• <i>Reorganization Payments</i> 201535025	402.08-03
	• <i>By a Surviving Spouse</i> 201523019 201523020 201821008 201839005 201936009	402.08-05
	• Tax on Lump Sum Distributions 201241019 202019008	402.09-00
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b> 201230030	<b>403.00-00</b>
	• Non-Forfeitable Rights 201345036 201451062 201501026	403.03-00

	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 201634021 201538020 201634021	403.04-00
	• <i>Retirement Income Accounts</i> 201742022	403.04-05
	• <i>Distribution Requirements</i> 201750004 202044001	403.04-06
	• Rollover Amounts 201212023 201224043 201323040 201419021 201524027 201644023	403.05-00
<b>Section 404</b>	<b>Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)</b> 201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201639018	<b>404.00-00</b>
	• Deferred Compensation 202315010	404.10-00
	• Year of Deduction 201935011 201945024	404.11-00
	• <i>Time of Contribution</i> 201945024	404.11-01
<b>Section 404A</b>	<b>Deduction for Certain Foreign Deferred Compensation Plans</b> 201540015	<b>404A.00-00</b>
<b>Section 408</b>	<b>Individual Retirement Accounts</b> 201208039 201612001 201618011 201632015 201405032 201405033 201405034 201423043 201431038 201439006 201451065 201611022 201707001 201736018 201831004 201924013 201927009 201943020 202033008 202040003 202042012 202114010 202114011 202114012 202140011 202210016 202322013 202322014 202348009	<b>408.00-00</b>
	• Exclusive Benefit of Individual or His Beneficiary 201225020	408.01-00
	• Qualification	408.02-00
	• <i>Benefit Distributions</i> 201628004 201628005 201628006 201633025 201706004 201750004 202044001	408.02-01

















<b>Section 472</b>	<b>Last-In, First-Out Inventories</b> 201836005	<b>472.00-00</b>
	• Election 201208033 201342009 202014014	472.01-00
	• LIFO Conformity Requirement 201550031	472.05-00
<b>Section 475</b>	<b>Mark to Market Accounting Method for Dealers in Securities</b> 201238025 201423019 201507019	<b>475.00-00</b>
	• Treatment of Securities Marked to Market 201314042	475.01-00
	• Exceptions to Mark to Market Treatment	475.02-00
	• <i>Securities Held for Investment</i> 201423019	475.02-01
	• <i>Identification Requirements</i> 201432016	475.02-04
	• Character of Gain or Loss 201432016	475.04-00
	• Definitions 201238025 201529006	475.05-00
	• Commodities Dealers 201623005	475.06-00
	• Commodities Traders 201623005	475.07-00
	• Securities Traders 201239004 201423019 201432016 202009013 202037007 202048009 202143004 202143005 202145015 202150001 202325003 202329006 <b>202403006</b>	475.08-00
<b>Section 481</b>	<b>Adjustments Required by Changes in Method of Accounting</b> 201350033 201403015 201426025 201436048 201503011 201521012 201547004 201716002 202123007	<b>481.00-00</b>
	• Pre-1954 Adjustments	481.02-00
	• <i>Involuntary</i> 201231004 201442049	481.02-02
	• Acceleration of Adjustment 202139004	481.07-00
<b>Section 482</b>	<b>Allocation of Income and Deductions Among Taxpayers</b> 201945026 202107010 202107011 202118013	<b>482.00-00</b>
	• 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
<b>Section 483</b>	<b>Interest on Certain Deferred Payments</b>	<b>483.00-00</b>
	• Payments to Which Section Applies	483.02-00









• <i>Libraries, Museums, etc.</i> 201221024 201517011	501.03-13
• <i>Literary Organizations</i> 201433020	501.03-14
• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201215011 201322041 201335024 201438032	501.03-15
• <i>Political Action Organizations</i> 201712015 202005020	501.03-17
• <i>Prevention of Cruelty Groups</i> 201337017 201831013	501.03-18
• <i>Public Recreation Facilities and Athletic Organizations</i> 201204020 201340021 201343028 201619010 201918018 202131011 202140017 202144030 202152019 202152022 202328021 202349013 202351016	501.03-19
• <i>Religious Organizations</i> 201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022 201904008 202007019 202138010	501.03-20
• <i>Research Organizations</i> 201701022 202129017	501.03-21
• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201634025 201415003 201423030 201432037 201652029 202207010	501.03-22
• <i>Scientific Organizations</i> 201311030 201313032 201701022 201717048 201818018 202126024	501.03-24
• <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201632022 201340021 201415007 201451036 201505042 201716048 202004015	501.03-25
• <i>State Instrumentalities</i> 201411018	501.03-26







• <i>Profit v. Not for Profit</i> 201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201835007 202015023 202319022	501.07-01
• <i>Distribution of Assets</i> 201204018 201213034 201213035 201515035 202226016	501.07-02
• <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030 201629009 202201014 202227010 202343038	501.07-03
• <i>Automobile Clubs</i> 201430019	501.07-04
• <i>Business with Nonmembers</i> 201204018 201219032 201634026 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 201615019 201635008 201706020 201806011 201835007 201845030 201943025 201948009 202011007 202015023 202017037 202227010 202242013 202401018	501.07-05
• <i>Payment of Benefits to Members</i> 201219032 201306027 201642036 201845030 201941026 201943025 202015018	501.07-06
• Fraternal Beneficiary Societies (See Also 0501.03-09) 201425015 201717046 201720011 201951012 202003007 202239015 202332017	501.08-00
• 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
• <i>Permissible Benefits</i> 202039003 201451040 201605015 201703014 201947010 202034001 202125002	501.09-01
• <i>Geographic Locale</i> 201221030 201330039 201330039 201415008	501.09-02
• <i>Inurement</i> 201321040 201634029 201351026 201605015 201625004 201625018 201734009 201833013	501.09-03
• <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014 201835011 202236004	501.09-04
• Domestic Fraternal Societies, Orders, and Associations 201240026 201340022 201620014 201721021 201805015 202133015 202222006 202316012 202319021	501.10-00
• Local Benevolent Life Insurance Associations, etc. 201247019 201431031 201814012 202232017	501.12-00
• <i>Mutual Ditch or Irrigation Companies</i> 201246038	501.12-01
• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028	501.12-03
• Cemetery Companies 201409009 201428011 201428029 201605019	501.13-00
• Credit Unions 201416009 201447039	501.14-00

<ul style="list-style-type: none"> <li>• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201713012 201713013 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016</li> </ul>	501.15-00
<ul style="list-style-type: none"> <li>• Organized to Finance Crop Operations 201333014</li> </ul>	501.16-00
<ul style="list-style-type: none"> <li>• Supplemental Unemployment Benefit Trusts 201406018 201411041</li> </ul>	501.17-00
<ul style="list-style-type: none"> <li>• Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015 202052016 202149011 202221010</li> </ul>	501.19-00
<ul style="list-style-type: none"> <li>• Section 501(c)(25) Organizations 202226017</li> </ul>	501.25-00
<ul style="list-style-type: none"> <li>• Religious and Apostolic Organizations 201310047</li> </ul>	501.26-00
<ul style="list-style-type: none"> <li>• Cooperative Hospital Service Organizations 201218016</li> </ul>	501.27-00
<ul style="list-style-type: none"> <li>• Dedication of Assets to an Exempt Organization 201706019 201841007 201841008 201904016 201940010 201941030 201942011</li> </ul>	501.29-00
<ul style="list-style-type: none"> <li>• Control of Corporation 201224031 201224034 201247017 201428029 201433017 201839015 202020024 202101008</li> </ul>	501.30-00
<ul style="list-style-type: none"> <li>• <i>Closely Controlled Organizations</i> 201306026</li> </ul>	501.30-01
<ul style="list-style-type: none"> <li>• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047</li> </ul>	501.30-02
<ul style="list-style-type: none"> <li>• Proof of Exemption 201235023 201701020 201649016 201710035 201710036 201835012 202032008 202114023 202313008 202313009</li> </ul>	501.31-00
<ul style="list-style-type: none"> <li>• <i>Domestic Fraternal Societies</i> 201404012</li> </ul>	501.31-01







<b>Section 502</b>	<b>Feeder Organizations (Exempt v. Not Exempt)</b> 201317011 201444043	<b>502.00-00</b>
<b>Section 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt)</b> 201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008 201928015	<b>503.00-00</b>
	• Organizations to Which Section Applies 202309016	503.01-00
	• Future Status of Organizations Denied Exemption 201209007 201209008 201520013	503.03-00
<b>Section 504</b>	<b>Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities</b>	<b>504.00-00</b>
	• Denial of Exemption 201205011 201205013 201217019 201446028 201510059	504.50-00
<b>Section 507</b>	<b>Termination of Private Foundation Status</b> 201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003 201825004 201930017 202017026 202231005 202231006 202231007 202231008 202328004 202328005	<b>507.00-00</b>
	• Termination Under Section 507(a)(1) 201230026 201417020 201417021 201427019	507.01-00
	• <i>Special Rules</i> 201345033 201345034	<i>507.01-01</i>
	• 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
<b>Section 508</b>	<b>Special Rules With Respect to Section 501 (c)(3) Organizations</b> 202119002	<b>508.00-00</b>
	• New Organizations 201446025	508.01-00
	• Governing Instruments 201931011	508.04-00
<b>Section 509</b>	<b>Private Foundation Defined</b> 202023012	<b>509.00-00</b>
	• Definitions 201418067	509.01-00
	• <i>Private Foundation</i> 201306023 201802017 201825004 202047011	<i>509.01-01</i>



	• Modifications 201409009 201435017 201441018 201503018 201603032 202027003	512.10-00
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b> 201219024 201219031 201250025 201251019 201320023 201322054 201701002 201406020 201413012 201417018 201422027 201423027 201423030 201430018 201440023 201445015 201543017 201603032 201613014 201613015 201633032 201636042 201636043 201644019 201710005 201729013 201729014 201730022 202331004	<b>513.00-00</b>
	• Trusts 201613014 201613015 201636042 201636043 201729013 201729014 201730022	513.01-00
	• Advertising, etc., Activities 201811016 201837014	513.02-00
	• Sales and Service to Public 201205013 201221024 201428030 202125020	513.04-00
	• Games of Chance 202002010	513.05-00
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b> 201418061 201422027 201430017 201434024 201434026 201849009 202225007	<b>514.00-00</b>
	• Rent and Deductions 201740002	514.01-00
	• Definitions--Debt-Financed Property 201221024 201418061 201434024 201434026 201603032 201702002 201703005 201740002 202225007	514.06-00
	• Acquisition Indebtedness 201206018 201246040 201740002	514.07-00
<b>Section 521</b>	<b>Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt)</b> 201333014 201511020 201835010	<b>521.00-00</b>
	• Farmers' v. Not a Farmers' Cooperative 202402013	521.01-00
<b>Section 527</b>	<b>Political Organizations</b> 202005020	<b>527.00-00</b>
<b>Section 528</b>	<b>Certain Homeowners Associations</b> 201210007 201214016 201223011 201918006 202112001	<b>528.00-00</b>
	• Revocation of Election 201244005 201327008	528.04-00
	• Definition of Homeowners Association 201204017	528.05-00
<b>Section 529</b>	<b>Qualified State Tuition Programs</b> 201310043 201317017	<b>529.00-00</b>
<b>Section 531</b>	<b>Imposition of Accumulated Earnings Tax (Imposed v. Not Imposed)</b> 201653017	<b>531.00-00</b>
<b>Section 533</b>	<b>Evidence of Purpose to Avoid Income Tax (Proscribed Purpose v. Not Proscribed Purpose)</b>	<b>533.00-00</b>
	• Holding and Investment Companies 201653017	533.02-00
<b>Section 534</b>	<b>Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer)</b> 201428023	<b>534.00-00</b>
<b>Section 542</b>	<b>Definition of Personal Holding Company</b>	<b>542.00-00</b>

	• Stock Ownership Requirements 201208025	542.02-00
	• Consolidated Returns 201901002	542.03-00
<b>Section 544</b>	<b>Rules for Determining Stock Ownership</b> 201208025	<b>544.00-00</b>
<b>Section 561</b>	<b>Deduction v. Not a Deduction for Dividends Paid</b>  • Personal Holding Companies 201901002  • Dividends-Paid Deduction 201901002	<b>561.00-00</b>  561.03-00  561.07-00
<b>Section 562</b>	<b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b> 201205004 201244012 201304004 201516047  • Preferential Dividends 201216031 201304002 201316013 201327006 201444022 201516047 201924003 202051005	<b>562.00-00</b>  562.03-00
<b>Section 565</b>	<b>Consent Dividends</b> 201202014 201336017 201628015 201901002 202136003 202144006  • General Rule 201316014  • <i>Making and Filing Consents</i> 201201011	<b>565.00-00</b>  565.01-00  565.01-02
<b>Section 581</b>	<b>Bank v. Not a Bank</b> 201341017	<b>581.00-00</b>
<b>Section 597</b>	<b>Federal Financial Assistance Provided</b> 201201010  • Federal Financial Assistance Tax  • <i>Basis</i> 201733014 202224011  • Taxable Transfers 201441014 201733014  • Limitation on Collection 201614035  • Anti-Abuse 201733014	<b>597.00-00</b>  597.05-00  597.05-01  597.06-00  597.07-00  597.12-00
<b>Section 611</b>	<b>Allowance of Deduction for Depletion (Deductible v. Not Deductible)</b> 201448020  • By Whom Deductible  • <i>Economic Interest in Mineral in Place</i> 201520004 201448020 201520004	<b>611.00-00</b>  611.02-00  611.02-04
<b>Section 612</b>	<b>Basis for Cost Depletion (Included v. Not Included in Basis)</b> 202341008	<b>612.00-00</b>
<b>Section 613</b>	<b>Percentage Depletion</b>  • Gross Income From Property 201710023 201722028	<b>613.00-00</b>  613.02-00
<b>Section 613A</b>	<b>Limitations on Percentage Depletion in the Case of Oil and Gas Wells</b>	<b>613A.00-00</b>

	• Exemption for Independent Producers and Royalty Owners	613A.03-00
	• <i>General Rule</i>	613A.03-01
	201210003	
	• Limitations on Subsection (c)	613A.04-00
	• <i>Retailers Excluded</i>	613A.04-02
	201210003 202140003	
<b>Section 614</b>	<b>Definition of Property</b>	<b>614.00-00</b>
	• Election to Aggregate Separate Operating Mineral Interests in Case of Mines	614.02-00
	201343005	
	• Aggregating Non-Operating Mineral Interests	614.04-00
	201405002 201746019 201852017 201952004 202044005 202052009 202150005	
<b>Section 617</b>	<b>Deduction and Recapture of Certain Mining Exploration Expenditures</b>	<b>617.00-00</b>
	201718011	
	• Recapture on Reaching Producing Stage	617.03-00
	201350033	
<b>Section 638</b>	<b>Continental Shelf Areas</b>	<b>638.00-00</b>
	201311024	
<b>Section 641</b>	<b>Imposition of Tax</b>	<b>641.00-00</b>
	201727008 202335014	
<b>Section 642</b>	<b>Special Rules for Credits and Deductions</b>	<b>642.00-00</b>
	201216045 201343002 201345033 201345034 201803004 201908008	
	• Charitable Deduction	642.03-00
	201202019 201225004 202001013 202001014 202001015 201343002 201611002	
	201714002 201714003 201721003 201803004 202332011	
	• <i>Pursuant to Governing Instrument</i>	642.03-02
	201438014 201747005	
	• <i>Pooled Income Funds</i>	642.03-06
	201450016	
<b>Section 643</b>	<b>Definitions Applicable to Subparts A, B, C, and D</b>	<b>643.00-00</b>
	201238004 201245007 202134003 201436043 201516008 201516020 201516028	
	201519012 201527032 201530008 201530009 201530010 201530011 201530012	
	201530013 201531003 201531004 201531005 201531006 201531007 201532008	
	201532009 201532010 201532011 201532012 201532013 201702005 201702006	
	201722007 202133005 202239006	
	• Income Defined	643.02-00
	201320009	
	• Treatment of Property Distributed in Kind	643.05-00
	202239006	
	• Multiple Trusts	643.06-00
	201928004	
<b>Section 661</b>	<b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b>	<b>661.00-00</b>
	201223012 201238004 202134003 202134004 201436043 201928004 201928005	
	202133005 202322005	
	• Amounts Paid, Credited, or Required to Be Distributed	661.01-00
	201651013 201747005	



	• <i>Exceptions to General Rule</i>	672.05-01
	201532023 201544002 201807001	
<b>Section 673</b>	<b>Reversionary Interests</b>	<b>673.00-00</b>
	201642019	
<b>Section 674</b>	<b>Power to Control Beneficial Enjoyment</b>	<b>674.00-00</b>
	201507008 201908005	
	• Power Exercisable Only by Will	674.01-00
	201326011	
<b>Section 675</b>	<b>Administrative Powers</b>	<b>675.00-00</b>
	201235006 201507008	
	• General Powers of Administration	675.04-00
	201216034	
<b>Section 677</b>	<b>Income for Benefit of Grantor</b>	<b>677.00-00</b>
	201326011 201507008	
<b>Section 678</b>	<b>Person Other Than Grantor Treated as Substantial Owner</b>	<b>678.00-00</b>
	202022002	
	• Power to Vest Corpus or Income in Self	678.01-00
	201633021	
<b>Section 691</b>	<b>Recipients of Income in Respect of Decedents</b>	<b>691.00-00</b>
	201330011 201330011 201338028 201430022 201444024 202332011	
	• Includibility of Item as Income in Respect of Decedent Generally	691.01-00
	201438014 201611002 201909003	
<b>Section 701</b>	<b>Partners, Not Partnerships, Subject to Tax</b>	<b>701.00-00</b>
	201507018	
	• Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2	701.01-00
	201917007	
<b>Section 702</b>	<b>Income and Credits of Partner</b>	<b>702.00-00</b>
	• Partner's Income v. Partnership Income	702.05-00
	201421016	
<b>Section 704</b>	<b>Partner's Distributive Share</b>	<b>704.00-00</b>
	201241005 201721013 201729020	
	• Partnership Agreement	704.01-00
	201517006 201537002 201537003	
	• <i>Section 704(c) Considerations</i>	704.01-04
	201216019 201421001 201505001 201537002 201537003 201710007 201710008	
	201747001	
	• Limitation on Allowance of Losses	704.06-00
	201606027	
<b>Section 705</b>	<b>Determination of Basis of Partner's Interest</b>	<b>705.00-00</b>
	201421016	
<b>Section 706</b>	<b>Taxable Years of Partner and Partnership</b>	<b>706.00-00</b>
	201319021	
	• Closing of Partnership Taxable Year	706.05-00
	201806005	
<b>Section 707</b>	<b>Transactions Between Partner and Partnership</b>	<b>707.00-00</b>
	201613001 201613002 201613003 201714028	

	• Not in Capacity as Partner 201324013	707.01-00
	• Sales or Exchanges With Respect to Controlled Partnership 201737011	707.02-00
	• <i>Losses Disallowed</i> 201343021	707.02-01
<b>Section 708</b>	<b>Continuation of Partnership</b> 201315026 201605004 201619001 201643016 201643017 201643018 201643019 201745005	<b>708.00-00</b>
	• Termination 201244004 201326007 201528007 201619001 201643016 201643017 201643018 201643019 201723008 201723009	708.01-00
	• Merger, Conversion or Consolidation 201619001 201643016 201643017 201643018 201643019 201929019	708.02-00
	• Division 201619001 201643016 201643017 201643018 201643019	708.03-00
<b>Section 721</b>	<b>Nonrecognition of Gain or Loss on Contributions</b> 201308019 201326014 201308019 201422004 201511020 201547003 201633028 201710007 201710008 201810005 202016013	<b>721.00-00</b>
	• Transfer of Intangibles 202047006	721.03-00
	• Gain Includible by Non U.S. Person 202047006	721.04-00
<b>Section 731</b>	<b>Extent of Recognition of Gain or Loss on Distribution</b> 201314004 201421001 201421016 201511020 201537002 201537003	<b>731.00-00</b>
<b>Section 732</b>	<b>Basis of Distributed Property Other Than Money</b> 201505001	<b>732.00-00</b>
<b>Section 734</b>	<b>Optional Adjustment to Basis of Undistributed Partnership Property</b> 201521012	<b>734.00-00</b>
<b>Section 737</b>	<b>Recognition of Precontribution Gain in Case of Certain Distributions to Contributing Partner</b> 201537002 201537003	<b>737.00-00</b>
<b>Section 741</b>	<b>Recognition and Character of Gain or Loss on Sale or Exchange</b> 202309015 202346016	<b>741.00-00</b>
	• Sale of Interest v. Sale of Assets 202309015	741.02-00
<b>Section 743</b>	<b>Optional Adjustments to Basis of Partnership Property</b> 201726012	<b>743.00-00</b>
	• Adjustments to Basis 201929019	743.02-00
<b>Section 751</b>	<b>Unrealized Receivables and Inventory Items</b>	<b>751.00-00</b>
	• Sale or Exchange of Interest in Partnership 202309015	751.01-00
	• Inventory Items 202309015	751.04-00
<b>Section 752</b>	<b>Treatment of Certain Liabilities</b> 201511020 201608005 201841006	<b>752.00-00</b>



<b>Section 761</b>	<b>Terms Defined</b> 201747001	<b>761.00-00</b>
	• Partnership 201235015 201323015 201329003	761.01-00
	• <i>Organizations Treated as a Partnership</i> 201329003	<i>761.01-01</i>
	• Partner 201411035	761.02-00
	• Partnership Agreement 201517006	761.03-00
	• Distributions of Partnership Interests Treated as Exchanges 201929019	761.05-00
<b>Section 803</b>	<b>Life Insurance Gross Income</b> 201845020 202235004	<b>803.00-00</b>
<b>Section 805</b>	<b>General Deductions</b> 201845020 202235004	<b>805.00-00</b>
<b>Section 806</b>	<b>Small Life Insurance Company Deduction</b> 201412001	<b>806.00-00</b>
<b>Section 807</b>	<b>Rules for Certain Reserves</b> 201312031 201746022 202235004	<b>807.00-00</b>
	• 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	<i>807.03-01</i>
	• <i>Applicable Federal Interest Rate/Prevailing State Assumed Interest Rate</i> 201640008 201645010 201939003	<i>807.03-03</i>
	• <i>Prevailing Commissioners' Standard Tables</i> 201230009	<i>807.03-04</i>
	• Special Rules for Computing Reserve	807.04-00
	• <i>Contracts Issued by Foreign Branches of Domestic Life Insurance Companies</i> 201746022	<i>807.04-03</i>
	• Adjustments for Change in Computing Reserves 201511013	807.05-00
<b>Section 812</b>	<b>Definitions of Company's Share and Policyholder's Share</b> 201603023	<b>812.00-00</b>
<b>Section 816</b>	<b>Life Insurance Company Defined</b> 201733012	<b>816.00-00</b>
	• Life Insurance Reserves 201733012	816.02-00
	• Total Reserves Defined 201733012	816.03-00
<b>Section 817</b>	<b>Treatment of Variable Contracts</b> 201235001 201240018 201309011 201323001 201323002 201323003 201323004 201338004 201338005 201341033 201410012 201417007 201436005 201502003 201504005 201540004 201651002 201651012 201705003 202041002 202041005	<b>817.00-00</b>

	• Treatment Nondiversified Contracts	817.08-00
	• <i>Look-Through Diversification</i> 201540004	817.08-04
<b>Section 831</b>	<b>Tax On Insurance Companies Other Than Life Insurance Companies</b> 201225013 201229008 201314020 201317002 201323009 201428006 201438022 201440015 201451012 201511021 201517018 201527014 201527015 201532028 201535009 201540008 201611001 201633027 201645004 201702037 201714021 201716014 201728017 201728018 201732021 201744009 201802004 201802014 201821007 201825006 201843001 201845024 201918007 201923020 201927016 201945013 201950003 202040004 202102008 202109005 202207005 202210021 202214007 202304006	<b>831.00-00</b>
	• Alternative Tax Small Companies 201433012 201744009 201845024 201950003 202040004 202102008	831.02-00
	• Whether Company Qualifies as Insurance Company 201219009 201219010 201219011 201224018 201351006 201419007	831.03-00
<b>Section 832</b>	<b>Insurance Company Taxable Income</b> 201232030 201235011 201250022 201328027 201428006 201429007 201438022 201503011 201515017 201533011 202227004 202328019	<b>832.00-00</b>
	• Underwriting Income 202019001	832.04-00
	• Premiums Earned 201235011 201536024	832.05-00
	• Losses Incurred 201429007 201642034	832.06-00
	• <i>Salvage and Reinsurance Recoverable</i> 201515017	832.06-01
	• <i>Unpaid Losses</i> 201435011 201437011	832.06-02
	• <i>Discounted Unpaid Losses</i> 202315010	832.06-03
	• Interinsurers or Reciprocal Underwriters 201322008	832.15-00
<b>Section 833</b>	<b>Treatment of Blue Cross Blue Shield Organizations</b> 201416002 201642026 202218001 202309002	<b>833.00-00</b>
	• Treated as Stock Insurance Company 202309002	833.01-00
	• Organizations Subject to Sec. 833 201642026	833.03-00
	• <i>Existing Blue Cross or Blue Shield Organizations</i> 201642026	833.03-01
	• <i>Material Change in Operations Existing Blue Cross or Blue Shield Organiza- tions</i> 201432013 201642026	833.03-03
<b>Section 846</b>	<b>Discounted Unpaid Losses Defined</b>	<b>846.00-00</b>
	• Determination of Undiscounted Unpaid Losses 201435011	846.01-00
<b>Section 847</b>	<b>Special Estimated Tax Payments</b> 201640017	<b>847.00-00</b>

<b>Section 848</b>	<b>Capitalization of Policy Acquisition Expenses</b> 201746022	<b>848.00-00</b>
	• Net Premiums	848.05-00
	• <i>Special Rules for Reinsurance</i> 201501011 201642032	<i>848.05-03</i>
	• Classification of Contracts	848.06-00
	• <i>Exceptions</i> 201746022	<i>848.06-02</i>
	• <i>Treatment of Reinsurance Contract</i> 201501011 201642032	<i>848.06-06</i>
<b>Section 851</b>	<b>Definition of Regulated Investment Company</b> 201325002 202021020 202022003 202124006 202340007	<b>851.00-00</b>
	• Election to be Regulated Investment Company 202021020 201521014 202022003 202124006 202340007	851.01-00
	• 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
<b>Section 852</b>	<b>Taxation of Regulated Investment Companies and Their Shareholders</b> 201340016 201619004 202052011 202340007	<b>852.00-00</b>
<b>Section 853</b>	<b>Foreign Tax Credit Allowed Shareholders</b> 202017016 202146004 202202004 202203006	<b>853.00-00</b>
	• Election 201629004 201705005 201707009 201734001 201845015 201845016 201845017 201845018 201845019 202017016 202146004 202202004 202203006	853.01-00
<b>Section 854</b>	<b>Limitations Applicable to Dividends Received From Regulated Investment Company</b> 201640018	<b>854.00-00</b>
<b>Section 855</b>	<b>Dividends Paid by Regulated Investment Company After Close of Taxable Year</b> 202021020 201530006 201619004 201740017 202022003 202032001 202124006 202124007 202340007	<b>855.00-00</b>
	• General Rule 201244003	855.01-00



<b>Section 857</b>	<b>Taxation of Real Estate Investment Trusts and Their Beneficiaries</b> 201315004 201340004 201346005 201609004 202024003 202235006	<b>857.00-00</b>
	• Requirements to be Taxed as a REIT 201717005	857.01-00
	• Taxation of Trusts	857.02-00
	• <i>Income from Foreclosure Property</i> 201623007	857.02-02
	• <i>Income from Prohibited Transactions</i> 201614009 201640007 201707010 201844003	857.02-03
	• Earnings and Profits 201652012 202024003	857.05-00
<b>Section 858</b>	<b>Dividends Paid by Real Estate Investment Trust After Close of Taxable Year</b> 201244009	<b>858.00-00</b>
	• Receipt by Shareholders 201816001	858.01-00
<b>Section 860</b>	<b>Deduction for Deficiency Dividends</b> 201727004 202207002 202233007 202233008	<b>860.00-00</b>
	• Interest and Addition to Tax 201727004	860.02-00
	• Adjustments 201239006	860.03-00
	• Determination 201727004	860.04-00
	• Claim Required for Dividend Deduction 201727004	860.06-00
	• Suspension of Statute of Limitations 201727004	860.07-00
<b>Section 860B</b>	<b>Taxation of Holders of Regular Interests</b> 202035003	<b>860B.00-00</b>
<b>Section 860C</b>	<b>Taxation of Residual Interest</b>	<b>860C.00-00</b>
	• Taxable Income or Net Loss 201306021	860C.02-00
<b>Section 860D</b>	<b>REMIC Defined</b> 201713007 201731001 201731002 201749005 201749008 201601005 201649006 201649009 201649010 201650011 201714017 201730006 201738001 201738003 201742007	<b>860D.00-00</b>
	• Election 202323007 202341006	860D.01-00
<b>Section 860F</b>	<b>Other Rules</b>	<b>860F.00-00</b>
	• Treatment of Transfers to the REMIC 201517007	860F.04-00
<b>Section 860G</b>	<b>Other Definitions and Special Rules</b> 201623007	<b>860G.00-00</b>
<b>Section 861</b>	<b>Income From Sources Within the U.S.</b>	<b>861.00-00</b>
	• Interest 201205007 201447030	861.02-00

