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Section 6110 Index

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

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

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CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 317-6840.

Department of the Treasury
Internal Revenue Service

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	201746020 201804002 201822009 201828006 201830011 201927006 201940002	
	201945010 201945014 201947008 202004010 202005019 202014012 202017025	
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	• Investment Company Exception	351.13-00
	201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020 201810005 202016013	
	• Non-Qualified Preferred Stock	351.14-00
	201716045	
	• Exceptions	351.15-00
	201552026	
Section 354	Exchanges of Stock and Securities in Certain Reorganizations	354.00-00
	202050014 202309002	
	• Exchange v. Liquidation	354.01-00
	201423010	
	• Substantially All of the Assets	354.05-00
	201731008 202050014	

Section 355

Distribution of Stock and Securities of a Controlled Corporation

355.00-00

201202007 201208017 201213001 201213005 201216027 201228030 201228033
201229002 201232033 201236014 201238018 201240013 201244006 201245020
201252017 201305003 201306010 201310023 201312017 201323017 201325009
201328024 201330002 201330022 201612012 201634010 201731004 201330002
201330022 201333007 201334009 201334032 201337003 201338040 201339001
201340009 201341026 201347005 201349006 201352007 201402002 201407005
201411012 201416002 201416005 201418018 201418030 201419005 201419010
201419012 201422018 201423012 201424006 201424009 201424013 201426004
201437006 201441009 201441010 201441016 201503006 201505013 201512001
201524005 201535007 201537018 201601001 201603005 201603006 201603020
201624011 201626017 201633014 201634010 201641011 201643008 201644018
201651010 201706005 201716002 201721002 201734004 201740015 201801012
201805012 201817001 201818010 201827008 201848016 201851004 201852015
201919008 201920009 201921002 201921010 201930011 201931005 201940007
201944002 201948001 201949013 201949014 202009002 202010003 202019016
202022004 202026001 202029003 202033003 202035009 202036001 202036005
202045001 202045003 202047007 202051009 202118004 202123006 202126005
202132005 202132006 202145020 202150012 202151001 202152010 202201005
202218001 202218002 202220003 202223004 202224012 202225006 202227008
202231004 202231013 202235002 202236007 202243003 202244009 202246008
202248008 202304005 202304007 202305010 202322006 202322015 202328019
202330002 202332001 202339007 202340015 202343025 202344013 202345008
202347011 202349009 202350010 202351009 202404005

• Spin-Off

355.01-00

201202007 201203004 201211008 201213018 201215005 201216023 201216027
201228002 201228030 201232014 201232033 201233016 201236014 201240017
201244006 201244008 201246027 201249012 201251006 201305003 201306006
201308002 201312017 201312020 201312022 201314001 201315009 201315016
201325009 201328024 201329005 201330007 201330022 201612012 201634010
201731003 201731004 201308002 201330007 201330022 201334009 201334032
201335001 201336012 201337007 201338040 201340009 201341004 201341013
201341026 201347005 201348005 201349006 201350007 201352007 201404002
201407005 201409002 201409003 201411002 201412013 201415001 201416005
201418030 201418039 201418046 201419005 201419010 201419012 201422004
201422012 201423006 201423010 201424005 201424006 201424008 201424009
201424011 201424013 201426004 201426008 201430002 201433007 201436033
201437006 201437013 201438009 201440014 201441008 201441009 201441016
201443017 201445008 201503006 201504007 201505007 201505013 201511001
201512001 201516014 201528006 201535006 201535007 201537018 201538015
201542004 201603005 201603006 201603020 201605016 201607003 201613008
201614017 201626017 201634010 201637013 201651010 201706005 201734004
201740015 201801012 201802007 201820016 201827006 201827008 201833011
201834006 201835001 201836001 201839006 201845009 201851005 201852015
201910004 201920009 201923003 201925004 201931007 201935009 201943011
201944002 201945022 201948001 201949014 202009002 202035009 202045001
202047007 202051011 202107009 202118004 202126005 202132006 202139001
202139006 202145020 202145027 202149006 202150009 202151001 202151004
202152010 202208012 202209002 202210012 202224002 202224012 202225006
202227008 202231004 202231013 202236007 202244008 202244009 202246005
202246008 202248008 202249011 202249014 202304005 202304007 202305010
202310007 202311005 202322006 202328019 202330002 202332001 202339007
202340015 202343025 202344013 202345008 202347004 202349009 202350010
202351007 202351009 202404005