	• Compensation for Labor or Services 201438027	861.04-00
	• Allocation and Apportionment of Deductions (In General) 201446018	861.08-00
	• <i>Apportionment</i> 201614031	861.08-02
	• <i>Net Operating Losses</i> 201228013	861.08-12
	• Allocation and Apportionment of Interest Expense (In General) 201320017 201701018 201335008 201423001 201505036 201638012 201702036 201718034 201718035 201744014 201744015 201744016	861.09-00
	• <i>Apportionment Rules -- Corporations</i> 201423001 201718034	861.09-05
	• <i>Asset Method of Apportionment</i> 201210019 201210020 201223001 201320017 201701018 201335008 201505036 201638012 201702036 201744014	861.09-06
	• <i>Fair Market Value Method</i> 201320017 201701018 201335008 201423001 201505036 201638012 201702036 201718034 201718035 201744014 201744015 201744016	861.09-07
	• <i>Modified Gross Income Method of Apportionment</i> 201744015 201744016	861.09-08
	• Characterization Rules and Adjustments for Certain Assets (In General) 201336018	861.12-00
	• <i>Miscellaneous</i> 201336018	861.12-04
<b>Section 863</b>	<b>Items Not Specified in Sections 861 or 862</b> 202346017 202346018 202346020	<b>863.00-00</b>
	• Partly From Sources Within and Partly From Sources Without U.S.	863.02-00
	• <i>Transportation</i> 201311024	863.02-04
<b>Section 864</b>	<b>Definitions</b>	<b>864.00-00</b>
	• U.S. Trade or Business 201501013	864.01-00
	• <i>Trade or Business Conducted Through Partnership</i> 201501013	864.01-02
	• <i>Trading in Securities</i> 201501013	864.01-04
	• Effectively Connected Income 201325012 201908016	864.02-00
	• <i>U.S. Source Interest, Dividends, etc.</i> 201325012	864.02-01
	• <i>Deferred Payments</i> 201908016	864.02-06
	• Rules for Allocating Interest, etc. (See Also 861.08 through 861.14) 201210019 201210020 201341017	864.04-00
<b>Section 865</b>	<b>Source Rules for Personal Property Sales</b> 202140016	<b>865.00-00</b>

<b>Section 871</b>	<b>Tax on Nonresident Alien Individuals</b> 201539028 201727005 201727006 201852014	<b>871.00-00</b>
	• Tax on Nonresident Aliens	871.02-00
	• <i>Fixed or Determinable Annual Or Periodical Income</i> 202235010	871.02-03
	• <i>Exemption from Tax on Certain Interest and Dividends</i> 201223006 202340003	871.02-13
	• Repeal of Tax on Interest of Non-resident Alien Individuals Received From Certain Portfolio Debt Investments	871.04-00
	• <i>Statement That Beneficial Owner Is Not a U.S. Person</i> 201434021	871.04-04
<b>Section 882</b>	<b>Tax on Income of Foreign Corporations Connected with United States Business</b>	<b>882.00-00</b>
	• Return Required 201515029	882.03-00
	• Allocation of Deductions 201908016	882.04-00
	• Interest deductions	882.07-00
	• <i>Liability/Asset Ratio</i> 201908016	882.07-02
<b>Section 884</b>	<b>Branch Tax</b> 201752001 202032003 202130001 202245005 202249013	<b>884.00-00</b>
	• Branch Profits Tax 201628016	884.01-00
	• Rules for Termination, Liquidation, Reorganization or Incorporation 201443003 201543007 202130001 202245005 202249013	884.08-00
	• <i>Complete Termination of a U. S. Business</i> 201405012 201543007 201714010 201750008 201813004 202130001	884.08-10
	• <i>Reorganization of a Foreign Corporation</i> 201443003	884.08-30
	• <i>Incorporation of a U. S. Business</i> 202245005 202249013	884.08-40
<b>Section 887</b>	<b>Imposition of Tax On Gross Transportation Income Of Nonresident Aliens and Foreign Corporations</b> 201212012	<b>887.00-00</b>
<b>Section 894</b>	<b>Income Affected by Treaty</b>	<b>894.00-00</b>
	• Teachers, Students, and Trainees 201251015	894.10-00
	• Pensions 201412016	894.11-00
<b>Section 897</b>	<b>Disposition of Investment in United States Real Property</b> 201321007 202040005 202343003	<b>897.00-00</b>
	• Distributions of U.S. Real Property Interest By Foreign Corporation 201321007	897.05-00
	• Coordination With Nonrecognition Provisions Such As Exchange of U.S. Real Property Interest By Nonresident Alien Individual or Foreign Corporation 202040005	897.06-00

<b>Section 901</b>	<b>Taxes of Foreign Countries and of Possessions of U.S.</b> 201423022	<b>901.00-00</b>
	• Allowance of Credit 201617009	901.01-00
	• Amount Allowed 201349015	901.02-00
	• Denial of Credit with Respect to Certain Abusive Transactions 201312045	901.11-00
<b>Section 902</b>	<b>Deemed Paid Credit Where Domestic Corporation Owns 10 Percent or More of Voting Stock of Foreign Corporation (See Also 960.00-00 et. seq.)</b>	<b>902.00-00</b>
	• Computation of Credit	902.01-00
	• <i>Post-1986 Undistributed Earnings</i> 201441015 201444039	902.01-01
	• <i>Post-1986 Foreign Income Taxes</i> 201441015 201444039	902.01-02
<b>Section 904</b>	<b>Limitation on Credit</b>	<b>904.00-00</b>
	• Carryback and Carryover 201438027	904.02-00
	• Recapture of Overall Foreign Loss 201240017 201249012	904.05-00
	• <i>Overall Foreign Loss Accounts</i> 201452002	904.05-04
<b>Section 905</b>	<b>Applicable Rules</b> 201429026	<b>905.00-00</b>
	• Adjustments on Payment of Accrued Taxes	905.03-00
	• <i>Pooling Adjustments</i> 201441015 201444039	905.03-02
	• <i>Redetermination of U.S. Liability</i> 201444039	905.03-03
<b>Section 911</b>	<b>Citizens or Residents of the United States Living Abroad</b> 201313023 201538016 201620006 201729001	<b>911.00-00</b>
	• Election 201507013 201507016 201539018 201620006 201650006	911.11-00
	• <i>Timely filed returns</i> 201507013 201507016 201539018 201650006	911.11-01
	• <i>Reelection</i> 201231006 201308023 201308023 201344007 201347016 201429015 201433002 201444023 201504002 201509027 201511017 201517004 201538016 201620006 201743014 201909006 202122001 202303010 202336002	911.11-03
<b>Section 932</b>	<b>Coordination of United States and Virgin Islands Income Taxes</b>	<b>932.00-00</b>
	• Bona Fide Residents of the Virgin Islands 201503012	932.02-00
<b>Section 951</b>	<b>Amounts Included in Gross Income of U.S. Shareholders (Included v. Not Included)</b> 201436047 202142009	<b>951.00-00</b>
<b>Section 952</b>	<b>Subpart F Income Defined</b> 201240019	<b>952.00-00</b>

<b>Section 953</b>	<b>Insurance Income</b> 201407010 201503009 201504006 201504008 201637005  • Election by Foreign Insurance Company to be Treated as Domestic Corporation 201303005 201612007 202021019 202134017 201351010 201451012 201537009 201539006 201611001 201722003 201730007 201744009 201807007 201845024 201845025 201905003 201950003 202037005 202040004 202051007 202102008	<b>953.00-00</b>   953.06-00
<b>Section 954</b>	<b>Foreign Base Company Income</b> 201235007  • Foreign Personal Holding Company Income 201201016 201228020 201407010 201503009 201504006 201504008 201637005 201644008 201644009 201644010 201648015 201648016 201718020 201739009  • <i>Sale or Exchange of Property</i> 201201016  • <i>Commodities Transactions</i> 201330006 201330006  • <i>Nonfunctional Currency Transactions</i> 201226011 201241002  • Foreign Base Company Sales Income 201206003 201325005 201332007 201340010 201532033	<b>954.00-00</b>   954.02-00   954.02-05  954.02-06  954.02-07  954.03-00
<b>Section 956</b>	<b>Investment of Earnings in U.S. Property</b> 201420017 201436047 201446020 201521006 201811014 202203013  • U.S. Property Defined 201516064  • Pledges and Guarantees 201203010 201436047	<b>956.00-00</b>   956.03-00  956.05-00
<b>Section 961</b>	<b>Adjustments to Basis of Stock In Controlled Foreign Corporations and of Other Property (Increase v. Reduction)</b> 202304008	<b>961.00-00</b>
<b>Section 962</b>	<b>Election by Individuals to be Subject to Tax at Corporate Rates</b> 202238006 202238007	<b>962.00-00</b>
<b>Section 982</b>	<b>Admissibility of Documentation Maintained in Foreign Countries</b> 201333013  • Motion to Quash 202038001	<b>982.00-00</b>  982.05-00
<b>Section 985</b>	<b>Functional Currency</b> 201902030	<b>985.00-00</b>
<b>Section 987</b>	<b>Branch Transactions</b> 201902030  • Remittances (Definition) 201321007	<b>987.00-00</b>  987.03-00
<b>Section 988</b>	<b>Treatment of Certain Foreign Currency Transactions</b> 201619004 201816009 201902030 202340007  • Definition of Section 988 Transaction and Other Terms 202142001  • Hedging Transactions 201728003 201816009 202152012	<b>988.00-00</b>  988.01-00  988.05-00
<b>Section 989</b>	<b>Other Definitions and Special Rules</b>	<b>989.00-00</b>

	• Definition of Qualified Business Unit 201902030	989.01-00
<b>Section 992</b>	<b>Requirements of a Domestic International Sales Corporation</b> 201433003 201944009 202349008	<b>992.00-00</b>
	• Definition of DISC	992.01-00
	• <i>Qualified Export Assets</i> 201735003	992.01-02
	• <i>Capitalization</i> 201444018	992.01-03
	• Election	992.02-00
	201216006 201221003 201224025 201237006 201242001 201304001 201305002 201310018 201327001 201327004 201327005 201618007 201634002 201634020 201701003 201701010 202021017 201335002 201336013 201341023 201343011 201343015 201346003 201347006 201347018 201349003 201351012 201351015 201404008 201411008 201418040 201421010 201429020 201433004 201434002 201436002 201436041 201440019 201441012 201444018 201451026 201502005 201506006 201516013 201516052 201519020 201521010 201527037 201528002 201532005 201533003 201535001 201535014 201536001 201536008 201540002 201543009 201544010 201544011 201548014 201552003 201552005 201601003 201604007 201622022 201628017 201629006 201631010 201633007 201634002 201634020 201635003 201638008 201640003 201641007 201642012 201645003 201649004 201652018 201708001 201712011 201714013 201717015 201717017 201722010 201722024 201726009 201736005 201744010 201745003 201746018 201746021 201748005 201750005 201751010 201807005 201809001 201809002 201817007 201833001 201839007 201839008 201842005 201904009 201909001 201917005 201918014 201922025 201937002 201940003 201943013 202104009 202122010 202122012 202126021 202229004 202303011 202314001 202314013 202317016 202322017 202347003 202347010	
<b>Section 1001</b>	<b>Determination of Amount of and Recognition of Gain or Loss</b>	<b>1001.00-00</b>
	201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012 201238004 201243004 201243006 201245007 201308016 201319018 201320009 201326014 202134003 202134004 201308016 201334006 201342001 201418007 201418017 201418031 201418032 201419001 201419011 201436043 201443004 201516008 201516020 201516022 201516023 201525001 201527032 201528024 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201536010 201628008 201638004 201647001 201702005 201702006 201709020 201722007 201737011 201812001 201812002 201812005 201814001 201814002 201814005 201817012 201817013 201817014 201817016 201818005 201833015 201834011 201835001 201845020 201928004 201932001 201932002 201932003 201932004 201932005 201932006 201932007 201932008 201932009 201932010 202108001 202108002 202108003 202108004 202108005 202108006 202116002 202116003 202116004 202133005 202146001 202203009 202216001 202216002 202216003 202216004 202216005 202216006 202224010 202227004 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023 202303004 202303005 202303006 202303007 202303008 202303009 202303012 202313006 202316008 202317001 202317010 202317011 202318010 202318011 202318012 202318013 202318014 202322005	
	• Amount Realized 201221004 201525010 201730012 201730017 201730018 201730019	1001.02-00

	<ul style="list-style-type: none"> <li>• <i>Sale or Other Disposition of Certain Term Interest After October 9, 1969</i> 1001.02-03 202339008</li> <li>• <i>Property Differing Materially</i> 1001.02-07 201443004 201516022 201516023</li> </ul>	
<b>Section 1011</b>	<b>Adjusted Basis for Determining Gain or Loss</b> 1011.00-00 201418007 201845020 202235004	
	<ul style="list-style-type: none"> <li>• Allocation of Basis 1011.01-00 201709001</li> </ul>	
<b>Section 1012</b>	<b>Basis of Property--Costs</b> 1012.00-00 201617002	
<b>Section 1014</b>	<b>Basis of Property Acquired From a Decedent</b> 1014.00-00 201245006 201544002 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201744006 201744007 201744008 201751001 201751002 201751003 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 201852009 201852014 202006002 202006003 202006004 202006005 202006006 202007010	
<b>Section 1015</b>	<b>Basis of Property Acquired by Gift or Transfer in Trust</b> 1015.00-00 201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003 202134004 201418007 201419001 201426016 201436043 201525001 201604001 201702005 201702006 201709020 201722007 202133005 202303004 202303005 202303006 202303007 202303008 202303009 202303012	
	<ul style="list-style-type: none"> <li>• Acquired by Gift After December 31, 1920 1015.02-00 202322005</li> <li>• Transfer in Trust After December 31, 1920 1015.03-00 202303004 202303005 202303006 202303007 202303008 202303009 202303012</li> <li>• <i>Basis in Hands of Trustee or Beneficiaries of an Irrevocable Trust</i> 1015.03-01 202303004 202303005 202303006 202303007 202303008 202303009 202303012</li> </ul>	
<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b> 1031.00-00 201234018 201242003 201302009 201313024 201411036 201416006 201648013 201706009 201834010 201944006 202053007 202124008 202335002	
	<ul style="list-style-type: none"> <li>• Property Held For Productive Use or Investment 1031.01-00 201601011 201605017</li> <li>• Like Kind Property 1031.02-00 201216007 201238027 201531009 201532021 201706009 201850014 202124008 202309007</li> <li>• Like Kind Real Estate 1031.03-00 202309007</li> <li>• Deferred Exchanges 1031.05-00 201238027 201242003 201252018 201308020 201308020 201332010 201416006 201437012 201648013</li> <li>• Multi-Party Exchanges 1031.06-00 201252018 201332010</li> <li>• Exchanges Not Solely In Kind 1031.07-00 201325011 201648013</li> </ul>	
<b>Section 1032</b>	<b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b> 1032.00-00 201249011 201250021 201324009 202203009 202309002	
<b>Section 1033</b>	<b>Involuntary Conversion</b> 1033.00-00 202001016 201333010 201333011 201924017 201925011 201925012 202042002 202042003 202125006 202318004	

	<ul style="list-style-type: none"> <li>• General Rule 202001016 201609003 201636034 201702034 201816008 201821012 201924017 201925011 201925012 202042002 202042003 202125006 202318004 202350001</li> </ul>	1033.01-00
	<ul style="list-style-type: none"> <li>• Definition of Involuntary Conversion Events 201252010 202001016 201609003 201702034 201816008 201821012 201924017 201925011 201925012 202042002 202042003 202125006 202125007</li> </ul>	1033.02-00
	<ul style="list-style-type: none"> <li>• Property Similar or Related in Service or Use 201609003 201636034 201702034 201816008 202125006 202125007 202318004</li> </ul>	1033.03-00
	<ul style="list-style-type: none"> <li>• Special Rule for Outdoor Advertising Displays 201450004 202344008</li> </ul>	1033.07-00
	<ul style="list-style-type: none"> <li>• Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters 201240006</li> </ul>	1033.10-00
<b>Section 1035</b>	<b>Exchanges of Insurance Policies</b> 201304003 201330016 201330016	<b>1035.00-00</b>
<b>Section 1041</b>	<b>Transfers of Property Between Spouses or Incident to Divorce</b> 201206005 201707007 201707008 201927003 202137005 202137006	<b>1041.00-00</b>
	<ul style="list-style-type: none"> <li>• Transfers Incident to Divorce 201901003</li> </ul>	1041.01-00
<b>Section 1042</b>	<b>Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives</b>	<b>1042.00-00</b>
	<ul style="list-style-type: none"> <li>• Nonrecognition of Gain 201435014</li> </ul>	1042.01-00
	<ul style="list-style-type: none"> <li>• Recapture on Disposition of Qualified Replacement Property 202206009</li> </ul>	1042.05-00
<b>Section 1045</b>	<b>Rollover of Gain from One Qualified Business Stock to Another</b> 201650010 202244004 202245003 202317008	<b>1045.00-00</b>
<b>Section 1059</b>	<b>Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends</b>	<b>1059.00-00</b>
	<ul style="list-style-type: none"> <li>• Election to Substitute Fair Market Value 202114016 202137003 202227009</li> </ul>	1059.06-00
	<ul style="list-style-type: none"> <li>• <i>Written Determination</i> 202114016 202137003 202227009</li> </ul>	1059.06-02
<b>Section 1060</b>	<b>Special Allocation Rules for Certain Asset Acquisitions</b> 201501011 201642032	<b>1060.00-00</b>
<b>Section 1091</b>	<b>Loss From Wash Sales of Stock or Securities</b> 201737011	<b>1091.00-00</b>
<b>Section 1092</b>	<b>Straddles</b> 201515001 201543008	<b>1092.00-00</b>
	<ul style="list-style-type: none"> <li>• Special Rule for Identified Straddles 201241005 201515001</li> </ul>	1092.02-00
	<ul style="list-style-type: none"> <li>• <i>Defined</i> 201515001</li> </ul>	1092.02-01
	<ul style="list-style-type: none"> <li>• Mixed Straddles 201543008 201615001 201637011 201639004 201820014 202107004 202107005 202107006 202107007 202107008 202210009 202344011</li> </ul>	1092.05-00
	<ul style="list-style-type: none"> <li>• <i>Mixed Straddle Account</i> 201327007 201516010 201637011 201820014 201848015</li> </ul>	1092.05-02

	• Straddle Defined 201310027	1092.06-00
	• Qualified Covered Call Options 201317009	1092.07-00
	• Definitions and Special Rules 201241005	1092.08-00
<b>Section 1202</b>	<b>50-Percent Exclusion for Gain from Certain Small Business Stocks</b> 201436001 201603010 201603011 201603012 201603013 201603014 201636003 201717010 202114002 202125004 202144026 202204007 202221006 202319013 202342013 202342014 202342015 202352009	<b>1202.00-00</b>
<b>Section 1221</b>	<b>Capital Asset v. Not a Capital Asset</b> 201203003 201208038 201209014 202309015	<b>1221.00-00</b>
	• Property Held Properly In Inventory 202309015	1221.01-00
	• Property Held Primarily For Sale In Ordinary Course of Business 202309015	1221.02-00
<b>Section 1222</b>	<b>Other Terms Relating to Capital Gains and Losses</b> 201642035	<b>1222.00-00</b>
<b>Section 1223</b>	<b>Holding Period of Capital Assets</b> 201204001 201204002 201204003 201204004 201204005 201216010 202134003 202134004 201418007 201436043 201443004 201516022 201516023 201525001 202133005 202303004 202303005 202303006 202303007 202303008 202303009 202303012 202322005	<b>1223.00-00</b>
	• Reorganization 202244008 202246005	1223.10-00
<b>Section 1234</b>	<b>Option to Buy or Sell</b> 201547004	<b>1234.00-00</b>
	• Gain or Loss of Purchaser 201214021	1234.01-00
	• Sale v. Option 201547004	1234.03-00
<b>Section 1234A</b>	<b>Gains or Losses From Certain Terminations</b> 201642035	<b>1234A.00-00</b>
	• Right or Obligation With Respect to Personal Property 202224010	1234A.01-00
<b>Section 1235</b>	<b>Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction)</b> 201701009	<b>1235.00-00</b>
<b>Section 1248</b>	<b>Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations</b> 201423006 201426008	<b>1248.00-00</b>
<b>Section 1250</b>	<b>Gain From Dispositions of Certain Depreciable Realty</b>	<b>1250.00-00</b>
	• Section 1250 Property 201243003	1250.01-00
	• Exceptions and Limitations	1250.04-00
	• <i>Gifts</i> 201318003	1250.04-01

<b>Section 1253</b>	<b>Transfers of Franchises, Trademarks, and Trade Names</b> 201322020 202120005	<b>1253.00-00</b>
<b>Section 1256</b>	<b>Section 1256 Contracts Marked to Market</b> • Definitions • <i>Qualified Board or Exchange</i>	<b>1256.00-00</b> 1256.07-00 1256.07-05
	201322033	
<b>Section 1258</b>	<b>Recharacterization of Gain from Certain Transactions</b> 201501012	<b>1258.00-00</b>
<b>Section 1272</b>	<b>Current Inclusion in Income of Original Issue Discount</b> • OID Election	<b>1272.00-00</b> 1272.05-00
	201435004 201720004 202340007	
<b>Section 1275</b>	<b>Other Definitions &amp; Special Rules</b> • Integration	<b>1275.00-00</b> 1275.08-00
	201614010 202034003 202116008 202118006 202122011 202201010 202223013 202223014	
<b>Section 1276</b>	<b>Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income</b> 202328019 • Accrued Market Discount • <i>Constant Interest Rate Election</i> 201619004 202124006 202124007 • Treatment of Nonrecognition Transactions 202328019 • <i>Transferred Basis Property</i> 202328019 • Special Rules 202328019	<b>1276.00-00</b> 1276.02-00 1276.02-02 1276.03-00 1276.03-01 1276.04-00
<b>Section 1278</b>	<b>Definitions and Special Rules</b> • Election to Include Market Discount Currently 202340007	<b>1278.00-00</b> 1278.02-00
<b>Section 1286</b>	<b>Tax Treatment of Stripped Bonds</b> 201229003 201701017 201502006 201502007	<b>1286.00-00</b>
<b>Section 1295</b>	<b>Qualified Electing Fund</b> 202344015 • Time For Making Election 201228021 201249014 202038002 202111001 202111002 202229008 202319001 202344015 202350015	<b>1295.00-00</b> 1295.02-00

• *Retroactive Elections* 1295.02-02  
 201201013 201210017 201248009 201248010 201302010 201302011 201302019  
 201302020 201314026 201319006 201319007 201321010 201322017 201322018  
 201330019 201330020 201330021 201911001 201330019 201330020 201330021  
 201333004 201334007 201334034 201340008 201344008 201349002 201349010  
 201349011 201349012 201350011 201350012 201350013 201350014 201350015  
 201350016 201350017 201350018 201350019 201350020 201350021 201350022  
 201350023 201350024 201350025 201411001 201412006 201412010 201417009  
 201417010 201417011 201417012 201417013 201417014 201417015 201417016  
 201422002 201422003 201422019 201422021 201423002 201423004 201423008  
 201423015 201427002 201427003 201427004 201427005 201427006 201429002  
 201429003 201429004 201429011 201429021 201431021 201431022 201431023  
 201431024 201431025 201431026 201431027 201431028 201431029 201442004  
 201442005 201442006 201445006 201447022 201447024 201448004 201451020  
 201451021 201451022 201508008 201508009 201508010 201509028 201510040  
 201510041 201510042 201516062 201516063 201519022 201528008 201528009  
 201528036 201546010 201548018 201604002 201622028 201622029 201622030  
 201629005 201630006 201642025 201651004 201702001 201729003 201739006  
 201744004 201808012 201809006 201812006 201814006 201837001 201925002  
 202023004 202023005 202038002 202111001 202111002 202128002 202128007  
 202201011 202203001 202207001 202220014 202229008 202229034 202252006  
 202252007 202319001 202330005 202334006 202350015

**Section 1296 Passive Foreign Investment Company 1296.00-00**  
 201244003 201311014 201447003 201806001 201806002 201806003 201806004  
 201845015 201845016 201845018 201930005 201930006 201930007 201930008  
 202041006 202110016 202226006 202235007

• Characterization of Income 1296.02-00

• *Application of Income Look-Through Rules* 1296.02-02  
 201445005

**Section 1297 Special Rules 1297.00-00**  
 201322009 201515006

**Section 1301 Averaging of Farm Income 1301.00-00**  
 • 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**

201203006 201216027 201232003 201233014 201237015 201238018 201238019  
 201238020 201238021 201238022 201238023 201238024 201243007 201243008  
 201301004 201302004 201302005 201302006 201310022 201314003 201322016  
 201322036 201325008 201618003 201634019 202021002 202021006 202021007  
 202039004 201341009 201414006 201419009 201426004 201436039 201442016  
 201447007 201450012 201604009 201604010 201608007 201610012 201614002  
 201614003 201614019 201634019 201650007 201735019 201740006 201810003  
 201815003 201819002 201820001 201820009 201825018 201831001 201849005  
 201849006 201852011 201918013 201923025 201926008 201929007 201933001  
 201938003 201940006 201943015 201947011 201949009 201952001 202009022  
 202010001 202019025 202020005 202101001 202110001 202126006 202126007  
 202126008 202126009 202126010 202126011 202126012 202126013 202126014  
 202126015 202126016 202126017 202126018 202126019 202126020 202127004  
 202127005 202127006 202127007 202127008 202127009 202127010 202127011  
 202127012 202127013 202127014 202127015 202127016 202127017 202127018  
 202127019 202127020 202127021 202127022 202127023 202127024 202127025  
 202127026 202127027 202127028 202127029 202127030 202127031 202127032  
 202127033 202127034 202127035 202127036 202127037 202128003 202131009  
 202139005 202140015 202141002 202142003 202147001 202152016 202207007  
 202210014 202211006 202220002 202231011 202233004 202233005 202233006  
 202302004 202303002 202305004 202310001 202315004 202340002 202340005  
 202343022 202344002 202345001 202352017

**• Small Business Corporation v. Not a Small Business Corporation**

**1361.01-00**

201201006 201218005 201237014 201250018 201314003 201314008 201322036  
 201338039 201433014 201523012 201523013 201604011 201608007 201735019  
 201747006 201750002 201825018 201831001 201837012 201845013 201902005  
 201918002 201918013 201926008 201949009 202019010 202141002 202142003  
 202210014 202220002 202233004 202233005 202233006 202302004 202310001  
 202345001

**• Number of Shareholders**

**1361.01-01**

201926008 202343022

**• Shareholder Not an Individual or Permitted Trust or Estate**

**1361.01-02**

201205002 201208013 201218005 201237014 201250013 201250018 202021007  
 201338039 201424021 201426001 201523012 201523013 201525009 201528037  
 201544006 201546003 201546004 201604011 201735019 201743006 201815003  
 201831001 201845003 201845004 201845005 201918002 201933004 201936005  
 202009022 202010001 202019010 202105005 202345006

**• Non-Resident Alien as Shareholder**

**1361.01-03**

201312023 201545015 202004001 202344002

**• More than One Class of Stock**

**1361.01-04**

201207002 201214001 201218004 201234001 201236003 201309003 201314014  
 201314031 201322036 201326012 201328025 201612002 201634006 202021002  
 202021007 201341014 201444020 201444021 201506003 201518008 201528025  
 201538009 201607001 201608006 201608007 201633017 201634006 201751007  
 201813001 201813002 201813003 201815003 201825018 201905002 201908015  
 201908017 201918013 201919005 201930023 201936005 201949003 201949009  
 202019007 202042001 202052003 202053005 202110010 202141002 202142003  
 202203004 202209001 202210014 202247004 202302004 202310001

**• Ineligible Corporation**

**1361.01-05**

202021002 201849006 201936005 201938007 202101001 202203004 202209001  
 202220002 202302004

<ul style="list-style-type: none"> <li>• <i>Certain Trusts Permitted as Shareholders</i></li> </ul>	1361.03-00
201216034 201224013 201226019 201232003 201238017 202021006 201419009 201604009 201604010 201650007 201819002 201820001 201820009 201837012 201918002 201933001 201938003 201943015 201947011 202009022 202020005 202110001 202139005 202140015 202142006 202207007 202233004 202233005 202233006 202305004 202317014 202317015 202340002 202340005 202344005 202345001 202345006 202352017	
<ul style="list-style-type: none"> <li>• <i>Grantor Trusts</i></li> </ul>	1361.03-01
201216025 201216034 201252007 202305004 202317014 202317015 202340002 202352017	
<ul style="list-style-type: none"> <li>• <i>Qualified Subchapter S Trusts</i></li> </ul>	1361.03-02
201203011 201225005 201232003 201232027 201233014 201235008 201238017 201301004 201302004 201302005 201302006 201313002 201322016 201327009 201330012 201618003 201634019 201330012 201341003 201341009 201347014 201414006 201419009 201436039 201447007 201528020 201545015 201549001 201610012 201614002 201614003 201614019 201634019 201639010 201639011 201639012 201644006 201644007 201650007 201733001 201823003 201830004 201833010 201846001 201909005 201924006 201937005 202004002 202004003 202004004 202007001 202008001 202008008 202009001 202009003 202139005 202140001 202210002 202305004 202315004 202316002 202317014 202317015 202344005 202345001 202345006	
<ul style="list-style-type: none"> <li>• <i>Electing Small Business Trusts</i></li> </ul>	1361.03-03
201201006 201224013 201238017 202021006 201341003 201422006 201436006 201436007 201511014 201545003 201545015 201546001 201549001 201549002 201549003 201639010 201639011 201639012 201730021 201737005 201744013 201811001 201819002 201820001 201820009 201824002 201824003 201834007 201834008 201834009 201837012 201845008 201852001 201908012 201909005 201910014 201918001 201918002 201919001 201922021 201933001 201934001 201938003 201943015 201947011 201948008 201949015 201949016 202009011 202009022 202019010 202045008 202045009 202045010 202101001 202110001 202140015 202142006 202205014 202207007 202220002 202233001 202233004 202233005 202233006 202316002 202323008 202340005 202352017	
<ul style="list-style-type: none"> <li>• <i>Qualified Subchapter S Subsidiary</i></li> </ul>	1361.05-00
201208011 201208022 201211009 201216015 201216027 201225006 201233003 201237015 201238019 201238020 201238021 201238022 201238023 201238024 201242006 201243007 201243008 201247007 201301003 201306009 201306020 201310022 201314003 201320011 201325008 201326014 201328019 201634005 201634006 201701011 201701012 201701013 202021002 202021007 202039004 201337004 201426004 201442016 201442041 201444033 201444034 201444035 201444036 201444037 201450012 201516042 201516043 201516044 201516045 201516046 201527006 201531001 201536015 201540005 201544022 201549001 201550003 201550004 201604011 201608002 201633003 201634005 201634006 201635001 201638011 201639010 201639011 201639012 201644003 201647003 201649002 201650007 201711006 201728016 201740006 201740007 201740013 201750001 201750002 201810003 201815003 201824007 201837002 201849005 201849006 201852011 201905002 201908019 201923025 201925003 201928012 201929007 201940006 201943015 201945016 201946014 201952001 202019009 202019025 202046005 202113001 202114013 202126006 202126007 202126008 202126009 202126010 202126011 202126012 202126013 202126014 202126015 202126016 202126017 202126018 202126019 202126020 202127004 202127005 202127006 202127007 202127008 202127009 202127010 202127011 202127012 202127013 202127014 202127015 202127016 202127017 202127018 202127019 202127020 202127021 202127022 202127023 202127024 202127025 202127026 202127027 202127028 202127029 202127030 202127031 202127032 202127033 202127034 202127035 202127036 202127037 202128003 202131009 202147001 202147003 202152003 202211006 202225001 202227001 202231011 202250006 202251002 202301004 202301005 202325001 202325006	







*• Ceases to be Small Business Corporation* 1362.02-02  
201206009 201217009 201252001 201324004 201330017 201330018 201330017  
201330018 201426018 201432006 201443014 201444007 201508002 201516001  
201516002 201644007 201702014 201709015 201710017 201710021 201710022  
201729016 201730021 201732020 201737005 201751007 201801008 201811001  
201824001 201824002 201824003 201845008 201846001 201852001 201852002  
201908012 201908015 201908017 201918001 201918003 201919001 201922021  
201933001 201938003 201943015 201947011 201949003 201949015 201949016  
202007001 202008001 202008008 202009001 202009003 202009011 202019007  
202046002 202139005 202140015 202147004 202207007 202209001 202218004  
202218005 202218006 202238009 202250007 202305002 202305004 202317014  
202317015 202322009 202322010 202340002 202340008 202340009 202343022  
202344002 202345006

*• Passive Investment Income* 1362.02-03  
201223007 201226013 201229007 201232023 201244002 201248001 201306004  
201306005 201310008 201320008 201328006 201328007 201328008 201328009  
201328010 201328011 201328012 201328013 201328014 201328015 201328016  
201328017 201330010 201330010 201350005 201351013 201420002 201426010  
201441013 201450014 201515011 201516015 201519008 201519018 201523004  
201523005 201523008 201528028 201538010 201541003 201629001 201710013  
201722019 201738011 201827010 201831005 201848004 201935006 202005004  
202040006 202138003

*• S Termination Year* 1362.03-00  
201507011 201706013







<b>Section 1443</b>	<b>Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding)</b>	<b>1443.00-00</b>	
	• Income Subject to Withholding 201808010	1443.02-00	
<b>Section 1461</b>	<b>Liability for Withheld Tax</b>	<b>1461.00-00</b>	
	201503013		
<b>Section 1501</b>	<b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b>	<b>1501.00-00</b>	
	201213012 201306007 201726015 202035012 202111013 202130016 202234012		
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b>	<b>1502.00-00</b>	
	201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201749002 201341018 201342004 201402001 201414009 201418033 201418043 201930012 201936004 201949008 202008002 202013008 202035012 202111013 202121004 202229030 202231014 202236007 202248009 202249009 202310014 202317019 202334014 202340016 202348015 202352022		
	• Consolidated Investment Credit 202347009	1502.03-00	
	• Consolidated Foreign Tax Credit 202348014	1502.04-00	
	• 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 202334014	1502.13-00	
	• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 201605013 201722012 201810001 201810002 202203009 202219002 202248009	<i>1502.13-01</i>	
	• <i>Obligations of Members</i> 201707006	<i>1502.13-02</i>	
	• <i>Anti-Avoidance</i> 201640018	<i>1502.13-03</i>	
	• 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	1502.21-00
201206006 201208001 201208032 201214019 201223003 201223004 201224003 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010 201242008 201242010 201245009 201247005 201248012 201249004 201249010 201250002 201301009 201305005 201305010 201306001 201310024 201310025 201312025 201315002 201322034 201323011 201328028 201330001 201632002 201330001 201332003 201335007 201336002 201336004 201336008 201338019 201340003 201342005 201342008 201344005 201349008 201349009 201351016 201352005 201411011 201412004 201418016 201418020 201418033 201418043 201423003 201424001 201424015 201426024 201431005 201431008 201431009 201431010 201431012 201431013 201431014 201431015 201431016 201434001 201438004 201438019 201442013 201444015 201448001 201503008 201521007 201523011 201527038 201530015 201532004 201532030 201544021 201601010 201605018 201610010 201610011 201611005 201613013 201616006 201620009 201628003 201630003 201630004 201636016 201637002 201637003 201644005 201651011 201703010 201717039 201717040 201738005 201752007 201817017 201825002 201825015 201837003 201901006 201901007 201903016 201904014 201905004 202053006 202117010 202117011 202228001 202229006 202249009 202314014 202319014 202340017 202349011	
• Basis of Property	1502.31-00
201828006	
• Investment Adjustment	1502.32-00
201213013 201214012 201339001 201411007 201430002 201550028 201641019 201921003 201936004	
• Earnings and Profits	1502.33-00
201411007 201936004	
• Accumulated Earnings Tax on Separate Basis	1502.47-00
201316008	
• Life and Non-Life	1502.50-00
201210015 201213012 202045003	
• Filing Requirements	1502.75-00
201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201442018 201507003 201514007 201524008 201527036 201529001 201533004 201541006 201542005 201548016 201550033 201601007 201606019 201631004 201648012 201648014 201702019 201711008 201716007 201717018 201717023 201728002 201730008 201732025 201738006 201744011 201751012 201802009 201813006 201819008 201825016 201827007 201833009 201839009 201902029 201921011 201929001 201933009 201949008 201951004 202008002 202011006 202013008 202031004 202031005 202045005 202101003 202111013 202121004 202130016 202234012 202249010 202309002 202317019 202318016	
• <i>When Group Remains in Existence</i>	1502.75-10
201228002 201314028 201350007 201424010 201505006 201933009 202218001 202309002	
• <i>Common Parent No Longer in Existence</i>	1502.75-11
201250017 201326006	
• Taxable Year of Members of Group	1502.76-00
201520001 201414015 201520001 201843002 201933009 202032004	
• <i>Income Allocation</i>	1502.76-01
201235003 201542007	

	• Common Parent Agent for Subsidiaries 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 202335001	1502.93-00
	• Stock Transactions 201208034	1502.94-00
	• Application of Section 382 with Respect to a Consolidated Group 201414009 201511012 202229030	1502.98-00
	• <i>Rules Upon Becoming a Member</i> 202035012	1502.98-03
	• <i>Apportionment</i> 201207003 201414009 202229005 202229030	1502.98-05
	• <i>Limitation on Use of Credits and Net Capital Losses</i> 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 202334014 202335001	1502.99-00
<b>Section 1503</b>	<b>Computation and Payment of Taxes</b>	<b>1503.00-00</b>
	• Dual Consolidated Loss 202110015 202304008	1503.04-00
<b>Section 1504</b>	<b>Definitions</b> 201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012 201815008 201927002	<b>1504.00-00</b>
	• Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004 202049002	1504.01-00
	• Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003 201429007 201433013 201815008 202045003	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002	1504.02-01
	• <i>Maquiladora ISP - IRC Section 1504(d) Election</i> 201248002	1504.02-02
<b>Section 1563</b>	<b>Definitions and Special Rules</b> 201405009	<b>1563.00-00</b>

<b>Section 2001</b>	<b>Imposition and Rate of Tax</b>	<b>2001.00-00</b>
	201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201732029 201817012 201817013 201817014 201817016 202108001 202108002 202108003 202108004 202108005 202108006 202152006	
	• Determination of Amount of Taxable Estate 202322005	2001.01-00
<b>Section 2010</b>	<b>Unified Credit Against Estate Tax</b>	<b>2010.00-00</b>
	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	
<b>Section 2031</b>	<b>Definition</b>	<b>2031.00-00</b>
	201808001 201808002 201808003	
<b>Section 2032</b>	<b>Alternate Valuation</b>	<b>2032.00-00</b>
	201216013 201216037 201236002 201431017 201441001 201451025 201503003 201719014 201815001 201820010 201825013 201926013 201938002 202019015 202329001	
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b>	<b>2032A.00-00</b>
	201224019 201230023 201418011 201633001 201652017 201743013 201812004 201814004 201908018	
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b>	<b>2033.00-00</b>
	201238004 201330033 202134004 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003 201707003 201707004 201707005 201947001 201947002 201947003 201947004 201947005 201947006 202116002 202116003 202116004 202322005	
	• Interest v. No Interest at Time of Death 201323007	2033.01-00
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b>	<b>2035.00-00</b>
	201223012 201238004 201647001 201702005 201709020 201947001 201947002 201947003 201947004 201947005 201947006	
	• Inclusion of Certain Property in Gross Estate 201323007 201342001 201702006	2035.01-00
	• Coordination with Other Code Sections 201327010	2035.06-00

<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b>	<b>2036.00-00</b>
	<p>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</p>	
	<ul style="list-style-type: none"> <li>• Retention of Possession or Enjoyment of Right to Income From Property 2036.01-00</li> <li>201735005 201947001 201947002 201947003 201947004 201947005 201947006</li> <li>202303004 202303005 202303006 202303007 202303008 202303009 202303012</li> </ul>	
	<ul style="list-style-type: none"> <li>• Retention of Right to Designate Who Shall Enjoy Property or Income 2036.02-00</li> <li>201323007</li> </ul>	
<b>Section 2037</b>	<b>Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)</b>	<b>2037.00-00</b>
	<p>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</p>	



	<ul style="list-style-type: none"> <li>• General Power v. Not a General Power 201207001 201208003 201208004 201634016 201634017 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201634016 201634017 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201707007 201707008 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 202006002 202006003 202006004 202006005 202006006 202007010 202017018</li> </ul>	2041.03-00
	<ul style="list-style-type: none"> <li>• Special Powers 202120003</li> </ul>	2041.04-00
	<ul style="list-style-type: none"> <li>• Exercise of Powers 201425007 202120003</li> </ul>	2041.05-00
	<ul style="list-style-type: none"> <li>• Effect of State Laws 201920001 201920002 201920003</li> </ul>	2041.12-00
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b> 201235006 201328030 201919002 201919003	<b>2042.00-00</b>
	<ul style="list-style-type: none"> <li>• Transfer of Policy Within 3 Years of Death <i>Incidents of Ownership Held by Insured</i> 201327010</li> </ul>	2042.07-00 2042.07-09
<b>Section 2043</b>	<b>Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)</b> 201206005	<b>2043.00-00</b>
<b>Section 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b> 201528014 201536010 201603004 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006 202146001 202339008	<b>2044.00-00</b>
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b> 201206005	<b>2053.00-00</b>
	<ul style="list-style-type: none"> <li>• Claims Against the Estate <i>Consideration v. No Adequate Consideration</i> 201745012</li> </ul>	2053.09-00 2053.09-09
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b> 201216045 201236022 201316004 201450003 201702004 201803003 201845014 201850009 201930017 201933007	<b>2055.00-00</b>
	<ul style="list-style-type: none"> <li>• Transfers Not Exclusively for Charitable Purposes 201947007</li> <li>• Charitable and Noncharitable Interest (Tax Reform Act of 1969) 202145026</li> <li>• <i>Unitrust Lead Interest</i> 202233014</li> <li>• <i>Guaranteed Annuity Lead Interest</i> 201933007</li> <li>• <i>Reformations of Nonqualifying Interests</i> 201333006</li> </ul>	2055.07-00 2055.12-00 2055.12-06 2055.12-07 2055.12-10

<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)</b>	<b>2056.00-00</b>
	201243004 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018 201830001 201845014 201850008 201923004 201937011 201943010 201946009 202233014 202249006 202339008 202352016 <b>202403011</b>	
	• Terminable Interests	2056.01-00
	201731006 201450002 201624015 201717001 201751005 201850010 201937011 202230007 202341004	
	• 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 202339008 <b>202403011</b>	
	• <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	
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b>	<b>2056A.00-00</b>
	201243012 201634018 201406003 201429012 201516055 201622021 201622025 201628011 201634018 201640006 201647002 201830001 201903012 201928009 202120004 202146008 202202006 202244005 202332013 202338006	
<b>Section 2203</b>	<b>Definition of Executor</b>	<b>2203.00-00</b>
	201405016	
<b>Section 2207</b>	<b>Liability of Recipient of Property Over Which Decedent Had Power of Appointment</b>	<b>2207.00-00</b>
	202339008	
<b>Section 2207A</b>	<b>Right of Recovery in the Case of Certain Marital Deduction Property</b>	<b>2207A.00-00</b>
	201243004 201303003 201426016 201536010 202009012	
<b>Section 2209</b>	<b>Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States</b>	<b>2209.00-00</b>
	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 202313006 202317001 202317010 202317011  
202318010 202318011 202318012 202318013 202318014 202343005 202343006  
202343007 202343008 202343009 202343010 202343011 202343012 202343013  
202343014 202343015 202343016 202343017 202343018 202343019 202343020  
202343021

	• 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	
<b>Section 2503</b>	<b>Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)</b>	<b>2503.00-00</b>
	• Present v. Future Interests	2503.03-00
	201208026	
<b>Section 2504</b>	<b>Taxable Gifts for Preceding Years</b>	<b>2504.00-00</b>
	• Valuation of Certain Gifts for Preceding Periods	2504.02-00
	201811002 201811003	
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b>	<b>2511.00-00</b>
	201206005 201243004 201244014 201334001 201422005 201440007 201507008 201525002 201525003 201528014 201536010 201721006 201834011 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845002 201845029 201946009 202006002 202006003 202006004 202006005 202006006 202007010 202016001 202016002 202016003 202016004 202016005 202016006 202118008 202146001 202339008	
	• 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	
<b>Section 2512</b>	<b>Valuation of Gifts</b>	<b>2512.00-00</b>
	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	
<b>Section 2513</b>	<b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b>	<b>2513.00-00</b>
	201240003 201240004 201523003 201644002 201724007 201811002 201811003	

<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b>	<b>2514.00-00</b>
	201210008 201310002 201310003 201310004 201310005 201310006 201634015 201345004 201345026 201345027 201345028 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201430003 201430004 201430005 201430006 201430007 201432005 201433006 201434004 201434005 201436003 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201436036 201438010 201438011 201438012 201438013 201440008 201440009 201440010 201440011 201440012 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201613007 201614006 201614007 201614008 201628010 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201702016 201702017 201702018 201707007 201707008 201718003 201718004 201718005 201718006 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201817002 201817003 201832005 201832006 201832007 201832008 201832009 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 201848002 201848009 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201920001 201920002 201920003 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 202014001 202014002 202014003 202014004 202014005 202017018 202020008 202020009 202020010 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	
<b>Section 2516</b>	<b>Certain Property Settlements (Exempt v. Not Exempt &gt;From Gift Tax)</b>	<b>2516.00-00</b>
	201206005 201901003	
<b>Section 2518</b>	<b>Disclaimers</b>	<b>2518.00-00</b>
	201208005 201245004 201516056 201803003 202045011 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023	
	• Requirements for a Qualified Disclaimer	2518.01-00
	201516056	
	• <i>Time Limit</i>	2518.01-01
	201707003 201707004 201707005	
	• <i>Acceptance of Benefits</i>	2518.01-02
	201516056	
	• <i>Joint Property</i>	2518.01-03
	201516056	

	• <i>Passage Without Direction by Disclaimer</i> 201516056	2518.01-04
	• Disclaimer of Less than an Entire Interest	2518.02-00
	• <i>Severable Property</i> 201516056	2518.02-02
	• Disclaimer by Surviving Spouse 201516056	2518.04-00
<b>Section 2519</b>	<b>Disposition of Certain Life Estates</b> 201243004 201303003 201419001 201426016 201528014 201536010 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006 202116001 202118008 202146001 202339008	<b>2519.00-00</b>
<b>Section 2522</b>	<b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b> 201321012 201323007 201845014 202016001 202016002 202016003 202016004 202016005 202016006 202047005	<b>2522.00-00</b>
	• Charitable Gifts 201908008	2522.01-00
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i> 201249002	2522.02-03
<b>Section 2523</b>	<b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b>	<b>2523.00-00</b>
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 201233011 202016001 202016002 202016004 202016005 202016006	2523.06-01
	• <i>Treatment of Joint and Survivor Annuities</i> 202016003	2523.06-04
<b>Section 2524</b>	<b>Extent of Deductions</b> 201718007	<b>2524.00-00</b>

**Section 2601**

**Tax On Generation Skipping Transfers**

**2601.00-00**

201204001 201204002 201204003 201204004 201204005 201208005 201209003  
201216010 201218001 201218002 201218003 201223012 201233008 201234016  
201243001 201245007 201246004 201314017 201320009 201634016 201634017  
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  
202313006 202317001 202317010 202317011 202318010 202318011 202318012  
202318013 202318014 202343005 202343006 202343007 202343008 202343009  
202343010 202343011 202343012 202343013 202343014 202343015 202343016  
202343017 202343018 202343019 202343020 202343021

• 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

	• <i>Constructive Additions</i>	2601.03-08
	201250001 201418005 201425007 201735009	
	• <i>Transitional Rules</i>	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	
<b>Section 2602</b>	<b>Amount of Tax</b>	<b>2602.00-00</b>
	201516036	
<b>Section 2612</b>	<b>Taxable Termination; Taxable Distribution; Direct Skip</b>	<b>2612.00-00</b>
	201422005	
<b>Section 2613</b>	<b>Skip Person and Non-Skip Person</b>	<b>2613.00-00</b>
	201352001 201352002 201352003	
<b>Section 2623</b>	<b>Taxable Amount in Case of Direct Skip</b>	<b>2623.00-00</b>
	201352001 201352002 201352003	
<b>Section 2624</b>	<b>Valuation</b>	<b>2624.00-00</b>
	201352001 201352002 201352003	
<b>Section 2631</b>	<b>GST Exemption</b>	<b>2631.00-00</b>
	201250005	
<b>Section 2632</b>	<b>Special Rules for Allocation of GST Exemption</b>	<b>2632.00-00</b>
	201210008 201231002 201232028 201242002 201302001 201306002 201307004 201310011 201310012 201312018 201314032 201315014 201316011 201731005 201731006 201731010 202001002 202001003 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 202309006 202313004 202313008 202316006 202326005 202326011 202326012 202326016 202337003 202337006 202342008 <b>202403008 202403009</b>	

• Time and Manner of Allocation	2632.01-00
201252003 201252004 201314018 201316001 201316002 201320004 201633006 201633015 201929003 201929004 201929005 201929006 202209006	
• 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 202343029 202346006 202351004 202351005	

**Section 2642**

<b>Inclusion Ratio</b>	<b>2642.00-00</b>
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 202309006 202313004 202313008 202316006 202326011 202326012 202326016 202337003 202337006 202342008 202343030 202346006 202351004 202351005 <b>202403008 202403009</b>	
• 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 202326005	

**Section 2652**

<b>Other Definitions</b>	<b>2652.00-00</b>
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 202343029 202351004 202351005	

	• <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 202341004 202343029	
<b>Section 2653</b>	<b>Taxation of Multiple Skips</b>	<b>2653.00-00</b>
	201352001 201352002 201352003	
<b>Section 2654</b>	<b>Special Rules</b>	<b>2654.00-00</b>
	201243004 201246020 201322031 201731006 201447008 201447014 201624015 201750014 201907002 201937011 201943007 202202007 202343029	
	• <i>Separate Shares</i>	2654.03-00
	201516036 201825023 201845007	
<b>Section 2663</b>	<b>Regulations</b>	<b>2663.00-00</b>
	201311004	
<b>Section 2701</b>	<b>Special Valuation Rules for Transfers of Interests in Corporations or Partnerships</b>	<b>2701.00-00</b>
	• <i>Valuation Rules</i>	2701.01-00
	• <i>Subtraction Method of Valuation</i>	2701.01-01
	201442053	
	• <i>Other Definitions and Rules</i>	2701.11-00
	• <i>Certain Changes Treated as Transfers</i>	2701.11-05
	201442053	
<b>Section 2702</b>	<b>Special Valuation Rules for Transfers in Trust</b>	<b>2702.00-00</b>
	201243004 201303003 201426016 201434007 201434008 201434009 201435007 201435008 201435009 201435010 201525002 201525003 201528014 201536010 201721006 201808001 201808002 201808003 201946009 202146001	
	• <i>Valuation of Retained Interests</i>	2702.01-00
	• <i>Not a Qualified Interest</i>	2702.01-01
	201652002	
	• <i>Qualified Interests</i>	2702.01-02
	202152018	
	• <i>Definition of Qualified Interests</i>	2702.03-00
	201652002	
<b>Section 2703</b>	<b>Certain Rights and Restrictions Disregarded</b>	<b>2703.00-00</b>
	201536009 202014006 202014007 202014008 202014009 202014010 202015004 202015005 202015006 202015007 202015008 202015009 202015010 202015011 202015012 202015013 202017001 202017002 202017003 202017004 202017005 202017006 202017011 202017012 202017013 202017014	
	• <i>General Rule</i>	2703.01-00
	• <i>Right to Sell or Use Restrictions</i>	2703.01-02
	201313001	
<b>Section 3101</b>	<b>Rate and Measure of Employee Tax</b>	<b>3101.00-00</b>
	201202028 201311002	
<b>Section 3111</b>	<b>Liability and Payment of Employer Tax</b>	<b>3111.00-00</b>
	201418053	
<b>Section 3112</b>	<b>Instrumentalities of U.S. (Exemption)</b>	<b>3112.00-00</b>
	202326018 202333002	

<b>Section 3121</b>	<b>Definitions</b>	<b>3121.00-00</b>
	201214023 201251016 201302031 201634023 201411020 201527040 201528004 201634023 201706010 201710027 201927018 202102004 202243009	
	• Wages	3121.01-00
	201201003 201216038 201311022 201414019 201551006 201605015 201611007 201635004 201947010 202043003 202043004 202043005 202327014	
	• <i>Tips and Gratuities</i>	3121.01-05
	201816010	
	• <i>Non-Business Wages</i>	3121.01-09
	201201003	
	• <i>Supplemental Unemployment Benefit Plans</i>	3121.01-11
	201201003 201634023 201634023 201639015	
	• <i>Stock-based Remuneration and Stock Options</i>	3121.01-22
	202327014	
	• Employment	3121.02-00
	202102004	
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i>	3121.02-05
	201308010 201308010 201519027 201635004 202102004	
	• <i>Mandatory Coverage of State, etc., Employees</i>	3121.02-07
	201308010 201308010	
	• <i>Services of Ministers or Members of an Order</i>	3121.02-08
	201340015 201904008	
	• Employees	3121.04-00
	201926011	
	• <i>Common Law Tests</i>	3121.04-01
	201214026	
	• <i>Corporate Officers and Directors</i>	3121.04-15
	201735021	
	• Not Employees Under Section 530 of 1978 Revenue Act	3121.10-00
	201735021 202038010	
	• <i>In General</i>	3121.10-01
	201724025	
	• Application of Hospital Insurance Tax to Federal, State, and Local Govern- ment	3121.15-00
	202102004	
	• Treatment of Certain Deferred Compensation and Salary Reduction Ar- rangements	3121.16-00
	• <i>Nonqualified Deferred Compensation Plans</i>	3121.16-02
	201310034 201414018	
<b>Section 3301</b>	<b>Rate of Tax</b>	<b>3301.00-00</b>
	201527040	
<b>Section 3306</b>	<b>Definitions</b>	<b>3306.00-00</b>
	201528004 202102004 202243009	
	• Wages	3306.02-00
	201947010 202043003 202043004 202043005	
	• Employment	3306.03-00
	201605015 201635004 202102004	

<b>Section 3401</b>	<b>Definitions</b>	<b>3401.00-00</b>
	201347020 201415011 201528004 201550036	
	• Wages Subject to Withholding	3401.01-00
	201205008 201319015 201414019 201522004 201532036 201605015 201643009 201947010 202043003 202043004 202043005 202327014	
	• Employer-Employee Relationship	3401.04-00
	• <i>Employer v. Not an Employer</i>	3401.04-01
	201947010	
	• Not Employees Under Section 530 of 1978 Revenue Act	3401.06-00
	• <i>Benefits Provided Under Certain Employee Benefit Plans</i>	3401.06-07
	202304001	
<b>Section 3402</b>	<b>Income Tax Collected at Source</b>	<b>3402.00-00</b>
	201340015 201551006 201723020 201904008 202129006 202202010	
	• Withholding on Payments of Indian Casino Profits	3402.20-00
	201710023 201710030	
<b>Section 3406</b>	<b>Backup Withholding</b>	<b>3406.00-00</b>
	201246028 201248022 201447025 201539025 202252008	
	• Requirement to Deduct and Withhold	3406.01-00
	201246028 201248022 202252008	
	• <i>Notification of Incorrect TIN</i>	3406.01-01
	201246028 201248022	
	• Reportable Payment	3406.02-00
	202252008	
	• <i>Interest or Dividend</i>	3406.02-01
	202252008	
	• Withholding Applied to New Accounts and Instruments	3406.04-00
	• <i>Broker Notifies Payor</i>	3406.04-03
	201308024 201308024	
<b>Section 3504</b>	<b>Acts to be Performed by Agents</b>	<b>3504.00-00</b>
	201438021 201746023	
<b>Section 3508</b>	<b>Treatment of Real Estate Agents and Direct Sellers</b>	<b>3508.00-00</b>
	• Definitions	3508.01-00
	• <i>Direct Seller</i>	3508.01-02
	201652020	
<b>Section 4051</b>	<b>Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)</b>	<b>4051.00-00</b>
	201245018 201306019 201403014 201414016 201447001 201519028 201532032 202050001 202323004	
<b>Section 4052</b>	<b>Definition and Special Rules</b>	<b>4052.00-00</b>
	201306019 201403014	
<b>Section 4053</b>	<b>Exemptions</b>	<b>4053.00-00</b>
	201414016 201519028 202050001	
<b>Section 4101</b>	<b>Registration and Bond for Petroleum Products</b>	<b>4101.00-00</b>
	201322040	
<b>Section 4121</b>	<b>Imposition of Tax on Coal</b>	<b>4121.00-00</b>
	201826003	