	• <i>Split-Off</i>	355.01-01
	201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201731003 201308017 201308018 201330002 201330007 201337003 201350007 201352007 201403002 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005 201512001 201625012 201625013 201851004 201920008 201923003 201945016 201949013 202019016 202026001 202031006 202033005 202108010 202132005 202151001 202211009 202218002 202220003 202224002 202231013 202235002 202243003 202244009 202304005 202309013 202332001 202343025 202345008	
	• <i>Split-Up</i>	355.01-02
	201402002 201418018 201423012 201921010 201931005 201940007 202010003 202033003 202201005	
	• Non Pro Rata Distributions, etc.	355.02-00
	201233016 201625012 201625013	
	• Active Business	355.03-00
	201219003 201251006 201634010 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 201542004 201551009 201605016 201606014 201607003 201624004 201625012 201625013 201626002 201633009 201634010 201637013 201643008 201706005 201730010 201818010 201827008 201834006 201930011 201940007 201948001 201949012 202009002 202029003 202033005 202036001 202045001 202132006 202340015	
	• <i>Five-Year Requirement</i>	355.03-01
	201251006 201528016 201624004 201633009 201643008 201706005 202009002 202150004	
	• Business Purpose	355.04-00
	201308017 201308018 201308017 201308018 201730010	
	• Control	355.05-00
	201437013 201527003 201818010 202218002	
	• <i>Distribution of Control</i>	355.05-01
	201731004 201437013 201605016 201703012 201945022 202218002 202248008	
	• Device	355.06-00
	201734004 201743017 202051009 202113007	
	• Continuity of Interest	355.07-00
	201644018 202033005	
	• Distributions Within a Consolidated Group	355.09-00
	201305003 201352007 201445008 201730010	
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled	355.10-00
	201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001 201740015 201748007 201801005 201801012 201943001 202026001 202114017 202126005 202145020 202224002	
Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Re- cognized)	356.00-00
	201424017 201721014	
	• Reorganization Exchange	356.01-00
	• <i>Series of Transactions</i>	356.01-02
	201614017	
	• Securities as "Other Property"	356.02-00
	201527003	

Section 357	Assumption of Liability (Gain Recognized v. Not Recognized) 202244008 202246005	357.00-00
	• 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
Section 358	Basis to Distributees 202051009 202218002	358.00-00
	• Allocation of Basis 201411006 201437007 202218002 202244008 202246005	358.02-00
	• Assumption of Liabilities 201721002	358.03-00
Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized) 201228033 201634010 201409003 201504007 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010 201802007 201818010 201833011 201839006 201852015 201925004 201949013 201949014 202019016 202022004 202026001 202036005 202051009 202123006 202132005 202151001 202152010 202220003 202224012 202231004 202231013 202244009 202304005 202322006 202330002 202332001 202339007 202344013 202350010	361.00-00
	• Exchanges Not Solely in Kind 201423010 201440014 201910004	361.01-00
	• Distributions 201607003 201627001 201827006 201839006 201925004 201949014 202019016 202151004 202231004 202244008 202244009 202246005 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
Section 362	Basis to Corporations 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028 201839013 202050010 202051009 202203010	362.00-00
	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201701005 201418013 201418041 201418042 201505028 201521011 201545013 201736001 201832011 201832012 202244008 202246005	362.01-00
Section 367	Foreign Corporations 201348011 201432002 201639014 201746022 201935004 201936004 202107010 202107011 202334014 202335001	367.00-00
	• Transfer to Foreign Corporations Subject to Section 367(a) 201321018 201651015 202045007	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018 201651015 201935004 202045007	367.03-00
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009	367.03-01