<b>Section 4161</b>	<b>Sporting Goods Taxes</b> 202140004	<b>4161.00-00</b>
	• Sport Fishing Equipment 202140004	4161.01-00
	• Bows and Arrows	4161.02-00
	• <i>Parts and Accessories</i> 201348010	4161.02-01
<b>Section 4216</b>	<b>Definition of Price</b>	<b>4216.00-00</b>
	• Computation of Tax on Leases and Installment Sales 201443016	4216.06-00
<b>Section 4217</b>	<b>Leases</b> 201443016	<b>4217.00-00</b>
	• Lease Considered as a Sale 201443016	4217.01-00
	• Limitation on Tax 201443016	4217.02-00
<b>Section 4251</b>	<b>Communications Tax (Taxable v. Not Taxable)</b> 201312044 201412014	<b>4251.00-00</b>
<b>Section 4261</b>	<b>Transportation of Persons by Air (Taxable v. Nontaxable)</b> 201210026 201233015 201245019 201252016 201606028 201638002 201730015	<b>4261.00-00</b>
	• Amounts Paid 201226015 201606028	4261.01-00
	• Exemption for Certain Helicopter Uses 201351005	4261.05-00
<b>Section 4281</b>	<b>Small Aircraft on Nonestablished Lines (Taxable v. Nontaxable)</b> 201233015	<b>4281.00-00</b>
<b>Section 4291</b>	<b>Cases Where Persons Receiving Payment Must Collect Services and Facilities Tax</b> 201730015	<b>4291.00-00</b>
<b>Section 4401</b>	<b>Wagering Tax (Taxable v. Not Taxable)</b> 201242011 201251012 201909009	<b>4401.00-00</b>
<b>Section 4411</b>	<b>Occupational Tax (Taxable v. Not Taxable)</b> 201242011	<b>4411.00-00</b>
<b>Section 4611</b>	<b>Imposition and Rate of Tax on Petroleum</b> 201211010	<b>4611.00-00</b>
<b>Section 4940</b>	<b>Excise Tax on Net Investment Income (Applicable v. Not Applicable)</b> 201230026 201321024 201417020 201417021 201435016 201652004 201724001 201825004 202017026 202231005 202231006 202231007 202231008 202328004 202328005	<b>4940.00-00</b>
	• Computation of Net Investment Income 201418060	4940.02-00
	• <i>Gross Investment Income--Items Included</i> 201441018 201448026 201603033 201603034 201609001	4940.02-01
	• Exempt Operating Foundations 201306023	4940.03-00

<b>Section 4941</b>	<b>Excise Taxes on Acts of Self-Dealing</b>	<b>4941.00-00</b>
	201216045 201221031 201230026 201231014 201231015 201243015 201301015 201316021 201317018 201321027 201321034 201325018 201325019 201325020 201325021 201345033 201345034 201347024 201407021 201407023 201417021 201417022 201421023 201421024 201423032 201423033 201426006 201427019 201432025 201433021 201433022 201433023 201433024 201435016 201435017 201441018 201441020 201446024 201510050 201603034 201642001 201652004 201718002 201723005 201723006 201724001 201725008 201725009 201730012 201730017 201730018 201730019 201825004 201850012 201907004 201937003 201937004 202016001 202016002 202016003 202016004 202016005 202016006 202017026 202035002 202037009 202042007 202101002 202119002 202204003 202231005 202231006 202231007 202231008 202328004 202328005	
	• Definition of Self-Dealing	4941.04-00
	201206019 201221031 201301015 201311034 201321024 202021001 201346011 201418060 201432025 201436051 201445017 201447043 201448023 201448024 201448025 201448026 201448027 201448028 201448031 201513005 201514016 201603033 201606030 201609001 201624001 201624013 201630009 201642001 201703003 201703004 201710005 201714002 201714003 201719004 201723005 201723006 201745001 201831009 201849009 201907004 202034001 202037009 202042007 202101002	
	• Other Definitions	4941.05-00
	• Amount Involved	4941.05-02
	202243008	
<b>Section 4942</b>	<b>Taxes on Failure to Distribute Income</b>	<b>4942.00-00</b>
	201216045 201230026 201243015 201315031 201335020 201336019 201415010 201417020 201417021 201417022 201652004 201724001 201725008 201825004 201831007 201851003 202017026 202035002 202119002 202123004 202137007 202204003 202231005 202231006 202231007 202231008 202231010 202328004 202328005 202342009	
	• Initial 15% Tax on Undistributed Income	4942.01-00
	• Non-Application to Operating Foundations	4942.01-01
	201710005 201830003	
	• Definitions of Principal Terms	4942.03-00
	201243015 201335019 202231010	
	• Distributable Amount	4942.03-02
	201231016 201418060 201625003 201852012	
	• Minimum Investment Return	4942.03-03
	201323029 201415010 201419017 201829003 202024014	
	• Qualifying Distribution	4942.03-05
	201335020 201436051 201437014 201437015 201442061 201448026 201513005 201514016 201527043 201603033 201606030 201609001 201625003 201719004 201821005 201829003 201852012 201937004 202024014 202034001 202231010	
	• Contributions to "Pass-Through" Organizations	4942.03-06
	201231016 201852012 202231010	

	• <i>Set-Asides</i>	4942.03-07
	201210040 201233019 201237023 201302044 201307010 201307011 201307012 202039021 201449003 201452021 201501016 201503022 201503023 201522007 201529014 201533015 201533016 201534018 201606033 201627005 201628022 201641031 201710005 201727009 201727010 201728024 201736029 201738014 201821015 201821016 201823010 201823011 201824015 201833027 201835013 201835014 201843017 201848018 201904017 201904019 201905007 201908026 201919017 202005025 202005027 202009030 202010007 202011012 202017032 202017036 202023011 202025001 202028001 202032005 202043010 202049004 202050018 202053017 202102014 202109009 202118024 202122021 202126030 202136005 202141030 202141031 202143010 202211010 202213014 202234008 202234009 202234010 202234011 202242024 202249022 202250015 202302014 202305018 202308013 202321017 202333008 202337011 202344022 202345013 202345014 202347020 202349015	
	• Other Definitions	4942.04-00
	201335019 201603034	
	• Operating Foundations	4942.05-00
	201829003	
	• <i>Active Conduct of Exempt Purpose Activities</i>	4942.05-01
	201829003	
	• <i>Functionally Related Business</i>	4942.05-02
	201701002	
<b>Section 4943</b>	<b>Excise Taxes on Excess Business Holdings</b>	<b>4943.00-00</b>
	201216045 201228039 201232038 201236032 201303021 201329026 201329027 201701002 201335014 201407021 201407023 201414031 201422027 201430017 201433021 201433022 201433023 201433024 201441021 201441022 201510055 201510056 201636021 201645011 201723006 202037009 202101002 202140009 202251003 202328018	
	• Initial 5% Tax on Excess Holdings	4943.01-00
	201229011 201333020	
	• Definition of Excess Business Holdings	4943.03-00
	201323029 201420023 201447043 201603032 201703003 201723006 201737003 201849009 202037009 202040002 202142004 202143001	
	• <i>Permitted Holdings</i>	4943.03-01
	201630009 202342002 202342003	
	• <i>Receipts Under Other Wills and Trusts</i>	4943.03-04
	201441018	
	• Other Definitions and Rules	4943.04-00
	201311035 201328034	
	• <i>Business Enterprise</i>	4943.04-03
	201422027 201430017 201435017 201703003 201710005 201723006 202037009	
<b>Section 4944</b>	<b>Excise Tax on "Jeopardizing" Investments</b>	<b>4944.00-00</b>
	201216045 201230026 201231014 201231015 201415010 201417020 201417021 201427019 201430017 201652004 201724001 202017026 202123004 202231005 202231006 202231007 202231008 202328004 202328005	
	• Initial 5% Tax on Investments	4944.01-00
	201329028 201333020	
	• Exception for Program-Related Investments	4944.03-00
	201442061 201821005	
	• Definitions	4944.05-00
	201335019 201418060 201447043 201513005 201514016 201609001 201630009	

<b>Section 4945</b>	<b>Excise Taxes on Taxable Expenditures</b>	<b>4945.00-00</b>
	201216045 201230026 201231014 201231015 201243015 201305014 201345033 201345034 201351027 201404015 201417020 201417021 201417022 201419017 201427019 201435016 201445018 201511027 201645018 201652004 201724001 201725008 201825004 201851003 201937004 202017026 202035002 202119002 202137007 202231005 202231006 202231007 202231008 202328004 202328005	
	• Definition of Taxable Expenditure	4945.04-00
	201418060 201436051 201448026 201603033 201606030 201609001 201710005 201745001 201830003 202034001 202303014	
	• <i>Influencing The Outcome of Elections</i>	4945.04-03
	201307013 201531023	

• *Grants to Individuals*

4945.04-04

201202030 201202031 201202032 201202033 201202034 201202035 201202036  
201202037 201203026 201203027 201203028 201203029 201204014 201204015  
201205016 201205017 201205018 201205019 201207010 201207011 201207012  
201208037 201210038 201210039 201211027 201211028 201211029 201214032  
201214033 201216041 201216042 201216043 201216044 201217023 201217024  
201217027 201219033 201219034 201223022 201224038 201224039 201226030  
201226031 201226032 201226033 201227005 201228038 201232037 201233020  
201235025 201236031 201239014 201240024 201241013 201242013 201245028  
201249017 201250026 201251020 201251021 201252019 201302042 201304009  
201304010 201306024 201306025 201308031 201310042 201310044 201315032  
201315033 201316022 201316023 201317019 201318008 201319032 201319033  
201321029 201321030 201321031 201322047 201322048 201324019 201330044  
201330045 201612015 201618012 201618018 201632024 201632025 201634027  
201634028 201646008 201701024 201701025 201713011 201731018 201749021  
201911011 201911012 201911013 201911014 201911015 202001026 202021022  
202021023 201308031 201330044 201330045 201335021 201335022 201340018  
201340019 201343027 201345035 201348016 201404014 201409011 201410036  
201411043 201411044 201414030 201415012 201418062 201420022 201421026  
201421027 201422026 201423034 201424026 201425017 201425018 201426027  
201426030 201427020 201427021 201427022 201428010 201429030 201430015  
201430016 201431033 201432023 201432024 201433025 201433026 201436052  
201436053 201437016 201437017 201437018 201437019 201437020 201438031  
201441023 201441024 201441025 201441026 201441027 201442059 201442060  
201442062 201442063 201443022 201443023 201443024 201443025 201443026  
201443027 201443028 201443029 201444041 201444042 201445019 201445020  
201445021 201445022 201445023 201445024 201445025 201445026 201446023  
201446027 201447044 201447045 201447046 201447047 201447048 201448029  
201448030 201449004 201449006 201449007 201450024 201450025 201450026  
201450027 201450030 201450031 201450032 201450033 201451047 201451048  
201451049 201451050 201451051 201451052 201451053 201451054 201451055  
201451056 201451057 201451058 201451059 201451060 201451061 201501017  
201501018 201501019 201501020 201501021 201501022 201501023 201501024  
201502018 201502019 201504018 201504019 201505044 201506012 201507027  
201507028 201507029 201507030 201507031 201507032 201507033 201507034  
201507035 201507036 201507037 201507038 201508012 201508013 201508014  
201508015 201508016 201508017 201508018 201508019 201508020 201509042  
201509043 201509044 201509045 201509046 201509047 201509048 201509049  
201509050 201509051 201509052 201509053 201509054 201509055 201509056  
201509057 201509058 201509059 201509060 201509061 201509062 201509063  
201509064 201509065 201510048 201510049 201510051 201510052 201510053  
201510054 201510057 201511027 201511028 201511029 201511030 201511031  
201511032 201511033 201514017 201514018 201515038 201515039 201515040  
201515041 201516067 201516068 201516070 201516071 201516072 201516073  
201516074 201516075 201516076 201516077 201516078 201516079 201517020  
201517021 201517022 201517023 201517024 201517025 201518019 201519036  
201519037 201519038 201519039 201521018 201521019 201521020 201521021  
201522008 201522009 201524025 201525015 201525016 201525017 201525018  
201526017 201527046 201527047 201527048 201527049 201528039 201528040  
201528041 201529015 201530023 201533017 201533018 201533019 201533020  
201533021 201534017 201534019 201535020 201535021 201535022 201535023  
201535024 201536026 201537028 201539034 201539035 201540018 201541011  
201543020 201545032 201548022 201548023 201549030 201550045 201550046  
201550047 201550048 201551011 201604020 201604021 201606031 201608017  
201608018 201608019 201608020 201609009 201610022 201613017 201614039  
201615020 201617013 201619011 201619012 201619013 201619014 201620017  
201620018 201621018 201621019 201622034 201623014 201623015 201623016  
201623017 201623018 201625020 201626026 201626027 201626028 201627003  
201627004 201628023 201629010 201629011 201629012 201635009 201635010  
201636047 201636048 201638024 201638025 201638026 201638027 201639017

201641028 201641029 201641030 201642038 201647011 201647012 201647013  
201648017 201649018 201649019 201650021 201651017 201652024 201652025  
201652026 201652027 201702038 201702045 201702046 201702047 201703015  
201707012 201707013 201708002 201710033 201710036 201710037 201710038  
201710039 201711012 201711013 201711015 201714032 201714033 201714034  
201714035 201715005 201716050 201716051 201717047 201718041 201718042  
201719027 201719028 201721023 201726016 201726017 201726018 201728023  
201729024 201729026 201732036 201733018 201734011 201736030 201736031  
201737014 201737015 201742029 201742030 201742031 201742032 201742033  
201744021 201746029 201747010 201747011 201747012 201748012 201750022  
201805016 201808021 201808022 201808023 201809012 201809013 201809014  
201810012 201811017 201811018 201813018 201813019 201813020 201813021  
201814013 201814014 201817020 201818019 201818020 201820021 201821014  
201822031 201823007 201823008 201823009 201824016 201825033 201825034  
201825035 201826016 201826017 201828011 201829024 201830024 201830025  
201831016 201831017 201833028 201833029 201833030 201833031 201834014  
201834015 201834016 201835015 201835016 201836010 201839016 201840009  
201840010 201841009 201842007 201842008 201844014 201846008 201846009  
201848019 201848020 201848021 201850022 201850024 201850025 201850026  
201852021 201852022 201901008 201902033 201904018 201905006 201906015  
201906016 201908025 201917009 201919016 201919018 201920012 201920013  
201920014 201920015 201921017 201921018 201923028 201923029 201925021  
201926017 201926018 201926019 201926020 201928017 201928018 201929020  
201930026 201932018 201933021 201934009 201935014 201936011 201936012  
201936013 201937018 201937019 201937020 201940012 201940013 201941031  
201942012 201942013 201942014 201942015 201943028 201943029 201945030  
201946015 201947016 201947017 201947018 201947019 201949020 201950007  
201951005 201951006 201951007 201951008 201951009 201952010 202002017  
202002018 202002019 202002020 202004016 202004017 202004018 202004019  
202004020 202004021 202005024 202005026 202006013 202006014 202007020  
202009029 202009031 202009032 202010005 202010006 202010008 202011009  
202011010 202011011 202011013 202011014 202014020 202014021 202015029  
202015030 202015031 202015032 202015033 202016030 202016031 202017029  
202017033 202017038 202018007 202019030 202019031 202020023 202020025  
202023009 202023010 202026003 202026004 202028002 202028003 202032006  
202034006 202034009 202036006 202037011 202038011 202041010 202041011  
202041012 202041013 202041014 202041015 202042016 202043006 202043007  
202043008 202043009 202043011 202043012 202045013 202046011 202048010  
202049006 202050019 202052051 202053016 202053018 202101009 202101010  
202101011 202105012 202105013 202105014 202107013 202108011 202110048  
202113010 202114024 202114025 202114026 202117018 202117019 202117020  
202117021 202117022 202118023 202119009 202120017 202120018 202120019  
202122014 202122015 202122016 202122019 202122020 202123010 202123011  
202123012 202123013 202124014 202124015 202124016 202125021 202126026  
202126027 202126028 202127042 202127043 202127044 202127045 202127046  
202132010 202132011 202133016 202137012 202138009 202139010 202142015  
202142016 202144031 202144033 202144034 202145032 202149026 202150035  
202202016 202204009 202208017 202209013 202210024 202210025 202210026  
202214016 202214017 202214018 202214019 202214020 202216023 202218027  
202218029 202218030 202218031 202218032 202219016 202219017 202219018  
202219019 202221021 202223017 202224016 202227013 202227014 202227015  
202227016 202228017 202228018 202228020 202228021 202228022 202228023  
202229037 202229038 202230017 202230018 202232024 202235014 202237020  
202242008 202244013 202244023 202244024 202244025 202244026 202244027  
202244028 202244030 202244031 202244032 202244033 202244034 202245010  
202245011 202245013 202247017 202247018 202247019 202249015 202249020  
202249021 202249024 202250016 202250018 202302015 202304017 202304018  
202305019 202307008 202309018 202309019 202309020 202311008 202311009  
202313010 202313011 202313012 202321018 202322020 202323015 202323016  
202323017 202324013 202325011 202326023 202326024 202326025 202327021

	202328022 202328023 202329009 202329012 202330010 202330011 202331005 202331006 202331007 202331008 202331009 202332019 202332020 202332021 202332022 202332023 202332024 202333007 202334019 202334020 202334021 202335016 202335017 202335018 202336032 202336033 202337010 202339046 202340023 202341012 202341013 202341014 202342019 202343039 202343040 202343041 202344019 202344021 202345015 202346035 202346036 202348013 202349016 202349017 202349018 202350018 202352023 <b>202403020 202403021</b>	
	• <i>Grants to Organizations</i>	4945.04-05
	201243015 201335019 201513005 201514016	
	• <i>Expenditure Responsibility</i>	4945.04-06
	201513005 201514016	
	• Other Definitions	4945.05-00
	201714002	
<b>Section 4946</b>	<b>Definitions and Special Rules</b>	<b>4946.00-00</b>
	201303021 201435016 201723005 201723006 201907004	
	• Disqualified Person	4946.01-00
	201301015 201432025 201642001 201723005 201723006 201907004	
	• Foundation Manager	4946.02-00
	201642001	
	• Members of Family	4946.04-00
	201432025	
<b>Section 4947</b>	<b>Treatment of Certain Nonexempt Trusts as Charitable Foundations</b>	<b>4947.00-00</b>
	201332011 201332012 201831009 201907004 201908008	
	• Split-Interest Trusts	4947.02-00
	201713002 201713003 202021001 201714002 201714003	
<b>Section 4948</b>	<b>Special Tax Rules for Certain Foreign Organizations</b>	<b>4948.00-00</b>
	• Excise Tax on Gross Investment Income (in Lieu of Section 4940 Tax)	4948.01-00
	201808010	
<b>Section 4951</b>	<b>Taxes on Self-Dealing</b>	<b>4951.00-00</b>
	• Self-Dealing	4951.04-00
	201747001	
<b>Section 4958</b>	<b>Excess Benefit Transaction</b>	<b>4958.00-00</b>
	201336020 201825004 202133014	
<b>Section 4962</b>	<b>Abatement of Private Foundation First Tier Taxes In Certain Cases</b>	<b>4962.00-00</b>
	201423035 201547007 201643021	
<b>Section 4971</b>	<b>Taxes on Failure to Meet Minimum Funding Standards</b>	<b>4971.00-00</b>
	• Initial Tax	4971.01-00
	201419024	
	• Additional Tax	4971.02-00
	201228048 201415016 201550015 201928002	
<b>Section 4972</b>	<b>Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)</b>	<b>4972.00-00</b>
	• Excess Contributions	4972.02-00
	201440027	
<b>Section 4973</b>	<b>Tax on Excess Contributions to Individual Retirement Accounts, Certain 403(b) Contracts and Certain Individual Retirement Annuities</b>	<b>4973.00-00</b>
	201432029	

	• Excess Contributions 201430021	4973.02-00
<b>Section 4974</b>	<b>Excise Tax on Certain Accumulations in Qualified Retirement Plans</b> 201432029	<b>4974.00-00</b>
	• Waiver of Tax in Certain Cases 201437025 201437034	4974.01-00
<b>Section 4975</b>	<b>Tax on Prohibited Transactions</b> 201212013 201419025	<b>4975.00-00</b>
	• Statutory Exemptions 201828007	4975.04-00
	• <i>ESOP Loans</i> 201419018 201425019	4975.04-02
	• <i>Qualifying Employer Real Property/Securities</i> 201828007	4975.04-03
	• Definitions	4975.05-00
	• <i>Amount Involved</i> 201425019	4975.05-05
	• <i>Correction</i> 201425019	4975.05-07
	• Calculation of Tax	4975.06-00
	• <i>Continuing Transaction (Loan/Lease)</i> 201312035	4975.06-01
	• Statute of Limitations 201312035	4975.08-00
<b>Section 4976</b>	<b>Taxes with Respect to Funded Welfare Benefit Plans</b> 201424004 201442064 201442065 201451044 201625019 201702029	<b>4976.00-00</b>
	• Disqualified Benefits 201232022 201424004 201442064 201442065 201528038 201530022 201545026 201625019 201702029 201825012 201833014 201927001	4976.01-00
<b>Section 4978</b>	<b>Tax on Certain Dispositions by Employee Stock Ownership Plans And Certain Cooperatives</b>	<b>4978.00-00</b>
	• Tax on Disposition of Certain Securities 201625005	4978.01-00
<b>Section 4980</b>	<b>Tax on Reversion of Qualified Plan Assets to Employer</b> 201424032 201430025 201532035 201625005 201951001 202045002 202230006 202242006 202348005	<b>4980.00-00</b>
	• Exceptions 201538022 201626003 201626005 201839010 201847008 201935003 201951001 202045002 202111004 202111005 202348005	4980.02-00
<b>Section 4980A</b>	<b>Tax on Excess Distributions from Qualified Retirement Plans</b> 201221059	<b>4980A.00-00</b>
<b>Section 4980B</b>	<b>Failure to Satisfy Continuation Coverage Requirements of Group Health Plans (See Also 162.33-00 et. seq.)</b> 201212011	<b>4980B.00-00</b>
<b>Section 4982</b>	<b>Excise Tax on Undistributed Income of Regulated Investment Companies</b> 201305004 201709017 201709018 201932011 201932012 201932013 201944010	<b>4982.00-00</b>
	• Distributed Amount 201934004	4982.03-00

	• Definitions and Special Rules 201305004 201709017 201709018 201932011 201932012 201932013 201934004	4982.05-00
	• <i>Capital Gain Net Income</i> 201305004	4982.05-01
	• Election to Use Taxable Year 201202006 201412008 201709017 201709018 201932011 201932012 201934004	4982.06-00
<b>Section 5000</b>	<b>Certain Group Health Plans</b> 201447035	<b>5000.00-00</b>
<b>Section 6001</b>	<b>Notice or Regulations Requiring Records, Statements, and Special Returns (Sufficient v. Insufficient Records) (See 7602.00-00)</b>	<b>6001.00-00</b>
	• Automatic Data Processing Systems 201210028	6001.03-00
<b>Section 6011</b>	<b>General Requirement of Return, Statement, or List</b> 201603031	<b>6011.00-00</b>
	• Employer Requirements 201438021	6011.04-00
	• <i>Taxpayer Identification Number</i> 201650020	6011.04-02
	• Form of Return	6011.06-00
	• <i>Magnetic Media</i> 201407013 201625015	6011.06-01
<b>Section 6012</b>	<b>Persons Required to Make Returns of Income (Required v. Not Required)</b> 201432022 202019005 202046009 202326003	<b>6012.00-00</b>
	• Individuals 201211015	6012.01-00
	• Fiduciaries	6012.05-00
	• <i>Estates or Trusts</i> 201550026 201735001 201821002 201821003 201821004 201837011 202040007	6012.05-01
<b>Section 6013</b>	<b>Joint Returns of Income Tax by Husband and Wife</b> 201325013 201411017	<b>6013.00-00</b>
	• Signatures on Return	6013.01-00
	• <i>Agent or Guardian</i> 201211015	6013.01-01
	• Marital Status	6013.03-00
	• <i>Nonresident Alien</i> 201329016	6013.03-04
<b>Section 6015</b>	<b>Declaration of Estimated Income Tax by Individual (Repealed 1984) (See Also 6654.00-00)</b> 201826011 202129009 202141006	<b>6015.00-00</b>
<b>Section 6018</b>	<b>Estate Tax Returns</b> 202202011	<b>6018.00-00</b>
<b>Section 6019</b>	<b>Gift Tax Returns</b>	<b>6019.00-00</b>
	• Deceased Donor 202147014	6019.05-00
<b>Section 6020</b>	<b>Returns Prepared for or Executed by Secretary</b> 201238028	<b>6020.00-00</b>

<b>Section 6031</b>	<b>Return of Partnership Income</b>	<b>6031.00-00</b>
	• Information Required to be Provided to Partners	6031.04-00
	• <i>Penalties</i> 201733013	6031.04-02
<b>Section 6033</b>	<b>Returns by Exempt Organizations (Section 501 Organizations)</b>	<b>6033.00-00</b>
	201217025 202328004 202328005	
	• Exempt v. Non Exempt From Filing	6033.01-00
	201204016 201217025 201551001	
<b>Section 6034A</b>	<b>Information to Beneficiaries of Estates and Trusts</b>	<b>6034A.00-00</b>
	201207006	
<b>Section 6035</b>	<b>Returns of Officers, Directors, &amp; Shareholders of Foreign Personal Holding Companies</b>	<b>6035.00-00</b>
	201935012	
<b>Section 6037</b>	<b>Return of S Corporation</b>	<b>6037.00-00</b>
	201747006 202305011	
<b>Section 6038</b>	<b>Information with Respect to Certain Foreign Corporations and Partnerships</b>	<b>6038.00-00</b>
	201736021	
<b>Section 6038A</b>	<b>Information with Respect to Certain Foreign Corporations</b>	<b>6038A.00-00</b>
	201736021	
<b>Section 6038B</b>	<b>Notice of Certain Transfers to Foreign Persons</b>	<b>6038B.00-00</b>
	• Penalty	6038B.02-00
	201736021	
<b>Section 6038C</b>	<b>Information with Respect to Certain Foreign Corporations</b>	<b>6038C.00-00</b>
	201927017	
<b>Section 6039F</b>	<b>Notice of Large Gifts Received from Foreign Persons</b>	<b>6039F.00-00</b>
	201402010	
<b>Section 6041</b>	<b>Information at Source</b>	<b>6041.00-00</b>
	201201001 201219013 201221002 201252005 201307005 201310043 201311006 201348006 201349013 201426002 201431002 201444001 201447025 201527018 201539025 201622011 201815005 201816004 202112002 202318001	
	• Fixed or Determinable Gains, Profits, or Income	6041.03-00
	201607004 202047002	
	• Payments Specifically Included	6041.05-00
	201533012	
	• Exceptions	6041.06-00
	201327002 201349013 202112002	
	• Payments By United States Or A State	6041.08-00
	201623003 201624012 201743010	
	• Bingo, Keno, and Slot Machine Winnings	6041.10-00
	201246028 201248022 201433015	
<b>Section 6041A</b>	<b>Returns Regarding Payments of Remuneration for Services and Direct Sales</b>	<b>6041A.00-00</b>
	• Payments by Governmental Units	6041A.04-00
	201624012	
	• Exceptions	6041A.05-00
	201349013	

<b>Section 6043</b>	<b>Returns Regarding Liquidation, Dissolution, Termination, or Contraction</b> 202328004 202328005	<b>6043.00-00</b>
<b>Section 6045</b>	<b>Returns of Brokers</b> 202004009 202118005	<b>6045.00-00</b>
	• Real Estate Transactions 201313028	6045.03-00
	• <i>Persons Required to Report</i> 201514001	6045.03-06
	• Barter Exchanges 201514001	6045.05-00
	• Payments to Attorneys	6045.07-00
	• <i>Payments to Attorneys for Third Parties</i> 201533012	6045.07-01
<b>Section 6046</b>	<b>Returns as to Organization or Reorganization of Foreign Corporations and as to Acquisitions of Their Stock</b> 201736021	<b>6046.00-00</b>
<b>Section 6047</b>	<b>Information Relating to Certain Trusts and Annuity Plans (See Also 6652.0300, 6652.04, 7207.0000, and 6704.0000)</b> 202346011 202346012	<b>6047.00-00</b>
<b>Section 6048</b>	<b>Returns as to Certain Foreign Trusts</b> 201208028 201402006 201736021	<b>6048.00-00</b>
<b>Section 6049</b>	<b>Returns Regarding Payments of Interest</b> 201221018 201310043 201426002	<b>6049.00-00</b>
<b>Section 6050I</b>	<b>Returns Relating to Cash Received in Trade or Business</b> 201540013	<b>6050I.00-00</b>
	• Compliance 201540013	6050I.01-00
<b>Section 6050J</b>	<b>Returns Relating to Foreclosures and Abandonments of Security</b> 201533012	<b>6050J.00-00</b>
<b>Section 6050P</b>	<b>Returns Relating to Cancellation of Indebtedness by Certain Financial Entities</b> 201217001 201240001 201301013 201532022 201540009 201543004 201642011 201742017 201807008 201927005 202319009	<b>6050P.00-00</b>
	• Applicable Financial Entity 201917002	6050P.01-00
<b>Section 6051</b>	<b>Receipts for Employees</b> 201312030 201605015 201623003 201624012	<b>6051.00-00</b>
<b>Section 6061</b>	<b>Signing of Returns and Other Documents</b> 201210031 201214027 201302035 201316018 201625016	<b>6061.00-00</b>
	• Electronic Signature 201650019	6061.07-00
<b>Section 6062</b>	<b>Signing of Corporation Returns</b> 201411024 201536025 201945027	<b>6062.00-00</b>
<b>Section 6063</b>	<b>Signing of Partnership Returns</b> 201425011 201945027	<b>6063.00-00</b>
<b>Section 6071</b>	<b>Time for Filing Returns and Other Documents</b>	<b>6071.00-00</b>
	• Certain Information Returns 202346011 202346012	6071.02-00

<b>Section 6081</b>	<b>Extension of Time for Filing Returns</b> 201202005 201409005	<b>6081.00-00</b>
<b>Section 6091</b>	<b>Place for Filing Returns or Other Documents</b>  • Estate Tax Returns 202202011	<b>6091.00-00</b>  6091.04-00
<b>Section 6103</b>	<b>Confidentiality and Disclosure of Returns and Return Information</b> 201237018 201239009 201310041 201312046 201411023 201545023 201608015 201650016 201742024 201919011 201922027 202118014 202205025 202208014 202220015 202346025 202402010  • General Rule 201218013 201443017 201443018 201545023 201746025 201919011 202150015 202205025 202246009  • Definitions 201319013 201515028 201608013 201728022 201916003 202246009  • Disclosure Pursuant to Taxpayer's Consent 201214024 201235012 201312037 201502011 201515027 201545023 202205025 202220015  • Disclosure to Persons Having Material Interest 201302033  • Disclosure to Departments of Treasury or Justice Employees for Tax Admin- istration Purposes 201216036 201550038 201550039 202246009 202402010  • Disclosure for Tax Administration Purpose 201250020 201742024 202147013 202346025  • Disclosure for Purposes Other Than Tax Administration 201846004  • Disclosure for Certain Tax Administration Services 201219020 202118011	<b>6103.00-00</b>       6103.01-00  6103.02-00  6103.03-00  6103.05-00  6103.08-00  6103.11-00  6103.12-00  6103.14-00
<b>Section 6104</b>	<b>Publicity of Information Required From Certain Exempt Organizations and Certain Trusts (Permitted v. Not Permitted)</b> 202346024	<b>6104.00-00</b>
<b>Section 6109</b>	<b>Identifying Numbers</b> 201610018  • Employer ID Numbers 201520011 201520011 201650020  • Requirement to Obtain 201409008	<b>6109.00-00</b>   6109.03-00  6109.04-00
<b>Section 6110</b>	<b>Public Inspection of Written Determinations</b> 201321020  • Limitation on Inspection 201443018 201443019  • Deletion of Certain Information 202119001	<b>6110.00-00</b>   6110.02-00  6110.05-00
<b>Section 6112</b>	<b>Organizers and Sellers of Potentially Abusive Tax Shelters Must Keep Lists of Investors</b>  • In General 201906005	<b>6112.00-00</b>  6112.01-00

<b>Section 6166</b>	<b>Extension of Time to Pay Estate Tax</b> 201226027 201304006 201343004 201403012 201928007	<b>6166.00-00</b>
	• Election - Time and Manner 201302037	6166.01-00
	• Acceleration of Payments 201403012	6166.02-00
	• Active Trade or Business 201928007	6166.03-00
	• Extension of Time For Payment of Estate Where Estate Consists Largely of Interest in Closely Held Business 201403012	6166.50-00
	• Acceleration of Estate Tax Payable in Installments 201403012	6166.52-00
<b>Section 6201</b>	<b>Assessment Authority</b> 201221014 201246036 201320019 201341034 201347021 201438025 201510043 201526008 201735021 202208016 202346013	<b>6201.00-00</b>
	• Administrative Procedures 201211018 201211022 201909009	6201.01-00
	• Authority of Officers of Internal Revenue Service 201637001	6201.02-00
<b>Section 6203</b>	<b>Method of Assessment</b> 201310033	<b>6203.00-00</b>
<b>Section 6204</b>	<b>Supplemental Assessments</b> 201442055	<b>6204.00-00</b>
<b>Section 6205</b>	<b>Special Rules Applicable to Certain Employment Taxes</b> 201723021	<b>6205.00-00</b>
<b>Section 6206</b>	<b>Special Rules Applicable to Excessive Claims Under Sections 6420, 6421, 6424 and 6427</b> 202346014	<b>6206.00-00</b>
<b>Section 6211</b>	<b>Definition of a Deficiency</b> 201221021 201312039	<b>6211.00-00</b>
<b>Section 6212</b>	<b>Notice of Deficiency</b> 201808017	<b>6212.00-00</b>
	• Name and Address 201808017	6212.02-00
	• <i>Income and Gift Taxes</i> 201808017	6212.02-01
	• <i>Estate Tax</i> 201808017	6212.02-03
	• <i>Last Known Address</i> 201315025	6212.02-04
	• Necessity for Notice of Deficiency 201545016	6212.03-00
	• Rescission of Notices of Deficiency 201246033	6212.06-00
	• Further Deficiency Notice Restricted 201223016	6212.07-00

<b>Section 6213</b>	<b>Restrictions Applicable to Deficiencies; Petition to Tax Court</b> 201916001 201916002	<b>6213.00-00</b>
	• Petition to Tax Court 201549028	6213.01-00
	• Jurisdiction of Tax Court	6213.02-00
	• <i>Decedent and Estate</i> 201334040	6213.02-02
	• Proper v. Improper Person Filing Appeal	6213.03-00
	• <i>Fiduciaries</i> 201334040	6213.03-05
	• Exceptions to Restrictions	6213.07-00
	• <i>Amount Paid</i> 201236026	6213.07-03
	• Waiver of Restrictions 201312047 201334040	6213.08-00
	• Coordination with Bankruptcy Code 201549028 201602011	6213.09-00
<b>Section 6221</b>	<b>Tax Treatment Determined At Partnership Level</b> 201202023 201207008 201303010 201307007 201319027 201423021 201424022 201509036 201608014 202019003 202044010 202121010 202346016	<b>6221.00-00</b>
<b>Section 6222</b>	<b>Partner's Return Must Be Consistent with Partnership Return or Secretary Notified of Inconsistency</b> 201447031 201711010	<b>6222.00-00</b>
	• Notification 201526009	6222.01-00
	• Effect of Failure to Notify 201520007 201520007 201711010	6222.03-00
<b>Section 6223</b>	<b>Notice to Partners of Proceedings</b> 201212019 201213027 201218012 201219018 201247014 201328033 202007017	<b>6223.00-00</b>
	• Information for Secretary's Notices 201210030 201502012	6223.02-00
	• Mailing Notice 201402005	6223.03-00
	• Failure to Provide Notice 201236030	6223.04-00
	• <i>Proceedings Finished</i> 201236030	6223.04-01
<b>Section 6224</b>	<b>Participation in Administrative Proceedings; Waivers; Agreements</b> 201310036 201431030 201550041 201723024	<b>6224.00-00</b>
	• Partner May Waive Rights 201337016	6224.01-00
	• <i>Settlement Agreement</i> 201235014 201235018 201248017 201312040 201312042 201710028	6224.01-01
	• <i>Settlement of Penalties</i> 201236029 201534011	6224.01-02
	• <i>Tax Matters Partner May Bind Certain Other Partners</i> 201216035 201235016 201319025 201515033	6224.01-05

	• Application of Consistent Settlement Rule 201319022	6224.02-00
<b>Section 6225</b>	<b>Assessments Made Only After Partnership Level Proceedings Are Completed</b> 201419014	<b>6225.00-00</b>
	• Restriction on Assessment and Collection 202148006	6225.01-00
<b>Section 6226</b>	<b>Judicial Review of Final Partnership Administrative Adjustments</b> 202044010	<b>6226.00-00</b>
<b>Section 6227</b>	<b>Administrative Adjustments Requests</b> 201303014 201311025 201413008 201418047 201513001 201526014 201906007	<b>6227.00-00</b>
	• Other Requests 201236028 201320018 201413007 201416008	6227.05-00
<b>Section 6228</b>	<b>Judicial Review Where Administrative Adjustment Request Is Not Allowed In Full</b>	<b>6228.00-00</b>
	• Period for Filing Petition 201319028	6228.02-00
	• Other Requests 201241006	6228.05-00
<b>Section 6229</b>	<b>Period of Limitations for Making Assessments</b> 201213028 201219016 201239010 201302038 201315024 201402007 201402009 201418050 201420018 201439002 201503015 201509036 201906007	<b>6229.00-00</b>
	• Extension by Agreement 201211012 201236027 201241008 201312038 201312043 201319023 201319029 201324015 201402011 201402012 201438026 201526016 201531017 201710028	6229.02-00
	• Special Rule in Cases of Fraud	6229.03-00
	• <i>No Return Filed Equals No Limit</i> 201303011	6229.03-02
	• Suspension of Statutory Period 201221016	6229.04-00
<b>Section 6230</b>	<b>Additional Administration Provisions</b> 201215009 201502009 201510047	<b>6230.00-00</b>
	• Coordination with Deficiency Proceedings 201413011 201447037 201650015 202007017	6230.01-00
	• Claims Arising Out of Erroneous Computations 201204011	6230.03-00
	• <i>Time for Filing Claim</i> 201412017	6230.03-01
<b>Section 6231</b>	<b>Definitions and Special Rules</b> 201211023 201550040	<b>6231.00-00</b>
	• Partnerships 201235015 201303012	6231.01-00
	• <i>Exception for Small Partnerships</i> 201219022 201221019 201251017 201303011 201319014 201421020 201510046 201530019 201550040	6231.01-01
	• Partner 201319026 201326016 201550041	6231.02-00

	• Partnership Item	6231.03-00
	201210034 201211013 201221017 201326017 201447031 201515032 201534010 201608014 201617008 201721019 202002016 202020001 202121010	
	• Nonpartnership Item	6231.04-00
	201617008	
	• Affected Item	6231.05-00
	201206017 201210036 201324018 201447036 201515029 201614034 202002016 202020001	
	• Computational Adjustment	6231.06-00
	201210037	
	• Tax Matters Partner	6231.07-00
	201202024 201204013 201207005 201211017 201219017 201219019 201219023 201251013 201251014 201302034 201304008 201326018 201343023 201402014 201418051 201418052 201503014 201515030 201530018 201534009 201536021 201543018 201603029 201620010 201652019 201710023 201722025 201725028 201742025 201744018 201919013 202002015 202246010	
	• Pass-Thru Partner	6231.09-00
	201550040	
	• Husband and Wife	6231.12-00
	201319024	
	• Items Cease to Be Partnership Items in Certain Cases	6231.13-00
	201202025 201303013 201432019 201432021 201510044 201530021	
	• <i>Conversion Under 6223(e)</i>	6231.13-06
	201603029	
	• Regulations with Respect to Certain Special Enforcement Areas	6231.14-00
	201211017 201241007 201244019	
<b>Section 6233</b>	<b>Extension to Entities Filing Partnership Returns, Etc.</b>	<b>6233.00-00</b>
	201442056	
<b>Section 6241</b>	<b>Partner's Return Must Be Consistent with Partnership Return</b>	<b>6241.00-00</b>
	202346016	
<b>Section 6301</b>	<b>Collection Authority</b>	<b>6301.00-00</b>
	201502010	
<b>Section 6303</b>	<b>Notice and Demand for Tax</b>	<b>6303.00-00</b>
	• Lien	6303.01-00
	202346013	
<b>Section 6321</b>	<b>Lien for Taxes (Lien Right v. No Lien Right)</b>	<b>6321.00-00</b>
	201216039 201306022 201439003	
	• Property Subject v. Not Subject to Lien (See 6301.12-00)	6321.01-00
	201423024	
	• <i>Future Interest or Rights</i>	6321.01-18
	202226010	
	• <i>Trusts</i>	6321.01-51
	201324017	
	• Lien Priority v. No Lien Priority	6321.03-00
	201323019	
	• <i>State and Local Taxes and Liens</i>	6321.03-23
	201244016	

<b>Section 6323</b>	<b>Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid)</b>	<b>6323.00-00</b>
	201211023 201326015 201520012 201520012 201552030 201616010 201710025 201825029	
	• Filing Notice of Lien 201916010	6323.01-00
	• <i>Securities</i> 201311026	6323.01-05
	• Validity as Against Mortgages (See 6321.03-20) 201933010	6323.02-00
	• <i>Future Advances</i> 201526015	6323.02-02
	• Validity Against Judgment Creditors (See 6321.03-16) 202226010	6323.05-00
	• State Laws 201922028	6323.07-00
<b>Section 6324</b>	<b>Special Liens for Estate and Gift Tax</b>	<b>6324.00-00</b>
	201418048	
	• Estate Tax Liens 201210032 201214031	6324.01-00
<b>Section 6325</b>	<b>Release of Lien or Discharge of Property</b>	<b>6325.00-00</b>
	201202018 201348014 201926012 202204008	
	• Certificate of Discharge 201214028 201710024 201916009 201926012 201933011 202150017	6325.03-00
	• Refund of Sum Paid 201922028	6325.18-00
	• Escrow Agreements	6325.28-00
	• <i>Discharge of Lien</i> 201235013 201926012	6325.28-01
<b>Section 6331</b>	<b>Levy and Distrain</b>	<b>6331.00-00</b>
	201240022 201248016 201248020 201302029 201310040 201316019 201520009 201350036 201411019 201447028 201520009 201521001 201545024 201602006 201602007 201602008 201721018 201811013 201820018 201927019 202118010	
	• Exempt Property (See 6334.00-00) 201248020	6331.11-00
	• Failure to Surrender Property (See 6332.00-00) 201248021	6331.12-00
	• Insurance Proceeds 202137010	6331.16-00
	• Levy Procedure 201214030 201722027	6331.18-00
	• Finding of Jeopardy 201830013	6331.30-00
	• Banks 201404009	6331.31-00
	• Salary and Wages . . . 201302029	6331.33-00

<b>Section 6332</b>	<b>Surrender of Property Subject to Levy (See 6331.12-00)</b> 201509038	<b>6332.00-00</b>
	• Bank Deposit 201350036 202118010	6332.01-00
	• Enforcement of Levy 201509038	6332.05-00
<b>Section 6333</b>	<b>Production of Books</b> 201211016 201447029	<b>6333.00-00</b>
<b>Section 6334</b>	<b>Property Exempt From Levy</b> 201316019 201521001 201547005 201827012	<b>6334.00-00</b>
	• Types of Property 201818015 201919014	6334.01-00
<b>Section 6335</b>	<b>Sale of Seized Property</b> 201350035 201535018 201820018 201825030	<b>6335.00-00</b>
	• Deed 201535018	6335.05-00
<b>Section 6338</b>	<b>Certificate of Sale; Deed of Real Property</b> 201531018 202053012	<b>6338.00-00</b>
<b>Section 6339</b>	<b>Legal Effect of Certificate of Sale of Personal Property and Deed of Real Property</b>	<b>6339.00-00</b>
	• Real Property 201850021	6339.01-00
<b>Section 6342</b>	<b>Application of Proceeds of Levy</b> 201411028 201411034	<b>6342.00-00</b>
	• Surplus Proceeds 201411028 201411034	6342.01-00
<b>Section 6343</b>	<b>Authority to Release Levy</b> 201350040 201526015 201534008 201746024	<b>6343.00-00</b>
<b>Section 6401</b>	<b>Amounts Treated as Overpayments</b> 201252015 201509033	<b>6401.00-00</b>
	• Assessment or Collection After Limitation Period 201550035	6401.01-00
<b>Section 6402</b>	<b>Authority to Make Credits or Refunds</b> 201223019 201312044 201316020 201520010 201350039 201405013 201412014 201502014 201520010 201526007 201823005 202019002 202137009 202141021 202141023 202202010 202306008 202319015 202323005	<b>6402.00-00</b>
	• Credit of Overpayment Against Any Tax Liability 201214028 201307006 201350039 201739015 202319015	6402.01-00
	• <i>Credits Against Estimated Tax</i> 201727007	6402.01-02
	• Refund Subject to Off-Set 201204009	6402.02-00
	• Access to Refund	6402.03-00
	• <i>Assignment of Refund Check</i> 201211024	6402.03-01
	• <i>Refund to Certain Fiduciaries of Insolvent Members of Affiliated Groups</i> 201402008	6402.03-02

	• Requirement That a Claim Be Filed 201906006	6402.04-00
<b>Section 6404</b>	<b>Abatements</b> 201215006 201313029 201414020 201426026 201526008 201550042 201723022	<b>6404.00-00</b>
	• General Rule	6404.01-00
	• <i>Excessive</i> 201520010 201515026 201520010	6404.01-01
	• <i>After Limitation Period</i> 201302025	6404.01-02
	• Interest Assessments 201335013 201414020	6404.04-00
	• Penalty Assessments 201623010	6404.05-00
	• Abatement of Interest 201414020	6404.06-00
<b>Section 6405</b>	<b>Reports of Refunds and Credits</b>	<b>6405.00-00</b>
	• Tentative Adjustments 201235019	6405.03-00
<b>Section 6407</b>	<b>Date of Allowance of Refund or Credit</b> 201739013 202216016	<b>6407.00-00</b>
<b>Section 6411</b>	<b>Tentative Carryback and Refund Adjustments</b> 201335013	<b>6411.00-00</b>
	• Contents of Applications 201244018	6411.04-00
	• <i>Application v. Claim for Refund</i> 201545022	6411.04-01
	• Time for Filing Application 201244018	6411.05-00
<b>Section 6413</b>	<b>Special Rules Applicable to Certain Employment Taxes</b> 201822028 202202010 202323005	<b>6413.00-00</b>
<b>Section 6414</b>	<b>Income Tax Withheld</b> 202202010	<b>6414.00-00</b>
<b>Section 6416</b>	<b>Certain Taxes on Sales and Services</b>	<b>6416.00-00</b>
	• Credits or Refunds of Retailers and Manufacturers Taxes 202340001	6416.01-00
<b>Section 6427</b>	<b>Fuels Not Used for Taxable Purposes</b> 201230022 201342010	<b>6427.00-00</b>
	• Nontaxable Uses 201421017 202340001	6427.01-00
	• Income Tax Credit in Lieu of Payment 201342010 201447034	6427.13-00
<b>Section 6501</b>	<b>Limitations on Assessment and Collection (Barred v. Not Barred)</b> 201207007 201221014 201235020 201240023 201319017 201319030 201713001 201335013 201348015 201411031 201429026 201447032 201640017 201650018 201652022 201916006 201933012 202026002 202044007 202142009 202202014 202231014	<b>6501.00-00</b>

• Effects of Net Operating Loss Carrybacks 201335013	6501.01-00
• Time Return Deemed Filed 202026002	6501.03-00
• <i>Date Limitations Begin</i> 201238028 202026002	6501.03-03
• Adequacy of Return to Start Limitations Running (Sufficient v Insufficient) 201438021 201545016 202248010	6501.04-00
• <i>Information Returns</i> 201206014 201402013 201432020	6501.04-03
• <i>Amended Returns</i> 201206014 201252015	6501.04-11
• <i>S Corporation and Shareholder Returns</i> 201238026 201543015	6501.04-14
• Fraud--Exception to Period of Limitations (See Also 6653.03-00) 201238026	6501.05-00
• <i>Transferee Liability</i> 201319012	6501.05-06
• <i>Intent v. No Intent to Defraud</i> 201238026	6501.05-07
• <i>Failure to Report Income</i> 202142009	6501.05-12
• Return Not Filed--Exception to Period of Limitations 201238028 201411021	6501.06-00
• Omission of Income (25% Rule)--Exception to Period of Limitations 201247015 201333008 201543015	6501.07-00
• <i>Determination of Percentage of Omission</i> 201543015	6501.07-13
• <i>Estate and Gift Taxes</i> 201643020	6501.07-18
• Waiver of Limitation (Waived v. Not Waived) 201206016 201323020 201324016 201351018 201610019 201626023 201652023 201841005 201937017	6501.08-00
• <i>Conditional Waiver</i> 201933012	6501.08-03
• <i>Amended Returns as Waivers</i> 201206014	6501.08-05
• <i>Necessity for Signature of Commissioner</i> 201235009	6501.08-07
• <i>Filing of Waiver by Fiduciary</i> 201324016 201334040	6501.08-08
• <i>Execution by Corporate Officer</i> 201411024 201522005	6501.08-09
• <i>Form and Contents of Waiver</i> 201602010 201610020	6501.08-17
• <i>Proof and Procedure</i> 201334040	6501.08-21

	• Organizations Treated as Corporations 201335013	6501.12-00
<b>Section 6502</b>	<b>Collection After Assessment (Timely v. Not Timely)</b> 201313022 202044008	<b>6502.00-00</b>
	• Waivers 201906008	6502.03-00
<b>Section 6503</b>	<b>Suspension of Running of Period of Limitation (Suspended v. Not Suspended)</b> 201211019 201518015 201644020 201721016 201811013 202044008	<b>6503.00-00</b>
<b>Section 6511</b>	<b>Limitations on Credit or Refund (Barred v. Not Barred)</b> 201204008 201243014 201310037 201316015 201321022 201402003 201404011 201411029 201429026 201515019 201515024 201515025 201517005 201526011 201526013 201536020 201540010 201540011 201545022 201603026 201636041 201640017 201822027 202023006 202026002 202053013 202053015 202141021 202208016 202216015 202306008	<b>6511.00-00</b>
	• Limitation of Amount 201210029 201319011 201349014 201418049 201429023 201447033 201515024 201515025 201526011 201636041 201739013 202216016	6511.01-00
	• <i>Return Filed</i> 202026002	6511.01-01
	• <i>No Return Filed</i> 201210029	6511.01-02
	• <i>Claim Filed Late</i> 201306017 202026002	6511.01-03
	• Special Rules 201515019 201540010 201540011 202023006	6511.03-00
	• <i>Bad Debts and Worthless Securities</i> 201515018	6511.03-01
	• <i>Carrybacks: Net Operating Loss and Capital Loss</i> 201202027 201204008 201215008 201316016 201515019 201517005 201540010 201540011 201739015 202023006	6511.03-02
	• <i>Foreign Tax Credit</i> 201204008 201330031 201330031 201517005 201540010 201540011 201540012 202133013 202142009	6511.03-03
	• <i>Life Insurance Carrybacks</i> 201349014	6511.03-05
	• <i>Extension of Time by Agreement</i> 201719026 202142009 202216015	6511.03-06
	• Amended or Supplemental Claims 201216033 201739014 202142009	6511.05-00
	• Timeliness of Claim 201216033 201306017 201351019 201438023 201502014 201545017 201719026 201921013 202026002 202142009	6511.09-00
	• Return Filed 202026002	6511.10-00
<b>Section 6512</b>	<b>Limitations in Case of Petition to Tax Court</b> 201617007	<b>6512.00-00</b>
<b>Section 6513</b>	<b>Time Return Deemed Filed and Tax Considered Paid</b> 201825031	<b>6513.00-00</b>

<b>Section 6514</b>	<b>Credits or Refunds After Period of Limitation (Erroneous v. Not Erroneous)</b> 201302030 201504014 201921013 201927020 202125015 202125017	<b>6514.00-00</b>
<b>Section 6521</b>	<b>Mitigation of Effect of Limitation in Case of Related Taxes Under Different Chapters</b> 201808016	<b>6521.00-00</b>
	• Self Employment Tax and Tax on Wages 201808016	6521.01-00
	• <i>Offsets</i> 201315023 201808016	6521.01-01
	• Interaction With Section 3509 201808016	6521.02-00
<b>Section 6532</b>	<b>Periods of Limitation on Suits (Barred v. Not Barred)</b> 201535016 201927020	<b>6532.00-00</b>
	• Erroneous Refund Recovery 201535016 201625014	6532.01-00
	• Suits by Taxpayer	6532.02-00
	• <i>Date of Rejection of Refund Claim</i> 201921013	6532.02-01
	• <i>Extension of Time</i> 201328032 202125015	6532.02-04
	• <i>Reconsideration by Secretary</i> 201549029	6532.02-06
	• Suits By U.S. for Recovery of Erroneous Refunds 201304007	6532.03-00
<b>Section 6601</b>	<b>Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed)</b> 201249015 201426026 201447034 201518014 201710026 201722026 201727004 202126022 202141021 202208016	<b>6601.00-00</b>
	• Interest on Deficiencies 201405013	6601.01-00
	• <i>Carryback Eliminating Deficiencies</i> 201438024	6601.01-01
	• Interest on Delinquent Taxes	6601.02-00
	• <i>Starting Date (Avon Products)</i> 201603027	6601.02-01
	• Request for Interest Netting 201534012	6601.10-00
	• Statute of Limitations on Collection of Interest 201319017	6601.12-00
<b>Section 6611</b>	<b>Interest on Overpayments (Interest v. No Interest)</b> 201330032 201330032 201548019 201617005 201625017 201926001	<b>6611.00-00</b>
	• Interest on Refunds 201625017 201926001 202144027	6611.04-00
	• Exception for Refunds Within 45 Days 201625017	6611.07-00
<b>Section 6621</b>	<b>Determination of Rate of Interest; Compounding of Interest</b> 201225011 201727004	<b>6621.00-00</b>

	• Interest on Substantial Underpayment 201421019	6621.03-00
<b>Section 6651</b>	<b>Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax)</b> 201210033 201713001 201723023 202126022	<b>6651.00-00</b>
	• Reasonable Cause v. Willful Neglect	6651.03-00
	• <i>Illness and Incompetency</i> 201637012	6651.03-07
	• Voluntary Filing of Late Return 201238028	6651.07-00
	• Increase in Penalty for Fraudulent Failure to File 201238028 201545016	6651.22-00
<b>Section 6652</b>	<b>Failure to File Certain Information Returns, Registration Statements, Etc.</b> 201411033	<b>6652.00-00</b>
<b>Section 6655</b>	<b>Failure By a Corporation to Pay Estimated Tax</b> 202126022	<b>6655.00-00</b>
<b>Section 6656</b>	<b>Failure to Make Deposit of Taxes (Penalty v. No Penalty)</b> 201414017	<b>6656.00-00</b>
	• Reasonable Cause v. Willful Neglect 201414017	6656.01-00
<b>Section 6662</b>	<b>Accuracy-related penalty</b> 201207008 201213026 201504012 201504013 201711009 202244010	<b>6662.00-00</b>
<b>Section 6663</b>	<b>Fraud Penalty</b> 201543016 201545016 201640016 202044009	<b>6663.00-00</b>
<b>Section 6664</b>	<b>Definitions and Special Rules</b>	<b>6664.00-00</b>
	• Definition of Underpayment 201302036 201543016 201545016 201640016	6664.01-00
	• Reasonable Cause Exception 201202026 201711009	6664.03-00
<b>Section 6665</b>	<b>Applicable Rules</b>	<b>6665.00-00</b>
	• Procedure for Assessing Certain Additions to Tax 201226028	6665.02-00
<b>Section 6671</b>	<b>Rules for Application of Assessable Penalties</b> 201226028	<b>6671.00-00</b>
<b>Section 6672</b>	<b>Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC</b> 201312036 201323022 201825031	<b>6672.00-00</b>
<b>Section 6676</b>	<b>Failure to Supply Identifying Numbers (Penalty v. No Penalty)</b> 201520005 201520005 201538019 201607027 201640016 202044007	<b>6676.00-00</b>
<b>Section 6677</b>	<b>Failure to File Information With Respect to Certain Foreign Trusts</b> 201208028 201736021	<b>6677.00-00</b>
	• Requirement for Filing Return	6677.01-00
	• <i>Application of Section 6048</i> 201208028	6677.01-01
	• Reasonable Cause Exception 201208028	6677.03-00

<b>Section 6694</b>	<b>Understatement of Taxpayer's Liability by Income Tax Return Preparer</b> 201425012 201518017 201519029 201804008 201825028	<b>6694.00-00</b>
	• Negligence or Intentional Disregard 201514008	6694.01-00
	• Willful Understatement of Liability 201519029 201825028	6694.02-00
<b>Section 6695</b>	<b>Other Assessable Penalties With Respect to the Preparation of Income Tax Returns for Other Persons</b> 201846005	<b>6695.00-00</b>
<b>Section 6696</b>	<b>Rules Applicable With Respect to Sections 6694 and 6695</b> 201514008	<b>6696.00-00</b>
<b>Section 6697</b>	<b>Assessable Penalties with Respect to Liability for Tax of Regulated Investment Companies</b> 201727004	<b>6697.00-00</b>
<b>Section 6698</b>	<b>Failure to File Partnership Return</b> 201733013	<b>6698.00-00</b>
<b>Section 6700</b>	<b>Promoting Abusive Tax Shelters</b> 201235017 202232015	<b>6700.00-00</b>
	• Makes or Furnishes Statement	6700.02-00
	• <i>False Statement of Tax Benefit</i> 202134016	6700.02-01
	• Calculation of Penalty 202125008	6700.04-00
<b>Section 6701</b>	<b>Penalties for Aiding and Abetting Understatement of Tax Liability</b> 201211014 201235017 201518017 201519029 201531015	<b>6701.00-00</b>
	• Penalty Amount 201742021 201805001	6701.02-00
<b>Section 6702</b>	<b>Frivolous Income Tax Return</b> 201348015 201502013 201623010	<b>6702.00-00</b>
	• What Constitutes 201513002	6702.01-00
<b>Section 6703</b>	<b>Rules Applicable to Penalties Under Section 6700, 6701, and 6702 (See Also 6700, 6701, 6702)</b> 201211014	<b>6703.00-00</b>
<b>Section 6707</b>	<b>Failure to Furnish Information Regarding Tax Shelters (See Also 6111.00-00)</b> 201531019	<b>6707.00-00</b>
	• Failure to Register Tax Shelter 201538018	6707.01-00
<b>Section 6721</b>	<b>Failure to File Certain Information Returns (See Also 6652.00-00)</b> 201234025 201246028 201248022 201315017 201438028 201503013 201549026 201603031 201629008	<b>6721.00-00</b>
	• Failure v. No Failure 201234025	6721.01-00
<b>Section 6722</b>	<b>Failure to Furnish Certain Payee Statements</b> 201315017 201503013 201629008	<b>6722.00-00</b>
<b>Section 6723</b>	<b>Failure to Comply with Other Information Reporting Requirements</b>	<b>6723.00-00</b>
	• Waiver	6723.03-00

	• <i>Due Diligence</i> 201615012	6723.03-02
<b>Section 6724</b>	<b>Waiver; Definitions and Special Rules</b> 201603031	<b>6724.00-00</b>
<b>Section 6851</b>	<b>Termination Assessments of Income Tax</b> 201723019	<b>6851.00-00</b>
<b>Section 6901</b>	<b>Transferred Assets (See 9113.00-00)</b> 201212020 201337015 201447038	<b>6901.00-00</b>
	• Method of Collection 201211018 201811015	6901.01-00
	• Liability 201212020	6901.02-00
	• Period of Limitations 201319012	6901.03-00
<b>Section 6903</b>	<b>Notice of Fiduciary Relationship (See Also 3467)</b> 201302027	<b>6903.00-00</b>
<b>Section 6904</b>	<b>Prohibition of Injunctions</b> 201621010	<b>6904.00-00</b>
<b>Section 7101</b>	<b>Form of Bonds</b> 201231001	<b>7101.00-00</b>
<b>Section 7121</b>	<b>Closing Agreements</b> 201310036 201316017 201350038	<b>7121.00-00</b>
	• Finality 201240021	7121.02-00
<b>Section 7122</b>	<b>Compromises</b> 201302032 201421018	<b>7122.00-00</b>
<b>Section 7402</b>	<b>Jurisdiction of District Courts</b> 201313021 201313030 201621013	<b>7402.00-00</b>
<b>Section 7422</b>	<b>Civil Actions for Refund</b> 201739013	<b>7422.00-00</b>
<b>Section 7425</b>	<b>Discharge of Liens</b> 201545025	<b>7425.00-00</b>
	• Special Rules	7425.04-00
	• <i>Consent to Sale</i> 201202018	7425.04-02
<b>Section 7426</b>	<b>Civil Actions by Persons Other Than Taxpayers</b> 201235013	<b>7426.00-00</b>
<b>Section 7428</b>	<b>Declaratory Judgments Relating to Status &amp; Classification of Organizations Under Section 501(c)(3), etc.</b> 201238032 201731019 201829023 201927023	<b>7428.00-00</b>
	• Revocation (Gladstone Issue) 201518020 201533022	7428.02-00
<b>Section 7436</b>	<b>Proceedings for Determination of Employment Status</b> 201740020	<b>7436.00-00</b>
	• Tax Court Jurisdiction 201816010	7436.01-00

	• <i>Worker Classification</i> 201735021 201816010	7436.01-03
	• Notice of Determination	7436.02-00
	• <i>Necessity for Notice</i> 201816010	7436.02-01
<b>Section 7452</b>	<b>Representation of Parties</b> 201506010 201509031	<b>7452.00-00</b>
<b>Section 7453</b>	<b>Rules of Practice, Procedure, and Evidence</b> 201210035 201351021	<b>7453.00-00</b>
	• Evidence and its Submission 201224030	7453.31-00
<b>Section 7503</b>	<b>Time for Performance of Acts Where Last Day Falls on Saturday, Sunday, or Legal Holiday</b> 201603026 201643022	<b>7503.00-00</b>
<b>Section 7507</b>	<b>Exemption of Insolvent Banks From Tax</b> 201614035 202126022 202137008 202202014	<b>7507.00-00</b>
<b>Section 7508</b>	<b>Time for Performing Certain Acts Postponed by Reason of Service in a Combat Zone</b> 201535017 201740021 201748009 201826010 202129007	<b>7508.00-00</b>
<b>Section 7508A</b>	<b>Authority to Postpone Certain Tax-Related Deadlines by Reason of Presidentially Declared Disasters</b> 201723023 201808015 202053013 202053015	<b>7508A.00-00</b>
<b>Section 7512</b>	<b>Separate Accounting for Certain Collected Taxes, etc.</b> 201536018	<b>7512.00-00</b>
<b>Section 7513</b>	<b>Reproduction of Returns and Other Documents</b> 201224030	<b>7513.00-00</b>
<b>Section 7514</b>	<b>Authority to Prescribe or Modify Seals</b> 201908020	<b>7514.00-00</b>
<b>Section 7518</b>	<b>Tax Incentives Relating to Merchant Marine Capital Construction Costs</b> 201923005	<b>7518.00-00</b>
<b>Section 7519</b>	<b>Required Payments for Entities Electing Not To Have Required Taxable Year</b>	<b>7519.00-00</b>
	• Timely Payments 201302022	7519.02-00
<b>Section 7520</b>	<b>Valuation Tables</b> 201928003 201930017	<b>7520.00-00</b>
	• Election In the Case of Charitable Transfers 201518007	7520.01-00
	• Exceptions 201928003	7520.02-00
<b>Section 7521</b>	<b>Procedure For Taxpayer Interviews</b> 201552029 201603030	<b>7521.00-00</b>
<b>Section 7602</b>	<b>Examination of Books and Witnesses</b> 201329017 201330036 201330036 201510045 201621012 202013015 202129010 202230008	<b>7602.00-00</b>
	• Issuance	7602.07-00
	• <i>Contents of Summons</i> 201310030	7602.07-02

<b>Section 7603</b>	<b>Service of Summons</b>	<b>7603.00-00</b>
	• Method of Delivery 201310038	7603.01-00
<b>Section 7605</b>	<b>Time and Place of Examination</b>	<b>7605.00-00</b>
	202346015	
	• Restrictions on Examination of Taxpayer 201212017 201504015 201645013 202142010 202346015	7605.01-00
<b>Section 7609</b>	<b>Special Procedures for Third-Party Summonses</b>	<b>7609.00-00</b>
	• Notice to Person Identified 201310030	7609.02-00
	• <i>Special Exceptions for Certain Summonses</i> 202129010	7609.02-02
<b>Section 7623</b>	<b>Expenses of Detection and Punishment of Frauds</b>	<b>7623.00-00</b>
	201808014	
<b>Section 7651</b>	<b>Administration and Collection of Taxes in Possessions</b>	<b>7651.00-00</b>
	201319016	

**Section 7701****Definitions****7701.00-00**

201201008 201202011 201202013 201205007 201206007 201206008 201206012  
 201206013 201208009 201208010 201213007 201213015 201215002 201215003  
 201216001 201216002 201216003 201216004 201216012 201216014 201216020  
 201216021 201216024 201219007 201221005 201223009 201223010 201224008  
 201224009 201224020 201224021 201224022 201226012 201228031 201228032  
 201229009 201230001 201230010 201230013 201230014 201231005 201231008  
 201231009 201232010 201232031 201233007 201234013 201234015 201236016  
 201236019 201236020 201236021 201236024 201238001 201238002 201238003  
 201240009 201241003 201243005 201244011 201245003 201246003 201246006  
 201246014 201246015 201246016 201246026 201247002 201247003 201247006  
 201249008 201250016 201251011 201301005 201301006 201302012 201308012  
 201308013 201308014 201310013 201311008 201311013 201312001 201312002  
 201312003 201312004 201312005 201312006 201312007 201312008 201312009  
 201312010 201312011 201312012 201312013 201312014 201312015 201313004  
 201313005 201313006 201313007 201313008 201313009 201313010 201313011  
 201314010 201314015 201314039 201320016 201321001 201321004 201321013  
 201321014 201321015 201322021 201322022 201322037 201322038 201330009  
 201330013 201330014 201330028 201330029 201618001 201618002 201632016  
 201634009 201634021 201701015 201701016 201731011 201749001 201749009  
 201749010 202001007 202021011 202021012 202021013 202021014 202021015  
 202039005 202039006 202039007 202039008 202039009 202039010 202039011  
 202039012 202039013 202039015 202039016 202039017 201308012 201308013  
 201308014 201330009 201330013 201330014 201330028 201330029 201331001  
 201334011 201334012 201334013 201334014 201334015 201334016 201334017  
 201334018 201334019 201334020 201334021 201334022 201334023 201334024  
 201334025 201334026 201334027 201334028 201334029 201335003 201335004  
 201336001 201336005 201338030 201338032 201338033 201338037 201341025  
 201342002 201345022 201347007 201347008 201348002 201348003 201348004  
 201349001 201352004 201403009 201403013 201410015 201410016 201410028  
 201411003 201411010 201414008 201414012 201417004 201417008 201418012  
 201419002 201419003 201420014 201421001 201422001 201422009 201422010  
 201422013 201423007 201423016 201424012 201424018 201426003 201429013  
 201429014 201431007 201434006 201434015 201434025 201437002 201437008  
 201438017 201440001 201440002 201440005 201442008 201442009 201442011  
 201442012 201442022 201442023 201442024 201442025 201442026 201442027  
 201442028 201442029 201442039 201442040 201443005 201443007 201443008  
 201443010 201443011 201443012 201444026 201444027 201444028 201444029  
 201444030 201444031 201444032 201444038 201446012 201446014 201447017  
 201448006 201448015 201450007 201450008 201452001 201452003 201452005  
 201452006 201452007 201452008 201452009 201452010 201452011 201452012  
 201501001 201501002 201501003 201501004 201501008 201501009 201504001  
 201505004 201505005 201507009 201507010 201507012 201510028 201515015  
 201515022 201516004 201516005 201516006 201516018 201516024 201516032  
 201516033 201516034 201516040 201516048 201516057 201516058 201516059  
 201516060 201517002 201518001 201519006 201522003 201523002 201524007  
 201524014 201524015 201524022 201527020 201527021 201527022 201527023  
 201527024 201527025 201527026 201527027 201527028 201527029 201527030  
 201527031 201527033 201527034 201527035 201527041 201528011 201528015  
 201528021 201528022 201528023 201529005 201529007 201532003 201533007  
 201533008 201533009 201534002 201534003 201534004 201535010 201535015  
 201537008 201538001 201538014 201538020 201539002 201539004 201539009  
 201539010 201539011 201539012 201539013 201539014 201539015 201539016  
 201539017 201539022 201539023 201539026 201539027 201539031 201541002  
 201541004 201543010 201544022 201546002 201546005 201549005 201549006  
 201549007 201549008 201549009 201549011 201549012 201549014 201549015  
 201549016 201549018 201549021 201550026 201550027 201550030 201602002  
 201603022 201605001 201606009 201606010 201606011 201607002 201607006  
 201607007 201607008 201607009 201607010 201607011 201607012 201607013  
 201607014 201607015 201607016 201607018 201607020 201607021 201608003

201608004 201610008 201610009 201611012 201611013 201611018 201614013  
201614014 201614018 201614024 201620005 201621001 201621002 201621003  
201621004 201621005 201622008 201622008 201622016 201622017 201622018  
201622020 201623004 201623008 201624006 201624010 201626006 201628001  
201628012 201633016 201633018 201633019 201633024 201633030 201633031  
201634009 201634021 201636012 201637004 201638019 201639005 201639006  
201639013 201641004 201641016 201642009 201642010 201643001 201643010  
201643011 201643012 201643013 201649007 201649008 201649011 201651009  
201652011 201652013 201702010 201702011 201702012 201702013 201706007  
201709002 201711004 201711005 201714004 201714005 201714006 201716011  
201716023 201719002 201719003 201722015 201722018 201724009 201724010  
201724016 201728005 201728006 201728007 201728008 201728009 201728010  
201728011 201728012 201728013 201733002 201734007 201735012 201736006  
201736012 201736013 201738010 201740010 201740011 201742004 201742018  
201742019 201744001 201744002 201744012 201745006 201746001 201746002  
201746003 201746004 201746005 201746006 201746007 201746008 201746009  
201746010 201746011 201746012 201746013 201746014 201746015 201746016  
201746017 201751008 201752004 201752005 201801003 201801010 201802005  
201804003 201804004 201807009 201808004 201808006 201808007 201808010  
201811004 201812003 201812007 201814003 201814007 201815007 201815009  
201815010 201815011 201815015 201817009 201817010 201817011 201820003  
201820004 201820005 201820006 201820011 201821006 201821009 201822001  
201824008 201824009 201825005 201825008 201825009 201825010 201825011  
201825022 201826002 201827004 201830002 201831002 201833002 201833003  
201833004 201833005 201833006 201834001 201834003 201834005 201837010  
201840008 201845022 201845023 201845027 201847004 201847005 201847006  
201847007 201849001 201849002 201849003 201849004 201849010 201849011  
201852009 201852010 201902026 201903008 201903009 201903010 201906004  
201908001 201908002 201908010 201908011 201910008 201910009 201917001  
201918005 201918010 201919004 201923011 201923012 201923013 201923017  
201923018 201923021 201926004 201926006 201926007 201927011 201928008  
201928011 201930010 201930014 201930021 201934003 201934007 201936006  
201937001 201937007 201937008 201940005 201941002 201942007 201943003  
201944005 201949011 201952002 201952007 201952008 202002002 202002003  
202003003 202004005 202004006 202004007 202005005 202005006 202005007  
202005008 202005009 202006009 202007006 202007007 202007008 202009004  
202009005 202009006 202009007 202009008 202009009 202009010 202012007  
202015001 202016007 202016008 202017019 202019012 202019019 202019020  
202019024 202020013 202020014 202020018 202024012 202036002 202037002  
202037003 202038004 202038005 202038006 202038007 202038008 202046003  
202048002 202050005 202050006 202050007 202050008 202052001 202052007  
202052008 202053001 202053003 202102001 202102005 202109006 202110013  
202111010 202113004 202113005 202113006 202114007 202114008 202114009  
202117007 202122008 202127001 202130003 202130010 202130011 202131001  
202131002 202131003 202131006 202132001 202132007 202133004 202135006  
202137004 202140006 202144001 202144013 202145001 202145002 202145003  
202145004 202145005 202145006 202145007 202145008 202145009 202145010  
202145011 202145012 202145013 202147008 202152004 202152008 202152014  
202201001 202201003 202201013 202202001 202202015 202204006 202208009  
202208010 202208013 202209004 202210003 202210006 202214009 202219003  
202220007 202225003 202226004 202229024 202229027 202230004 202232006  
202232007 202232008 202232009 202232010 202232011 202236003 202245001  
202245002 202246002 202246003 202247001 202249002 202249008 202250001  
202250005 202252001 202304002 202305006 202305007 202305008 202313003  
202314002 202314005 202314011 202315006 202317004 202317009 202318002  
202319007 202323003 202324002 202326003 202326004 202326006 202326007  
202326013 202326014 202327001 202328002 202330001 202332005 202332006  
202334001 202336014 202341001 202343004 202344003 202345002 202347007  
202350004

<ul style="list-style-type: none"> <li>• Associations v. Corporations</li> </ul>	7701.01-00
201208020 201328003 201441014 201441015 201446019 201514003 201527039 201545006 201545007 201545008 201545009 201545011 201545020 202031002	
<ul style="list-style-type: none"> <li>• Partnerships v. Associations</li> </ul>	7701.02-00
201221015 201312033 201338041 201441015 201614011 201614012 201743003 201744017 201745005 201837013 201910019 201922004 201922005 201922006 201922007 201922008 201922009 201922010 201922011 201922012 201922013 201922014 201922015 201922016 201922017 201922018 201922019 201922020 201926006 201926007 201936008 201943005 201944007 202019012 202036002 202209004 202236003 202343034 202343035 202343036	
<ul style="list-style-type: none"> <li>• <i>Joint Ventures</i></li> </ul>	7701.02-02
201305006 201323015	
<ul style="list-style-type: none"> <li>• Association v. Trust</li> </ul>	7701.03-00
201230014 201240009 201241003 201516024 201523017 201527004 201532023 201620004 201638019 201702013 201739004 201808004 201827002 201830002 201917001 202003003 202044002 202046009 202226004	
<ul style="list-style-type: none"> <li>• <i>Investments</i></li> </ul>	7701.03-05
201613005	
<ul style="list-style-type: none"> <li>• <i>Liquidating Trusts</i></li> </ul>	7701.03-06
201208036 201230014 201230020 201240009 201241003 201244004 201341001 201417004 201420011 201516024 201620004 201643005 201702013 201830002 201849011 201917001 201927004 201940004 201942009 202003003 202009023 202044002 202226004	
<ul style="list-style-type: none"> <li>• <i>Ordinary Trusts</i></li> </ul>	7701.03-08
201245003 201538006 201538007 201538008	
<ul style="list-style-type: none"> <li>• <i>Business Trusts</i></li> </ul>	7701.03-09
201337012	
<ul style="list-style-type: none"> <li>• <i>Investment Trusts</i></li> </ul>	7701.03-10
201226019	
<ul style="list-style-type: none"> <li>• <i>Fixed Investment Trusts</i></li> </ul>	7701.03-11
201229003 201750009 202347001	
<ul style="list-style-type: none"> <li>• Domestic, Foreign Persons</li> </ul>	7701.04-00
201509035 201849010	
<ul style="list-style-type: none"> <li>• Fiduciary v. Agent</li> </ul>	7701.05-00
201302026	
<ul style="list-style-type: none"> <li>• Indian Tribal Government</li> </ul>	7701.20-00
201739011	
<ul style="list-style-type: none"> <li>• Definition of Resident Alien</li> </ul>	7701.21-00
<ul style="list-style-type: none"> <li>• <i>Coordination with Income Tax Treaties</i></li> </ul>	7701.21-20
201247013	
<ul style="list-style-type: none"> <li>• Treatment of Certain Contracts For Services, etc.</li> </ul>	7701.22-00
<ul style="list-style-type: none"> <li>• <i>Factors: Lease vs. Service Contract</i></li> </ul>	7701.22-01
201525007	
<ul style="list-style-type: none"> <li>• Motor Vehicle Operating Leases</li> </ul>	7701.25-00
<ul style="list-style-type: none"> <li>• <i>Terminal Rental Adjustment Clause</i></li> </ul>	7701.25-04
201304005 201337012 201404007 201727002	
<ul style="list-style-type: none"> <li>• Taxable Mortgage Pools</li> </ul>	7701.26-00
201330008 201330008 201425001 201425010	
<ul style="list-style-type: none"> <li>• Substituted Basis Property</li> </ul>	7701.29-00

	• Clarification of FMV in the Case of Nonrecourse Indebtedness 201507019	7701.29-01
	• Foreign Estate or Trust 201245003 201849010	7701.31-00
<b>Section 7702</b>	<b>Life Insurance Contract Defined</b> 201230009 201443015 201736019 202018003	<b>7702.00-00</b>
	• Definition 201230009	7702.01-00
	• Cash Value Accumulation Test 201230009	7702.02-00
<b>Section 7702A</b>	<b>Modified Endowment Contracts</b> 201443015 201617004 202018003	<b>7702A.00-00</b>
<b>Section 7702B</b>	<b>Treatment of Qualified Long-Term Care Insurance</b> 201845020 202235004	<b>7702B.00-00</b>
	• Definition 201213016 201930025	7702B.02-00
<b>Section 7703</b>	<b>Determination of Marital Status</b>	<b>7703.00-00</b>
	• Married Individuals Living Apart 201334041	7703.02-00
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b> 201213004 201232020 201233009 201236023 201250014 201313014 201316005 201322024 201330026 201330027 201330026 201330027 201336016 201338035 201340011 201411004 201414004 201417005 201418021 201514003 201523017 201523018 201527039 201541009 201549013 201614004 201636039 201651008 201710019 201722023 201818001 201819001 201822002 201840006 201927007 202005011 202017008 202305003 202339002	<b>7704.00-00</b>
	• Meaning of 201224011 201224012	7704.01-00
	• 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
	• Inadvertent Termination 201818001 201819001 201822002	7704.04-00
	• Transitional Rule for Existing Partnerships 201314025	7704.05-00
<b>Section 7803</b>	<b>Other Personnel</b> 201902031	<b>7803.00-00</b>

<b>Section 7805</b>	<b>Rules and Regulations</b>	<b>7805.00-00</b>
	201517026 201517027 201716001 201716025 201716026 201716029 201716030 201716033 201716036 201716038 201716041 201716042 201717020 201717022 201717024 201717025 201717031 201717032 201717034 201717035 201718030 201718032 201719021 201927012 202022004	
	• Prospective Application of Changes in Regulations	7805.01-00
	• <i>Prospective Application of Rulings</i> 201537023 202022004	7805.01-01
	• Reversals of Regulations or Rulings With Retroactive Effect 201413013	7805.03-00
	• Retroactive Effect of Regulation	7805.04-00
	• <i>Retroactive Application of Rulings</i> 201216051 201233011 201245017 201927012	7805.04-01
	• Effect of Private Rulings 201927012	7805.05-00
<b>Section 7811</b>	<b>Taxpayer Assistance Orders</b>	<b>7811.00-00</b>
	• Authority to Issue 201739012	7811.01-00
<b>Section 7871</b>	<b>Indian Tribal Governments Treated As States For Certain Purposes</b>	<b>7871.00-00</b>
	201445002	
	• Charitable Purposes 201525014 201551003	7871.01-00
	• Tax Exempt Bonds 201630002 201937016	7871.03-00
<b>Section 7872</b>	<b>Treatment of Loans with Below Market Interest Rates</b>	<b>7872.00-00</b>
	201426002	
	• Types of Below Market Loans Subject to Section 7872 202334009 202335006 202335007 202335008 202335009 202336007 202336008 202336009 202336010 202336011 202336012 202336013	7872.05-00
<b>Section 7873</b>	<b>Federal Tax Treatment of Income Derived By Indians &gt;From Exercise of Fishing Rights Secured by Treaty, Etc.</b>	<b>7873.00-00</b>
	202053014	

Extension of Time for Making Certain Elections

- 201201010 201201011 201201015 201202005 201202015 201202017 201204027
- 201206007 201206008 201206012 201208011 201208012 201208022 201209004
- 201210006 201210021 201212002 201212003 201212004 201212005 201212006
- 201212007 201213008 201213017 201213024 201214002 201214004 201214006
- 201216012 201216013 201216014 201216015 201216024 201216037 201217003
- 201217004 201217011 201217012 201217015 201218005 201218007 201218037
- 201219002 201219004 201219005 201219035 201219036 201219037 201221012
- 201223005 201223009 201223010 201224002 201224019 201224027 201224028
- 201225006 201226017 201226038 201227008 201228005 201228019 201228031
- 201228032 201230006 201230023 201230029 201231002 201231003 201232002
- 201232006 201232010 201232019 201232028 201233003 201233011 201233013
- 201234004 201234015 201234016 201234020 201234021 201234032 201235030
- 201236002 201236017 201236019 201236020 201236021 201237003 201237014
- 201237015 201238009 201238011 201238012 201238016 201238019 201238020
- 201238021 201238022 201238023 201238024 201239004 201239012 201240002
- 201240003 201240004 201240010 201242002 201242005 201242006 201243004
- 201243005 201243007 201243008 201243010 201243012 201244009 201244011
- 201245005 201245012 201245013 201245015 201245016 201246002 201246017
- 201246018 201246020 201246022 201247007 201247024 201248003 201248005
- 201248014 201248015 201249003 201249008 201250015 201250018 201251001
- 201251009 201252003 201252004 201252009 201301005 201301006 201301020
- 201302001 201302002 201302003 201302008 201303004 201303006 201305007
- 201305008 201306002 201306011 201306020 201307004 201308012 201308013
- 201308014 201308015 201309002 201310007 201310011 201310012 201310022
- 201311017 201312018 201312029 201313003 201313013 201313017 201314006
- 201314007 201314011 201314013 201314016 201314017 201314018 201314030
- 201314032 201314037 201314039 201315005 201315006 201315011 201315013
- 201315014 201316001 201316002 201316003 201316009 201316010 201316011
- 201316014 201317002 201318002 201320004 201320005 201320011 201320016
- 201320022 201321001 201321002 201321003 201321004 201321005 201321006
- 201322019 201322031 201322039 201323009 201324008 201324014 201325004
- 201325008 201326010 201328019 201330009 201330015 201612005 201612009
- 201612010 201618001 201618005 201618006 201632001 201632003 201632005
- 201632006 201632007 201632008 201632009 201632011 201632012 201632014
- 201632017 201632018 201634005 201634006 201634008 201634014 201634018
- 201646003 201701008 201701017 201749003 202001002 202001003 202001011
- 202001012 202001017 202021003 202021004 202021010 202021019 202021020
- 202039004 202039005 202039006 202039007 202039008 202039009 202039010
- 202039011 202039012 202039013 202039014 202039015 202039016 202039017
- 202134001 202134005 202134006 202134007 202134009 202134010 202134012
- 202134014 202134015 201308012 201308013 201308014 201308015 201330009
- 201330015 201334005 201335005 201336005 201336009 201336017 201336019
- 201337004 201338002 201338007 201338009 201338013 201338018 201338020
- 201338021 201338022 201338023 201338032 201338037 201338039 201338042
- 201340006 201340013 201340014 201341002 201341012 201341019 201341021
- 201341024 201341025 201341028 201341030 201342006 201342018 201343001
- 201343002 201344001 201344002 201345001 201345002 201345007 201345008
- 201345009 201345010 201345011 201345012 201345013 201345014 201345015
- 201345016 201345017 201345029 201347004 201348002 201348003 201348004
- 201348008 201349005 201349028 201350002 201350003 201351007 201351010
- 201352008 201403001 201403009 201404016 201404018 201405010 201405033
- 201405034 201406002 201406003 201406008 201407001 201410013 201410014
- 201410019 201410020 201410021 201410022 201410023 201410024 201410025
- 201410026 201411003 201411009 201411010 201412012 201414003 201414005
- 201414012 201417003 201417008 201417027 201418002 201418003 201418006
- 201418009 201418010 201418011 201418026 201419002 201419003 201419004
- 201420007 201420008 201420009 201421002 201421006 201421007 201421014
- 201422009 201422010 201422014 201422016 201422022 201422023 201422024
- 201423005 201423017 201423044 201424012 201424016 201424020 201425004

201426003 201426012 201426015 201426017 201427009 201428003 201428004  
201428005 201429012 201431004 201431017 201431019 201432004 201432007  
201432008 201432009 201432010 201432011 201432014 201433008 201433010  
201433011 201433012 201434006 201434015 201434019 201434020 201436040  
201437001 201437002 201437003 201438001 201438005 201438008 201439006  
201440001 201440015 201441001 201441002 201441007 201442007 201442011  
201442012 201442015 201442016 201442019 201442021 201442030 201442031  
201442032 201442033 201442034 201442035 201442036 201442040 201442041  
201442071 201442073 201443002 201443005 201443007 201443008 201443010  
201443011 201443012 201443013 201444016 201444017 201444019 201444026  
201444027 201444028 201444029 201444030 201444031 201444032 201446012  
201446015 201446016 201446017 201446036 201447008 201447011 201447012  
201447013 201447014 201447015 201447016 201447017 201447026 201449012  
201449013 201450002 201450005 201450006 201450012 201450018 201451006  
201451008 201451023 201451024 201452013 201501009 201501027 201502006  
201502007 201502020 201503003 201504001 201504003 201504009 201505009  
201505010 201505011 201505014 201505017 201505018 201505019 201505020  
201505021 201505022 201505023 201505024 201505025 201505026 201505027  
201505029 201505030 201505031 201505032 201505033 201506001 201506002  
201506007 201506015 201506017 201507011 201507014 201507015 201507016  
201507017 201508004 201508005 201508006 201508007 201509020 201509021  
201509022 201509023 201509024 201509025 201509026 201509070 201510029  
201510031 201510032 201510033 201510034 201510035 201510039 201511011  
201511022 201511045 201515021 201515022 201516004 201516005 201516006  
201516011 201516012 201516021 201516025 201516035 201516037 201516040  
201516041 201516048 201516049 201516055 201517001 201518006 201518007  
201518009 201519011 201519014 201521014 201521015 201523006 201523009  
201523012 201523013 201523015 201526004 201526005 201527001 201527002  
201527006 201527010 201527014 201527015 201527016 201527030 201527043  
201528003 201528005 201528011 201528012 201528013 201528021 201528022  
201528023 201528034 201529002 201529003 201530006 201530007 201531001  
201532002 201532006 201532017 201532028 201532031 201533005 201533007  
201533008 201533009 201534002 201534003 201534004 201534005 201535004  
201535009 201535010 201535011 201535012 201535015 201536002 201536003  
201536007 201536013 201536015 201537005 201537006 201537008 201537010  
201537011 201537016 201538002 201539001 201539003 201539005 201539007  
201539008 201539021 201540005 201540008 201541007 201541008 201542002  
201543005 201543011 201544001 201544003 201544004 201544012 201544013  
201544022 201544023 201545004 201545005 201548001 201548002 201548010  
201549021 201549023 201549025 201550003 201550004 201550013 201550023  
201550024 201550025 201550030 201550032 201551008 201552006 201552007  
201552009 201552010 201552015 201552016 201552017 201552018 201552019  
201552020 201552022 201602001 201603007 201603021 201603047 201603048  
201604011 201604014 201604015 201604016 201605002 201605009 201605010  
201605011 201605012 201606001 201606003 201606013 201606024 201607021  
201607022 201607023 201608001 201608002 201608008 201608009 201608010  
201610002 201610008 201610009 201610013 201610016 201611008 201611009  
201611014 201611018 201613009 201613010 201613011 201614005 201614011  
201614012 201614013 201614014 201614015 201614016 201614018 201614020  
201614021 201614022 201614023 201614024 201614027 201614028 201614030  
201615005 201615006 201615007 201615008 201615009 201615010 201615011  
201616009 201617003 201617019 201619004 201620002 201620003 201620005  
201620008 201621001 201621002 201621003 201621004 201621005 201621006  
201621007 201622002 201622004 201622005 201622006 201622013 201622021  
201622025 201622027 201623004 201623005 201624002 201624007 201624008  
201624009 201624014 201624015 201624017 201624018 201624019 201625003  
201626001 201626006 201626015 201626018 201626019 201626020 201626022  
201627008 201628011 201628015 201628016 201628018 201629002 201629004  
201630001 201630005 201630007 201630012 201631001 201631002 201631003  
201631006 201631008 201631009 201633001 201633002 201633003 201633006

201633008 201633015 201633031 201634005 201634006 201634008 201634014  
201634018 201635005 201635013 201636002 201636012 201636019 201636020  
201636022 201636026 201637008 201637009 201638005 201638010 201638011  
201638013 201638014 201638015 201638016 201638017 201638018 201638020  
201638021 201639002 201639003 201639007 201639008 201639009 201640002  
201640004 201640006 201640011 201641005 201641008 201641009 201641010  
201641013 201641014 201641017 201641018 201642004 201642010 201642014  
201642015 201642016 201642017 201642018 201642020 201642022 201642023  
201642024 201643004 201643006 201643010 201644001 201644002 201644003  
201645002 201645009 201647002 201647003 201648002 201648010 201648011  
201649002 201650001 201650006 201650010 201651003 201652005 201652008  
201652009 201652011 201652017 201653013 201653016 201702020 201702021  
201702022 201702023 201702025 201702026 201702027 201702028 201702030  
201702031 201702032 201702033 201703006 201703007 201703008 201705002  
201705005 201705007 201706003 201706008 201706011 201706013 201706017  
201707009 201707011 201709005 201709006 201709009 201709012 201709013  
201709014 201709019 201709022 201710003 201710004 201710010 201710011  
201710012 201710014 201710016 201711001 201711003 201711005 201711006  
201712009 201714004 201714005 201714006 201714020 201714021 201714022  
201714025 201714026 201716005 201716008 201716011 201716013 201716014  
201716015 201717001 201717004 201717006 201717007 201718019 201718024  
201718025 201718026 201718027 201718028 201718031 201719005 201719012  
201719013 201719014 201719015 201719017 201719019 201720003 201720004  
201722002 201722011 201722017 201723001 201723012 201724008 201724015  
201724017 201724018 201724022 201724023 201725002 201725003 201725004  
201725005 201725006 201725007 201725010 201725015 201726002 201726006  
201726008 201726010 201728001 201728016 201728019 201729007 201729018  
201729019 201732011 201732013 201732015 201732024 201732026 201732028  
201733007 201734001 201735015 201735019 201736007 201736008 201736009  
201736016 201736017 201737006 201737007 201738004 201738007 201738008  
201738009 201739003 201740006 201740007 201740013 201740019 201742001  
201742005 201743003 201743004 201743005 201743007 201743008 201744017  
201745007 201746020 201747002 201748006 201750001 201750002 201750008  
201750014 201750015 201751004 201751005 201751013 201752003 201801001  
201801003 201802001 201802002 201802005 201802006 201803001 201803002  
201803004 201804002 201804005 201804007 201806006 201807002 201807003  
201807004 201808005 201808009 201808010 201808013 201809004 201811003  
201811010 201811011 201811012 201812004 201812008 201813004 201814004  
201814008 201815001 201815012 201815013 201815014 201816006 201817005  
201817009 201817010 201817011 201819005 201819006 201819009 201819010  
201820010 201820011 201820015 201821006 201822005 201822009 201822010  
201822011 201822012 201822013 201822014 201822015 201822016 201822017  
201822018 201822019 201822020 201822021 201822022 201822023 201822024  
201823001 201825001 201825005 201825013 201825022 201825023 201826001  
201826004 201826005 201826006 201826007 201826008 201827005 201827009  
201828001 201828002 201828003 201828004 201828005 201829002 201830001  
201831002 201831007 201832001 201832003 201833002 201833003 201833004  
201833005 201833006 201834001 201834002 201834005 201837002 201837013  
201839001 201839003 201839012 201839014 201840001 201840002 201840003  
201842003 201842004 201843004 201843005 201843006 201843007 201843008  
201844002 201844007 201844008 201845007 201845010 201845012 201845015  
201845016 201845017 201845018 201845019 201845021 201845024 201845025  
201845027 201845028 201846003 201847002 201847003 201847004 201847005  
201847006 201847007 201847009 201848008 201848022 201849005 201849006  
201849007 201849008 201850008 201850009 201850010 201850016 201850017  
201851006 201851007 201852005 201852006 201852007 201852008 201852010  
201852011 201852012 201852013 201901004 201902018 201902019 201902020  
201902021 201902024 201902025 201902026 201903001 201903002 201903003  
201903004 201903005 201903006 201903008 201903009 201903010 201903011  
201903012 201903013 201903014 201904006 201904012 201904013 201905001

201906001 201907002 201907003 201908013 201908018 201910008 201910009  
201910020 201917003 201917004 201917006 201918005 201918006 201918010  
201918011 201918012 201919004 201919006 201919009 201919010 201920004  
201920010 201920011 201921001 201922004 201922005 201922006 201922007  
201922008 201922009 201922010 201922011 201922012 201922013 201922014  
201922015 201922016 201922017 201922018 201922019 201922020 201922022  
201922023 201922024 201923004 201923015 201923017 201923018 201923021  
201923022 201923023 201923025 201924004 201924007 201924008 201924010  
201924011 201924012 201926002 201926003 201926004 201926005 201927006  
201927008 201927013 201927014 201927015 201928009 201928010 201928011  
201929003 201929004 201929005 201929006 201929009 201929010 201929011  
201929016 201930002 201930005 201930006 201930007 201930008 201930013  
201930018 201930020 201930021 201930022 201930027 201931001 201931002  
201932019 201933002 201934002 201934007 201935001 201935002 201935007  
201935008 201937001 201937008 201937009 201937010 201937011 201937012  
201938002 201938009 201940002 201940005 201940006 201941002 201941024  
201942001 201942002 201942003 201942004 201942005 201942007 201942008  
201942010 201943003 201943007 201943008 201943010 201943017 201944008  
201945010 201945014 201945015 201945017 201945018 201945019 201945020  
201945021 201945023 201945025 201946010 201946014 201947008 201947009  
201947012 201947014 201947015 201948004 201949008 201949010 201949011  
201949017 201949018 201950001 201950002 201950003 201952001 201952003  
201952007 201952008 202002002 202002003 202002004 202002005 202002006  
202002008 202004005 202004006 202004007 202004008 202005003 202005005  
202005006 202005007 202005008 202005009 202005010 202005014 202005016  
202006007 202006010 202006011 202006012 202007002 202007003 202007004  
202007009 202007011 202007012 202007013 202007015 202008002 202008005  
202009004 202009005 202009006 202009007 202009008 202009009 202009010  
202009013 202012001 202012006 202012007 202012008 202012009 202012010  
202012011 202013008 202013010 202013011 202013012 202013013 202014012  
202015014 202015015 202015016 202016011 202016014 202016015 202017009  
202017010 202017016 202017019 202017022 202017024 202017025 202018001  
202018004 202019006 202019009 202019011 202019012 202019015 202019019  
202019020 202019025 202020013 202020014 202020015 202020018 202020020  
202022001 202022003 202024004 202024010 202024011 202024012 202027002  
202029001 202029004 202029005 202032001 202032004 202033004 202034003  
202035005 202035007 202036003 202036004 202037002 202037003 202037004  
202037006 202037007 202037008 202038004 202038005 202038006 202038007  
202038008 202040001 202040004 202041003 202041006 202042006 202042009  
202042011 202043002 202044004 202044006 202045004 202046003 202046006  
202046008 202048001 202048002 202048006 202048007 202048008 202048009  
202049001 202050010 202050011 202050012 202050013 202051004 202051006  
202051008 202052001 202052002 202052007 202052008 202052010 202052011  
202053003 202053008 202053009 202102001 202102006 202102008 202104002  
202104008 202104009 202105006 202107001 202107002 202108009 202109006  
202110004 202110005 202110012 202110013 202111003 202111010 202113004  
202113005 202113006 202114003 202114007 202114008 202114009 202114014  
202114018 202115002 202115003 202116006 202116008 202117001 202117002  
202117003 202117007 202118006 202119004 202119006 202120001 202120004  
202120006 202120008 202120013 202121001 202121003 202121005 202121006  
202122008 202122010 202122011 202122012 202123002 202123005 202124005  
202124006 202124007 202125003 202125005 202126002 202127001 202127002  
202128004 202128005 202128006 202129002 202129003 202129004 202129005  
202130001 202130002 202130003 202130004 202130006 202130007 202130008  
202130009 202130010 202130011 202130012 202131001 202131002 202131003  
202131006 202131007 202132001 202132003 202132007 202133004 202133006  
202133007 202133008 202133009 202133010 202133011 202133012 202135001  
202135006 202135007 202136003 202137001 202138002 202138006 202140006  
202140013 202142005 202143004 202143005 202144001 202144006 202144008  
202144009 202144010 202144011 202144012 202144014 202144015 202145014

202145015 202145023 202146004 202146008 202146009 202147001 202147003  
202147005 202147006 202147007 202147008 202148001 202148002 202148003  
202148004 202148005 202149002 202149003 202149005 202149008 202150001  
202150007 202150011 202150013 202152003 202152004 202152007 202152008  
202152009 202152011 202152014 202152017 202201003 202201006 202201010  
202201012 202201013 202202004 202202006 202202007 202203006 202204006  
202205003 202205004 202205005 202205006 202205007 202205008 202205009  
202205010 202205011 202205012 202205013 202205019 202206001 202206002  
202206003 202206004 202206005 202206007 202206012 202206013 202207002  
202208009 202208010 202208013 202209004 202209006 202209011 202210003  
202210011 202210015 202211003 202211006 202211007 202214009 202214012  
202215006 202215007 202215008 202215009 202216012 202218008 202218009  
202218010 202218011 202218012 202218013 202218014 202218015 202218016  
202218017 202218018 202218019 202218020 202218021 202218023 202218024  
202219003 202219004 202219010 202219011 202219012 202219013 202219014  
202220004 202220008 202220009 202221004 202221005 202222002 202222005  
202223002 202223007 202223010 202223011 202223013 202223014 202224004  
202224005 202225001 202226003 202226008 202226009 202227003 202229024  
202229027 202229028 202229030 202230004 202230007 202231001 202231002  
202231003 202231010 202231011 202233002 202233007 202233008 202234002  
202234005 202235001 202236002 202237002 202237003 202238006 202238007  
202238008 202238019 202238020 202239006 202239010 202239011 202240001  
202240004 202240005 202240006 202240007 202240008 202240009 202240010  
202240011 202241003 202241004 202241005 202242001 202242002 202242004  
202242007 202243005 202243007 202244002 202244005 202244006 202244007  
202244011 202245001 202245002 202245003 202245004 202245005 202246002  
202246003 202247003 202247005 202247007 202247008 202248001 202248006  
202248007 202249001 202249006 202249009 202249012 202249013 202250001  
202250002 202250004 202250005 202250006 202250008 202251002 202251006  
202251007 202252001 202252002 202301002 202301003 202301004 202301005  
202301006 202302008 202303001 202303011 202305005 202305008 202306003  
202306004 202307001 202307003 202308001 202308002 202308003 202308007  
202308008 202308009 202308010 202309001 202309003 202309006 202309009  
202309010 202310004 202310005 202310006 202310010 202311002 202311003  
202311004 202313001 202313002 202313004 202313005 202313006 202313007  
202313008 202314002 202314003 202314005 202314009 202314010 202314012  
202314015 202316001 202316005 202316006 202317004 202317006 202317008  
202317009 202317016 202317019 202318002 202318006 202318007 202318009  
202318015 202318017 202318018 202319007 202320003 202320004 202320005  
202321003 202321004 202322001 202322007 202322008 202322017 202323007  
202324001 202324003 202324004 202324005 202324006 202324007 202324008  
202325001 202325002 202325003 202325006 202326001 202326005 202326007  
202326009 202326011 202326012 202326013 202326014 202326016 202327004  
202327005 202327006 202327007 202327008 202327009 202327010 202327011  
202327012 202328002 202328006 202329001 202329004 202329005 202329006  
202329008 202330001 202330004 202330007 202330008 202331001 202331002  
202332006 202332007 202332008 202332009 202332012 202334001 202334008  
202334009 202334011 202334012 202334013 202334015 202335003 202335006  
202335007 202335008 202335009 202335010 202335011 202335013 202336001  
202336007 202336008 202336009 202336010 202336011 202336012 202336013  
202336014 202336015 202337001 202337002 202337003 202337004 202337006  
202338001 202338002 202339003 202339004 202340007 202340010 202340012  
202341001 202341004 202341005 202341006 202341007 202341008 202342003  
202342004 202342005 202342006 202342008 202342011 202342012 202343001  
202343002 202343004 202343023 202343026 202343029 202343030 202343031  
202344001 202344003 202344006 202344008 202344009 202344012 202345002  
202345005 202345007 202346003 202346004 202346005 202346006 202346007  
202346010 202347007 202347008 202347013 202347014 202347015 202348001  
202348002 202348004 202348007 202349001 202349002 202349003 202349007  
202349008 202349012 202350002 202350003 202350004 202350009 202350013

202351003 202351004 202351005 202351006 202352007 202352008 202352013  
202352014 202401001 202401002 202401014 202401016 202402001 202402004  
202402006 202402008 202402009 **202403003 202403006 202403008 202403009**  
**202403011**

- Section 42; Low-Income Housing Credit 9100.01-00  
201206002 201218006 201243011 201302014 201328002 201338010 201410027  
201410031 201410032 201410033 201410034 201411015 201429005 201431001  
201433001 201436046 201444013 201501005 201505037 201511019 201516061  
201518011 201530005 201535003 201552012 201606016 201606018 201606021  
201606022 201606023 201606026 201616007 201724005 201726011 201742020  
201813005 201832002 202015016 202033001 202202002 202236002 202244012  
202343031 202346007 202350013
- Section 59(e) 9100.02-00  
201210011 201236013 202021005 201430012 201652006 201714010 201825017  
201841001 201841004 201904007 202326017 202338003 202342010 202344014  
202351011
- R and D Expenditures 9100.02-03  
201422015 201550016 201652006 201825017 201841001 201841004 202149007  
202150006 202150008 202206011 202209008 202233009 202237009 202307002  
202319002 202320001
- ITC Expenditures 9100.02-04  
201505015 201510036 201733011 201745004 202008003 202122003 202224006
- Development Expenditures 9100.02-05  
201240011 201403011
- Exploration Expenditures 9100.02-06  
202224006
- Section 146; Volume Cap 9100.03-00  
201528005 201615008 202008005 202206018 202224001
- Section 168; MACRS 9100.04-00  
201205003 201210011 201230002 201232001 201236010 201236011 201236012  
201248004 201303001 201303007 201310014 201312021 201314009 201314033  
201316006 201316007 201320013 201320015 201713004 201713005 202001009  
202001010 202021005 201332008 201336014 201341020 201344006 201422008  
201422015 201425002 201426020 201434017 201435001 201447010 201447018  
201448003 201505002 201505029 201505030 201505031 201505032 201505033  
201506007 201507014 201507015 201508004 201508005 201508006 201508007  
201510027 201510031 201510032 201510033 201510034 201510035 201516021  
201519026 201528018 201528030 201535013 201536003 201537005 201537006  
201537017 201538003 201541001 201544014 201548005 201548007 201548008  
201548009 201550029 201552004 201603019 201606005 201609002 201626013  
201638001 201649001 201709007 201714004 201714005 201714006 201717002  
201722001 201723007 201736003 201737002 201744005 201747003 201750012  
201811006 201811007 201818002 201818004 201818006 201818011 201822007  
201831010 201838001 201901004 201904007 201905001 201906001 201920006  
201921009 201928008 201929008 201935008 201937013 201944001 201952005  
201952006 202004008 202023002 202038003 202052001 202119005 202132004  
202143003 202145021 202145022 202145023 202150010 202210013 202215011  
202221007 202225003 202226007 202228002 202306004 202309005 202317007  
202319006 202322002 202323001 202328007 202328008 202328009 202328010  
202328011 202328012 202328013 202328014 202328015 202328016 202328017  
202329007 202330008 202337005 202338003 202340004 202340006 202340010  
202348008 202348010 202350005
- Section 266; Carrying Charges 9100.05-00  
201319008 201607005 201725015

<ul style="list-style-type: none"> <li>• Section 338(g); Election Under Section 1.338-1T(c)(1)</li> </ul>	9100.06-00
201206005 201206010 201214018 201246021 201317008 201632019 201338011 201412012 201438018 201503007 201510037 201534007 201611016 201738002 201835003 201850019 201924005 201924014 201951003 202037010 202104006 202104007 202114014 202131008 202131009 202133012 202135004 202210015 202226008 202240004 202309010 202324009 202324010 202332003 202334005	
<ul style="list-style-type: none"> <li>• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T</li> </ul>	9100.07-00
201429016 201435002 201437005 201530017 202135002 202135003 202137001 202221005 202224004	
<ul style="list-style-type: none"> <li>• Section 367; Foreign Corporations</li> </ul>	9100.08-00
201725012	
<ul style="list-style-type: none"> <li>• Section 442; Accounting Periods</li> </ul>	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 202314004 202314015 202319011 202320002 202321001 202328020	
<ul style="list-style-type: none"> <li>• Section 446</li> </ul>	9100.10-00
201224016 201224017 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201451010 201507007 201516026 201528031 201532007 201534006 201550018 201645009 201723010 201726006 201726008 201728019 201736016 201740005 201740016 201815013 201917004 201931002 202214005 202215005 202219014 202231001 202348007 202350007 202350012	
<ul style="list-style-type: none"> <li>• <i>Accounting Methods</i></li> </ul>	9100.10-01
201221001 201224005 201224016 201224017 201226005 201226007 201226009 201239004 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201351011 201409004 201423018 201426023 201451010 201507007 201516026 201528031 201532007 201550018 201636038 201645009 201723010 201726006 201726008 201728019 201736016 201750008 201815013 201850013 201917004 201920005 201931002 201933003 201937014 201951002 202009013 202037007 202048009 202143004 202143005 202145015 202150001 202219014 202231001 202236008 202237006 202237007 202237008 202316004 202325003 202329006 202348007 202350007 <b>202403006</b>	
<ul style="list-style-type: none"> <li>• Section 472; LIFO Election</li> </ul>	9100.11-00
201208033 201232012 201232013 201233005 201317006 201333001 201342009 201405006 201448017 201610014 201801002 201830009 201850017 202014014	
<ul style="list-style-type: none"> <li>• Section 663; Special Rules Applicable to Sections 661 and 662</li> </ul>	9100.12-00
201245008 201348008 202012001 202227003 202332010	

<ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property</li> </ul>	9100.15-00
201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004 201311016 201314013 201632006 201632007 201632008 201632009 201337010 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201440003 201442003 201443011 201448002 201505003 201506001 201506002 201508003 201510024 201514002 201519023 201523007 201525008 201528027 201530004 201532001 201532014 201532019 201532020 201543002 201544007 201544008 201544009 201548012 201603018 201605007 201610002 201620002 201620003 201622010 201624005 201624016 201624020 201626007 201629002 201630013 201630014 201631006 201631008 201631009 201638009 201645001 201645008 201648005 201649003 201649005 201705008 201709005 201709006 201709009 201717014 201717038 201718013 201719006 201719007 201722013 201726002 201726010 201728015 201729015 201736004 201736007 201738007 201744003 201748001 201748002 201750011 201804006 201808013 201815002 201816006 201817018 201818007 201819005 201819010 201823001 201826005 201826007 201826008 201830010 201833007 201839004 201840003 201840005 201841003 201846003 201848014 201851006 201851007 201852013 201902024 201902025 201904010 201904011 201904012 201904013 201909004 201918012 201919007 201919009 201919010 201920010 201924008 201924012 201926003 201927012 201929009 201929016 201933002 201934002 201942010 201943008 201943017 201945023 201947014 201949010 201949018 201950001 201950002 202005014 202007003 202007004 202015014 202016015 202020020 202042011 202045004 202049001 202050011 202108009 202113003 202114003 202120009 202129003 202129004 202130006 202130007 202130008 202130009 202135007 202138006 202143006 202143007 202144016 202144017 202144018 202144019 202144020 202144021 202144022 202144023 202144024 202147007 202150011 202152007 202201004 202211003 202214012 202215001 202215008 202216007 202218008 202218009 202218010 202218011 202218012 202218013 202218014 202218015 202218016 202218017 202218018 202218019 202218020 202218021 202218024 202219004 202219010 202220004 202222002 202243001 202244002 202250002 202252002 202252003 202252004 202252005 202308002 202313001 202314009 202317005 202318015 202318017 202318018 202320003 202322001 202322012 202326001 202326009 202328003 202334015 202336015 202341007 202344009 202347008 202348001 202352014	
<ul style="list-style-type: none"> <li>• Section 911; Citizens or Residents of the United States Living Abroad</li> </ul>	9100.17-00
201420015 201433009 201507016 201539018 201650006	
<ul style="list-style-type: none"> <li>• Extension of Time For Filing Return</li> </ul>	9100.19-00
201442018 202338006	
<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return</li> </ul>	9100.20-00
201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201507003 201514007 201524008 201527036 201533004 201541006 201542005 201548016 201550033 201601007 201606019 201628019 201631004 201648012 201648014 201702019 201711008 201716007 201717018 201717023 201728002 201730008 201732025 201738006 201744011 201751010 201751012 201802009 201813006 201819008 201825016 201827007 201833009 201839009 201902029 201921011 201929001 201949008 201951004 202008002 202011006 202013008 202018006 202031004 202044004 202045005 202102006 202121005 202122009 202140008 202201008 202219013 202231002 202234001 202237003 202249010 202317019 202318016 202326015 202328001 202330003 202333001 202337008 202343032 202350009	
<ul style="list-style-type: none"> <li>• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation</li> </ul>	9100.21-00
201431011	

• Other

9100.22-00

201202017 201206006 201207003 201208001 201208032 201210009 201210013  
201213014 201214019 201216006 201216018 201221003 201223003 201223004  
201224003 201224015 201224025 201225002 201226006 201226008 201226010  
201226020 201228004 201228007 201228008 201230003 201230004 201230005  
201230012 201230018 201232016 201232017 201232025 201233006 201234012  
201234023 201235003 201235005 201235007 201236015 201237002 201237004  
201237006 201237010 201237011 201238005 201239005 201242001 201242004  
201242008 201242010 201244003 201244013 201245009 201246023 201246024  
201246025 201247005 201248012 201249004 201249010 201250002 201252006  
201301009 201304001 201305002 201305005 201305010 201306001 201307003  
201308003 201308006 201308007 201309001 201310018 201310024 201310025  
201312019 201312024 201312025 201314019 201314027 201315002 201316008  
201322002 201322034 201323008 201323011 201325004 201327001 201327004  
201327005 201328028 201329001 201329007 201329008 201329009 201329010  
201329011 201329012 201329013 201329014 201330001 201612007 201618007  
201632002 201634002 201634020 201701003 201701005 201701010 201749004  
202021010 202021017 201308003 201308006 201308007 201330001 201332003  
201334010 201335002 201335007 201335010 201335012 201336002 201336004  
201336008 201336010 201336011 201336013 201337005 201337006 201337008  
201337009 201338014 201338019 201338027 201338036 201338038 201340003  
201340006 201340007 201341022 201341023 201342005 201342008 201343011  
201343014 201343015 201343017 201344005 201346003 201346008 201347006  
201347013 201347018 201349003 201349008 201349009 201351012 201351015  
201351016 201352005 201404008 201411008 201411011 201412004 201412009  
201413001 201414009 201418013 201418016 201418020 201418033 201418034  
201418038 201418040 201418041 201418042 201418043 201421010 201421011  
201421012 201421013 201423003 201424001 201424015 201425005 201425006  
201426024 201429010 201429020 201431005 201431008 201431009 201431010  
201431012 201431013 201431014 201431015 201431016 201433003 201433004  
201434001 201434002 201435004 201435012 201436002 201436041 201438004  
201438019 201440019 201441007 201441012 201442013 201442016 201443003  
201443009 201444015 201444018 201447003 201448001 201451012 201451023  
201451026 201451029 201502001 201502002 201502005 201503008 201505028  
201506006 201507006 201511012 201515008 201516013 201516052 201519004  
201519011 201519020 201521007 201521010 201521011 201523011 201527037  
201527038 201528002 201528003 201529001 201530015 201532004 201532005  
201532030 201533003 201535001 201535002 201535014 201536001 201536004  
201536008 201537009 201539006 201540001 201540002 201542007 201543005  
201543007 201543009 201544010 201544011 201544021 201545013 201545014  
201546011 201548014 201550028 201552003 201552005 201601003 201601010  
201604007 201605014 201610010 201610011 201611001 201611005 201611006  
201613013 201614010 201616006 201620009 201622019 201622022 201625006  
201625009 201628003 201628017 201629006 201630003 201630004 201631010  
201633007 201633013 201634002 201634020 201635003 201636011 201636016  
201637002 201637003 201638008 201640003 201640009 201641007 201641012  
201642012 201644005 201645003 201645004 201651011 201652014 201652018  
201702024 201703010 201708001 201711007 201712011 201714013 201714019  
201717015 201717017 201717039 201717040 201721011 201722003 201722024  
201726009 201728017 201728018 201730004 201730005 201733003 201734003  
201735003 201736001 201736005 201738005 201739005 201739008 201740003  
201740014 201744010 201745003 201746018 201746021 201748005 201750005  
201751009 201752007 201801006 201801009 201802008 201805011 201806001  
201806002 201806003 201806004 201807002 201807003 201807004 201807005  
201808011 201809001 201809002 201810002 201817007 201817017 201821007  
201824011 201825002 201825006 201825014 201825015 201827001 201832011  
201832012 201833001 201836002 201836003 201837003 201839007 201839008  
201839013 201842002 201842005 201843001 201848010 201901006 201901007  
201902028 201903016 201904009 201904014 201905003 201905004 201906003  
201909008 201910003 201910010 201910011 201910012 201910013 201910015

201910016 201910017 201910018 201917005 201918014 201922025 201923024  
 201928001 201929002 201929018 201930001 201931003 201934005 201935008  
 201937002 201940001 201940003 201941001 201942004 201942005 201943013  
 201943016 201944009 201945013 201949017 202002005 202002006 202003002  
 202005013 202012002 202012006 202016012 202017024 202020012 202023003  
 202024006 202031005 202042006 202043001 202046008 202050012 202050013  
 202051007 202053006 202053009 202101003 202101004 202106001 202109004  
 202116010 202117010 202117011 202118019 202119008 202120012 202126021  
 202130013 202132008 202135002 202135003 202137002 202138004 202140007  
 202142007 202142008 202144010 202145019 202147006 202147010 202149008  
 202152015 202152016 202152017 202203010 202208008 202215013 202219011  
 202219012 202220005 202228001 202229005 202229006 202229030 202232001  
 202239010 202239011 202240005 202240006 202240007 202240008 202240009  
 202240010 202240011 202240012 202242001 202242005 202244006 202246006  
 202247008 202247009 202248004 202248005 202249007 202249009 202249012  
 202301002 202301007 202302008 202302009 202302010 202308009 202309011  
 202309012 202313007 202314001 202314014 202316005 202316007 202317012  
 202319014 202320004 202320005 202322003 202322016 202324004 202324007  
 202330004 202332013 202336004 202336005 202336006 202337004 202338005  
 202340016 202340017 202342006 202342007 202342012 202345009 202347003  
 202347010 202347012 202349011 202350008 202351008 202352015 202402006

**202403007 202403010**

- Section 709; Election to Amortize Organizational Expenses Provided in Section 709(b)  
202351010 9100.25-00
- Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year  
201202019 202001013 202001014 202001015 201343002 201636004 201636005  
201636006 201636007 201636008 201636009 201636010 201720003 201721003  
201803004 202242004 202242007 202332004 9100.26-00
- Regulation Section 1.337(d); Loss on Stock of Subsidiary  
201249005 201250010 201310015 201329001 201329007 201329008 201329009  
201329010 201329011 201329012 201329013 201329014 201521008 201606017  
201606025 9100.29-00
- Section 195; Start-Up Expenditures  
202113004 202113006 202114007 202114008 9100.30-00

• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

201201008 201202013 201206013 201208009 201208010 201208020 201213007  
 201213009 201213015 201213017 201215001 201215002 201215003 201216001  
 201216002 201216003 201216004 201216012 201216014 201216020 201216021  
 201216024 201217002 201219007 201221005 201223009 201223010 201224008  
 201224009 201224010 201224020 201224021 201224022 201225001 201226012  
 201226014 201226017 201228006 201228031 201228032 201229006 201229009  
 201230001 201230010 201230013 201231005 201231008 201231009 201232010  
 201232031 201234013 201234015 201236001 201236016 201236019 201236020  
 201236021 201236024 201238001 201238002 201238003 201243005 201244001  
 201244011 201246003 201246014 201246015 201246016 201246026 201247002  
 201247003 201247006 201248005 201249008 201250016 201251011 201301005  
 201301006 201302012 201308012 201308013 201308014 201310013 201311008  
 201311013 201311017 201312001 201312002 201312003 201312004 201312005  
 201312006 201312007 201312008 201312009 201312010 201312011 201312012  
 201312013 201312014 201312015 201313004 201313005 201313006 201313007  
 201313008 201313009 201313010 201313011 201314010 201314015 201314030  
 201314037 201314039 201320016 201321013 201321014 201321015 201322021  
 201322022 201322037 201322038 201326010 201328021 201330009 201330013  
 201330014 201330028 201330029 201618001 201618002 201632011 201632012  
 201632016 201634008 201634009 201701015 201701016 201731011 201749009  
 201749010 201911003 201911004 202001005 202001006 202001007 202039005  
 202039006 202039007 202039008 202039009 202039010 202039011 202039012  
 202039013 202039014 202039015 202039016 202039017 201308012 201308013  
 201308014 201330009 201330013 201330014 201330028 201330029 201334011  
 201334012 201334013 201334014 201334015 201334016 201334017 201334018  
 201334019 201334020 201334021 201334022 201334023 201334024 201334025  
 201334026 201334027 201334028 201334029 201335003 201335004 201336005  
 201337011 201338030 201338032 201338033 201338037 201338041 201341007  
 201341024 201341025 201342002 201345008 201345009 201345010 201345011  
 201345012 201345013 201345014 201345015 201345016 201345022 201347007  
 201347008 201348002 201348003 201348004 201350002 201350003 201352004  
 201403009 201403013 201405001 201406002 201410015 201410016 201410028  
 201411003 201411010 201414008 201414012 201417008 201418006 201418012  
 201419002 201419003 201420006 201420014 201422001 201422009 201422010  
 201422013 201423007 201423016 201424012 201424018 201425004 201426003  
 201429013 201429014 201431007 201432003 201432010 201434006 201434015  
 201437002 201437008 201438002 201438017 201440002 201440005 201442002  
 201442008 201442009 201442010 201442011 201442012 201442022 201442023  
 201442024 201442025 201442026 201442027 201442028 201442029 201442030  
 201442031 201442032 201442033 201442034 201442035 201442036 201442039  
 201442040 201443001 201443005 201443007 201443008 201443010 201443011  
 201443012 201444026 201444027 201444028 201444029 201444030 201444031  
 201444032 201444033 201444034 201444035 201444036 201444037 201444038  
 201446014 201446015 201446016 201446017 201447017 201448006 201448015  
 201450007 201450008 201452001 201452003 201452005 201452006 201452007  
 201452008 201452009 201452010 201452011 201452012 201501001 201501002  
 201501003 201501004 201501008 201501009 201504001 201505004 201505005  
 201506004 201507005 201507009 201507010 201507012 201510028 201515015  
 201516004 201516005 201516006 201516018 201516032 201516033 201516040  
 201516048 201516053 201516057 201516058 201516059 201516060 201517002  
 201518001 201518006 201519006 201519009 201523002 201524007 201524022  
 201526001 201526002 201526003 201527020 201527021 201527022 201527023  
 201527024 201527025 201527026 201527027 201527028 201527029 201527030  
 201527031 201527033 201527034 201527035 201527041 201528011 201528013  
 201528015 201528021 201528022 201528023 201529005 201529007 201532003  
 201532027 201533007 201533008 201533009 201535010 201535015 201537008  
 201538001 201538014 201539002 201539004 201539009 201539010 201539011  
 201539012 201539013 201539014 201539015 201539016 201539017 201539022  
 201539023 201539026 201539027 201541002 201541004 201543010 201544022

201545006 201545007 201545008 201545009 201545011 201545020 201546002  
201546005 201549005 201549006 201549007 201549008 201549009 201549011  
201549012 201549014 201549015 201549016 201549018 201549021 201550002  
201550027 201550030 201552007 201552015 201552016 201552017 201552018  
201552019 201552020 201552022 201602002 201603022 201605001 201606009  
201606010 201606011 201607002 201607006 201607007 201607008 201607009  
201607010 201607011 201607012 201607013 201607014 201607015 201607016  
201607018 201607020 201607021 201608003 201608004 201610001 201611004  
201611012 201611013 201611018 201614011 201614012 201614013 201614014  
201614018 201622004 201622016 201622017 201622018 201622020 201623004  
201623008 201624006 201624010 201626006 201628001 201628012 201633016  
201633018 201633019 201633024 201633030 201633031 201634008 201634009  
201636002 201636024 201637004 201638006 201638007 201639005 201639006  
201639013 201641004 201641015 201641016 201642002 201642003 201642009  
201642010 201643010 201649007 201649008 201649011 201651001 201651009  
201652011 201652013 201702010 201702011 201702012 201706007 201709002  
201709010 201711004 201716011 201716023 201719001 201719002 201719003  
201720002 201722015 201722018 201724010 201724016 201728005 201728006  
201728007 201728008 201728009 201728010 201728011 201728012 201728013  
201732015 201735017 201736006 201736012 201736013 201738010 201740004  
201740010 201740011 201742004 201742005 201742018 201742019 201744001  
201744012 201745006 201746001 201746002 201746003 201746004 201746005  
201746006 201746007 201746008 201746009 201746010 201746011 201746012  
201746013 201746014 201746015 201746016 201746017 201751008 201752003  
201752004 201752005 201801010 201801011 201802005 201804003 201804004  
201807009 201808006 201808010 201811004 201812003 201812007 201814003  
201814007 201815007 201815009 201815010 201815011 201815015 201817009  
201817010 201817011 201820003 201820004 201820005 201820006 201820011  
201820017 201821006 201821009 201822001 201824007 201824008 201824009  
201825005 201825008 201825009 201825010 201825011 201825022 201826002  
201827004 201828001 201828002 201828003 201828004 201828005 201831002  
201833002 201833003 201833004 201833005 201833006 201834001 201834003  
201837010 201837013 201840008 201845022 201845023 201845027 201847004  
201847005 201847006 201847007 201849001 201849002 201849003 201849004  
201849005 201850016 201851001 201851002 201852004 201852010 201902026  
201903008 201903009 201903010 201904002 201904003 201908001 201908002  
201908010 201908011 201910008 201910009 201917003 201918010 201918011  
201919004 201920007 201922004 201922005 201922006 201922007 201922008  
201922009 201922010 201922011 201922012 201922013 201922014 201922015  
201922016 201922017 201922018 201922019 201922020 201923006 201923007  
201923008 201923009 201923011 201923012 201923013 201923017 201923018  
201923021 201924007 201924010 201925003 201926004 201928008 201928011  
201930010 201930014 201930021 201934003 201934007 201936006 201937001  
201937007 201937008 201937012 201937015 201938008 201940005 201941002  
201942007 201943003 201944005 201946012 201947015 201949011 201952007  
201952008 202002002 202002003 202004005 202004006 202004007 202005005  
202005006 202005007 202005008 202005009 202005015 202006009 202007006  
202007007 202007008 202009004 202009005 202009006 202009007 202009008  
202009009 202009010 202012007 202013009 202015001 202016007 202016008  
202016009 202017019 202019012 202019019 202019020 202019021 202019024  
202020013 202020014 202024012 202037002 202037003 202038004 202038005  
202038006 202038007 202038008 202042009 202046003 202046005 202048002  
202048006 202048007 202048008 202051010 202052001 202052007 202052008  
202053003 202102001 202102005 202109006 202110013 202111010 202113005  
202114009 202114015 202116009 202117007 202120011 202122008 202123001  
202127001 202128005 202130002 202130003 202130004 202130010 202130011  
202131001 202131002 202131003 202131006 202131007 202132001 202132007  
202133001 202133004 202135005 202135006 202136001 202137004 202138005  
202139002 202139003 202140006 202141003 202144001 202144008 202144009  
202144013 202145001 202145002 202145003 202145004 202145005 202145006

202145007 202145008 202145009 202145010 202145011 202145012 202145013  
 202145016 202145023 202146007 202147008 202152004 202152008 202152014  
 202201001 202201002 202201003 202201013 202202001 202202015 202204006  
 202207003 202208009 202208010 202208013 202209007 202210003 202210006  
 202214003 202219003 202220007 202220008 202221004 202225003 202226001  
 202229024 202229027 202230004 202232006 202232007 202232008 202232009  
 202232010 202232011 202236001 202236003 202236005 202236006 202238003  
 202238004 202238005 202240014 202245001 202245002 202246002 202246003  
 202247003 202248007 202249002 202249008 202250001 202250005 202251007  
 202252001 202302003 202302005 202302006 202304002 202305006 202305007  
 202305008 202306001 202306002 202306004 202308008 202310006 202314002  
 202314005 202314011 202315006 202317004 202317009 202317012 202318002  
 202318005 202319007 202323003 202324002 202326002 202326004 202326006  
 202326007 202326013 202326014 202327001 202327006 202327007 202327008  
 202327009 202327010 202327011 202327012 202328002 202330001 202332006  
 202334001 202334003 202334004 202334010 202336014 202340010 202343004  
 202344003 202345002 202345003 202345004 202346003 202347007 202350004  
 202352001 202352002 202352003 202352004 202401006 202401007 202401008  
 202401009 202401010 202401012 202401013 **202403005**

<b>Section 9102</b>	<b>Administrative Procedure Act</b>	<b>9102.00-00</b>
	<ul style="list-style-type: none"> <li>• Revenue Procedures 201351023</li> </ul>	9102.01-00
<b>Section 9103</b>	<b>Attorneys</b>	<b>9103.00-00</b>
	<ul style="list-style-type: none"> <li>• Authority 201736021</li> </ul>	9103.01-00
	<ul style="list-style-type: none"> <li>• Practice 201329015 201330035 201330035</li> </ul>	9103.02-00
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	<ul style="list-style-type: none"> <li>• U.S. Model Income Tax Treaty</li> </ul>	9114.01-00
	<ul style="list-style-type: none"> <li>• <i>Royalties</i> 201519003</li> </ul>	<i>9114.01-12</i>
	<ul style="list-style-type: none"> <li>• U.S. Income Tax Treaties</li> </ul>	9114.03-00
	<ul style="list-style-type: none"> <li>• <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</li> </ul>	<i>9114.03-06</i>
	<ul style="list-style-type: none"> <li>• <i>China</i> 201438020</li> </ul>	<i>9114.03-07</i>
	<ul style="list-style-type: none"> <li>• <i>Cyprus</i> 201343019</li> </ul>	<i>9114.03-08</i>
	<ul style="list-style-type: none"> <li>• <i>Italy</i> 201212008</li> </ul>	<i>9114.03-20</i>
	<ul style="list-style-type: none"> <li>• <i>United Kingdom</i> 201231010</li> </ul>	<i>9114.03-42</i>
	<ul style="list-style-type: none"> <li>• <i>Israel</i> 201247013</li> </ul>	<i>9114.03-44</i>

<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b> 201315022	<b>9115.00-00</b>
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
<b>Section 9200</b>	<b>Tax Shelter (Use This Category Only When No Other Category Is Appropriate)</b> 201347013	<b>9200.00-00</b>
<b>Section 9832</b>	<b>Definitions for Chapter 100</b> 201618010 201610021 201616008	<b>9832.00-00</b>
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 201213025 201310032 201319019 201333009 201421021 201432018 201504016 201637014 201637015 201750003 202241006 202249005 202319015	<b>9999.00-00</b>
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020 201614032	9999.92-00
	• <i>Freedom of Information Act</i> 201515028 201621011 201631011	9999.92-01
	• <i>Privacy Act</i> 201742023	9999.92-02
	• Constitutional Issues Not Related to Code Sections	9999.94-00
	• <i>Tax Protest Cases</i> 201909010	9999.94-02
	• Substance v. Form Issues Not Contained in Present List 201311023 201501012	9999.97-00

• Not Able to Identify Under Present List

9999.98-00

201201001 201202022 201202029 201202041 201203005 201203014 201203015  
201204012 201205009 201205023 201205024 201206001 201206020 201208029  
201208044 201209004 201210004 201210005 201210007 201210027 201211014  
201211021 201212015 201212018 201214003 201214005 201214016 201214025  
201214029 201216011 201216046 201216048 201218010 201218028 201218029  
201218030 201218031 201218032 201218033 201218034 201218035 201218038  
201219001 201219003 201219015 201221002 201221020 201221040 201221041  
201221042 201221043 201221044 201221045 201221046 201221047 201221048  
201221049 201221050 201221051 201221052 201221053 201221054 201221055  
201221056 201221057 201221058 201223011 201223017 201223018 201224040  
201224041 201224044 201224045 201225012 201226022 201226023 201226024  
201226025 201226039 201227007 201228015 201228016 201228049 201228050  
201228051 201228052 201228053 201228054 201228056 201229002 201229019  
201229020 201229021 201229022 201229023 201230011 201230021 201230033  
201230036 201231003 201231021 201231022 201231023 201231024 201231025  
201231026 201231027 201231028 201231029 201231030 201231031 201231032  
201231033 201231034 201231035 201231036 201231037 201231038 201231039  
201231040 201231041 201231042 201233018 201233028 201233029 201233030  
201233031 201233032 201233033 201234017 201234035 201235022 201236017  
201237018 201237024 201238011 201238012 201238016 201239007 201240005  
201240019 201240020 201240023 201242026 201243001 201243004 201243010  
201243020 201245005 201245012 201245013 201245015 201245016 201246017  
201246018 201246022 201246030 201246035 201246037 201247001 201247011  
201248018 201250009 201252016 201301001 201301014 201302008 201302017  
201302021 201302025 201302028 201303004 201303015 201303016 201305001  
201306011 201307009 201308015 201308016 201308030 201308036 201309002  
201309005 201309006 201309007 201309008 201309009 201309010 201309012  
201309020 201310007 201310051 201311001 201311009 201311018 201311024  
201311027 201311044 201312024 201312029 201312032 201312034 201313012  
201313020 201313026 201314007 201314011 201314043 201314046 201315011  
201315013 201315018 201316015 201317008 201317011 201318034 201319020  
201321003 201321004 201321011 201321028 201322001 201322019 201322027  
201322039 201322043 201323015 201323018 201323021 201323023 201328023  
201329028 201329029 201330003 201330030 201612008 201618004 201618005  
201618008 201618009 201634011 201634014 201646004 201701006 201701007  
201701014 201713006 201713008 201713009 201749003 202001028 202021008  
202021009 202039014 202134001 202134002 202134008 202134009 202134011  
202134014 202134015 201308015 201308016 201308030 201308036 201330003  
201330030 201331005 201332004 201332014 201332015 201334005 201334006  
201334042 201335005 201335019 201337013 201338043 201338045 201341035  
201341036 201342006 201342010 201343001 201343019 201343022 201343026  
201344009 201345001 201345002 201345007 201345008 201345009 201345010  
201345011 201345012 201345013 201345014 201345015 201345016 201347022  
201349005 201349015 201350008 201350009 201350010 201350026 201350027  
201350028 201350029 201350030 201350031 201350034 201350039 201351002  
201351021 201352001 201352002 201352003 201403006 201404010 201405015  
201406004 201406010 201407002 201409006 201409007 201411022 201412005  
201413001 201413004 201413005 201413010 201414001 201414003 201415010  
201416011 201417019 201418002 201418014 201418023 201418035 201418047  
201419001 201419011 201420004 201420016 201420019 201421007 201421014  
201421025 201422033 201423005 201423025 201423045 201423046 201425005  
201425006 201426022 201426026 201428001 201429018 201429019 201430024  
201431003 201431011 201432016 201432017 201432027 201432031 201432033  
201432034 201433029 201435013 201437010 201440033 201441015 201441035  
201441036 201442015 201442019 201442049 201443002 201443036 201443037  
201443038 201444039 201445007 201445010 201446018 201446022 201446034  
201446037 201447012 201447020 201447027 201448032 201449005 201450015  
201451007 201451028 201451029 201501012 201503001 201503027 201503028  
201503029 201503030 201504009 201505038 201506018 201506019 201507001

201507022 201509032 201509034 201509037 201510043 201510059 201511033  
201514005 201514006 201515008 201515020 201515023 201515028 201515031  
201516051 201516065 201518013 201518016 201518022 201519030 201520004  
201520006 201520008 201521013 201523009 201523026 201523027 201523028  
201523029 201523030 201523031 201523032 201526010 201526012 201526024  
201526025 201527010 201527043 201527051 201527052 201531002 201531020  
201532034 201534013 201535004 201535008 201535011 201536005 201536017  
201536019 201536022 201536023 201537012 201537021 201538017 201538029  
201539021 201539025 201542012 201543008 201544001 201544003 201544012  
201544017 201544024 201545018 201545021 201546009 201547004 201548004  
201549022 201550034 201550037 201550041 201551005 201551008 201552008  
201552010 201552013 201552014 201552023 201552024 201601004 201601006  
201601008 201603003 201603008 201603009 201603025 201603028 201604003  
201604013 201604015 201604017 201605008 201605012 201606012 201607019  
201607024 201607028 201607029 201608008 201609005 201609010 201610013  
201611030 201613006 201613012 201614005 201614036 201615007 201616011  
201616012 201619006 201619007 201619008 201620004 201620019 201621008  
201621009 201621014 201622009 201622011 201622023 201622024 201622026  
201623009 201624022 201625002 201625016 201625027 201626001 201626008  
201626014 201626021 201626022 201626024 201628019 201630005 201630008  
201630010 201630015 201633004 201633010 201633011 201633012 201633026  
201633033 201633034 201634011 201634014 201636001 201636040 201637009  
201638005 201638022 201638023 201639008 201640012 201641001 201641003  
201641013 201641017 201642005 201642006 201642007 201642008 201642020  
201642022 201642023 201642024 201642031 201642033 201643007 201643023  
201645006 201647004 201647007 201648003 201648011 201650004 201650009  
201650014 201650017 201651006 201651007 201652007 201652010 201652016  
201652021 201652031 201652032 201652034 201653010 201653011 201653012  
201653014 201653015 201702009 201702023 201702026 201703001 201703009  
201703011 201703016 201706003 201706008 201706012 201706015 201706016  
201708003 201708004 201708005 201709007 201710002 201710003 201710004  
201710010 201710011 201710015 201710016 201710020 201710030 201710038  
201710039 201710040 201710041 201710042 201711010 201711011 201712010  
201714003 201714009 201714012 201714016 201714022 201714023 201714025  
201714027 201714029 201716010 201716012 201716021 201716053 201717003  
201717011 201717012 201717030 201717037 201718016 201718021 201718022  
201718028 201718033 201719005 201719009 201719010 201719011 201719012  
201719016 201719020 201719022 201719023 201719024 201720005 201720006  
201720007 201721001 201721005 201721012 201721017 201721024 201722005  
201722010 201722011 201722020 201722021 201723018 201723020 201723022  
201724002 201724003 201724004 201724011 201724014 201724017 201724019  
201724020 201725001 201725011 201725012 201725013 201725016 201725018  
201725019 201725020 201725021 201725023 201725025 201725026 201725027  
201726004 201728004 201728014 201728022 201729004 201729005 201729006  
201729008 201729010 201729017 201730001 201730003 201730009 201730011  
201730013 201730014 201732001 201732002 201732003 201732004 201732005  
201732007 201732008 201732009 201732010 201732014 201732016 201732017  
201732018 201732019 201732022 201732023 201732027 201732037 201733005  
201733006 201733008 201733009 201733010 201734002 201734005 201734006  
201734008 201735002 201735006 201735007 201735008 201735010 201735011  
201735013 201735014 201735015 201735016 201735018 201736010 201736011  
201736014 201736015 201736021 201737004 201737009 201739008 201742035  
201742036 201744022 201746023 201746030 201748013 201750003 201751024  
201752008 201752016 201752017 201801015 201802019 201803008 201807011  
201808008 201809003 201810004 201812010 201815017 201816010 201817004  
201818012 201818013 201818014 201818016 201818021 201819007 201822025  
201824001 201827003 201828006 201828012 201829001 201830026 201835004  
201835005 201836008 201839002 201840001 201842004 201842006 201842009  
201844006 201844015 201845012 201845031 201848007 201848009 201848016  
201849013 201849014 201849015 201849016 201849017 201850015 201850020

201851008 201852002 201852006 201852009 201852016 201852018 201902027  
201903015 201904020 201904021 201904022 201905009 201905010 201905011  
201905012 201906003 201906017 201906018 201906019 201906020 201906021  
201906022 201906023 201907006 201907015 201907016 201908013 201908016  
201908026 201908027 201916004 201916006 201916007 201916008 201918011  
201920009 201921003 201921008 201921020 201922026 201922029 201922040  
201922041 201922042 201922043 201923001 201923014 201924020 201924021  
201926002 201926010 201926021 201926022 201926023 201927010 201927024  
201927025 201927026 201928002 201928019 201928020 201928021 201928022  
201928023 201929013 201929017 201929019 201929022 201929023 201929024  
201930011 201930019 201930023 201930028 201932003 201932004 201932006  
201932007 201932008 201933013 201938008 201938010 201938011 201939004  
201942002 201942006 201943006 201943012 201943014 201945012 201947013  
201948007 201948010 201948011 201949001 201950004 201951003 202002001  
202002007 202004001 202004022 202005001 202006007 202006015 202006016  
202007022 202012005 202014001 202014002 202014003 202014004 202014005  
202015002 202015036 202017021 202018002 202019003 202019004 202019017  
202019022 202020003 202020004 202020016 202020021 202020022 202024010  
202033007 202034004 202041003 202042013 202044009 202046002 202046006  
202048004 202048005 202052014 202052040 202053011 202101001 202106002  
202107003 202107009 202108007 202110011 202110017 202112001 202112002  
202114021 202114022 202115001 202116005 202116010 202116011 202116013  
202116014 202116015 202117012 202118001 202118003 202118007 202118009  
202118012 202118015 202118017 202118018 202118020 202119003 202119004  
202120002 202120007 202120010 202120014 202121001 202121003 202121007  
202121008 202122007 202122011 202122012 202122013 202123006 202123007  
202123008 202124009 202125010 202125011 202125012 202125013 202125014  
202125016 202125018 202125019 202126024 202127003 202128008 202129008  
202129011 202129012 202129013 202131013 202133002 202133005 202133009  
202135004 202137010 202137011 202138002 202138004 202138010 202139007  
202139009 202140012 202141004 202141008 202141009 202141010 202141011  
202141012 202141013 202141014 202141015 202141016 202141017 202141018  
202141019 202141020 202141032 202142009 202142011 202142012 202142013  
202142014 202144010 202145024 202146002 202146005 202147011 202147012  
202149001 202149002 202149003 202150013 202150015 202150016 202150036  
202151002 202151003 202152002 202152004 202152011 202152013 202152017  
202152019 202201007 202201009 202202003 202202005 202202008 202202009  
202203003 202203007 202203008 202203011 202203012 202204002 202204004  
202204005 202205020 202205021 202205022 202205023 202206006 202206014  
202206015 202206016 202206017 202207004 202207006 202207008 202207009  
202208007 202208011 202208014 202208015 202209009 202210007 202210008  
202210017 202211005 202211008 202212001 202213002 202213004 202213005  
202213006 202213007 202213008 202214001 202214002 202214006 202214010  
202214011 202215010 202215012 202215014 202216008 202216009 202216010  
202216011 202216013 202216014 202217001 202217002 202217004 202217006  
202217007 202219001 202219006 202219007 202219008 202219009 202220001  
202220006 202220010 202220011 202220013 202221001 202221002 202222001  
202222003 202222004 202223001 202223003 202223005 202223012 202223015  
202224007 202224009 202224017 202225002 202226005 202226009 202227006  
202227007 202229001 202229003 202229007 202229009 202229025 202229029  
202229032 202229033 202229035 202230001 202230002 202230003 202231003  
202231012 202232002 202232003 202232014 202233003 202233010 202233011  
202233020 202234006 202235004 202235009 202236009 202237001 202237004  
202237005 202238001 202239001 202239003 202239005 202239007 202239009  
202239012 202240003 202240005 202240006 202240007 202240008 202240009  
202240010 202240011 202240013 202240016 202240019 202241001 202242003  
202243004 202243005 202243006 202246004 202246007 202246009 202247005  
202247008 202248003 202248013 202249012 202249023 202250004 202250009  
202250014 202250017 202301002 202302001 202302002 202302007 202304019  
202306003 202306005 202306006 202306007 202306015 202306016 202307001

202307003 202307006 202308001 202308007 202308009 202309008 202310002  
202310005 202310009 202311002 202311003 202311004 202312001 202313007  
202314003 202314006 202314012 202315008 202315009 202316001 202316003  
202316005 202317006 202317009 202317013 202318003 202318006 202318007  
202319008 202319015 202320004 202320005 202321004 202323002 202324004  
202324005 202324007 202324008 202324012 202325002 202325005 202326018  
202327002 202327004 202327005 202327013 202328006 202329003 202329010  
202329011 202331002 202332002 202332007 202332009 202333002 202334008  
202334012 202334013 202335001 202335010 202335011 202335012 202336003  
202337001 202337002 202337004 202337007 202338001 202338002 202338004  
202339001 202339003 202339005 202339006 202339010 202340002 202340013  
202340014 202340021 202340022 202341005 202341009 202341010 202341011  
202342003 202342004 202342005 202342006 202343001 202343002 202343023  
202343026 202343027 202343028 202343033 202344001 202344005 202344006  
202344012 202344013 202344014 202345007 202346001 202346003 202346004  
202346010 202346019 202346021 202346022 202346023 202346025 202346026  
202346027 202346028 202347001 202348001 202348002 202348004 202349001  
202349002 202349007 202349010 202350006 202350009 202350011 202351001  
202351003 202351006 202351010 202352005 202352006 202352007 202352008  
202352010 202352011 202352018 202352019 202352020 202352022 202401005  
202401006 202401007 202401008 202401009 202401010 202401016 202401017  
202402001 202402004 202402005 202402008 202402009 202402010 202402011