	• <i>Requirements of Gain Recognition Agreement</i> 202110014	367.03-10
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018	367.03-13
	• <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
Section 368	Definitions Relating to Corporate Reorganizations	368.00-00
	201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201308001 201308017 201308018 201330022 201341026 201349006 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004 201512001 201746022 201839006 201931005 201944002 201949013 201949014 202019016 202033003 202035009 202036001 202107010 202107011 202118004 202126005 202132005 202132006 202145020 202150009 202151001 202220003 202225006 202227008 202231004 202235002 202236007 202243003 202244009 202246008 202248008 202304005 202304007 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"> • Assets for Control of Transferee (Type "D") 	368.04-00
201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014 201238018 201240013 201240016 201244006 201244008 201250004 201251006 201252002 201252017 201306006 201306010 201308002 201310023 201312022 201313016 201314001 201315016 201325009 201329005 201330002 201330007 201330022 201612012 201731003 201731008 201308002 201330002 201330007 201330022 201333007 201335001 201336012 201337003 201337007 201338040 201339001 201340009 201341004 201341013 201341026 201347005 201349006 201350007 201402002 201405003 201407005 201409002 201409003 201411002 201411012 201412013 201415001 201416005 201418018 201418019 201418030 201418039 201418046 201419005 201419010 201419013 201422012 201422017 201423012 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426007 201426008 201430002 201433007 201435005 201437006 201438009 201441008 201441016 201443017 201445008 201512001 201524005 201528006 201531014 201537018 201603020 201607003 201613008 201637013 201827006 201835001 201836001 201839006 201845009 201851004 201851005 201910004 201920008 201920009 201921002 201921010 201923003 201925004 201930011 201931005 201944002 201945016 201949013 201949014 202010003 202019016 202026001 202033003 202035009 202036001 202036005 202045003 202051011 202108010 202118004 202126005 202127003 202132005 202132006 202139006 202145027 202149006 202151001 202151004 202152010 202201005 202203002 202208012 202211009 202220003 202223004 202224002 202224012 202225006 202227008 202231004 202231013 202235002 202236007 202243003 202244008 202244009 202246008 202249011 202249014 202304005 202304007 202310007 202311005 202322006 202330002 202332001 202339007 202340015 202343025 202344013 202345008 202349009 202350010 202351007 202351009 202404005	
<ul style="list-style-type: none"> • Recapitalization (Type "E") 	368.05-00
201308001 201315009 201315020 201315021 201308001 201424010 201835001	
<ul style="list-style-type: none"> • Change in Identity, etc. (Type "F") 	368.06-00
201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008 201511020 201611015 201635001 201638004 201737010 201746022 202031002 202102007 202107010 202107011 202334014 202339009	
<ul style="list-style-type: none"> • Continuity of Interest Rule 	368.08-00
201214013 201224006 201247009	
<ul style="list-style-type: none"> • <i>Proprietary Interest Continuity</i> 	368.08-02
202050014	
<ul style="list-style-type: none"> • <i>Related party Acquisitions</i> 	368.08-03
201214013	
<ul style="list-style-type: none"> • <i>Following a Qualified Stock Purchase Under Section 338</i> 	368.08-05
201918015	
<ul style="list-style-type: none"> • <i>Business Enterprise Continuity</i> 	368.08-06
201247009 201314028 201413003 201644018 201918015 202145025	
<ul style="list-style-type: none"> • <i>Historic Business Assets</i> 	368.08-07
201224006	
<ul style="list-style-type: none"> • <i>Transfers to Controlled Corporations</i> 	368.08-08
201214013 201224006 201234009 201240016 201424007 201625012 201625013	
<ul style="list-style-type: none"> • Plan of Reorganization 	368.09-00
201411002 201626002 201627001 202128001 202305010	
<ul style="list-style-type: none"> • <i>Several Steps</i> 	368.09-01
201252014 201411002	

	• Liquidation v. Reorganization 201505012	368.12-00
	• Transactions Involving Two or More Investment Companies 201247009	368.13-00
	• Transfer by Corporation in Title 11 Case (Type "G") 201208036 201230020 201523001 201644018 201716002 201805012 202050014	368.14-00
Section 381	Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed) 201830005	381.00-00
	• Method of Accounting 201237012 201343012	381.04-00
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes 201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 202021010 201308026 201308029 201335012 201345023 201350006 201403007 201412009 201432015 201443009 201549010 201750006 201902022 201949017 202017023 202140007 202142007 202142008 202146003 202345009	382.00-00
	• General Rule 201648004	382.01-00
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i> 201418038 201545014 201734003 201942005	382.02-05
	• Value of Old Loss Corporation 201435003	382.05-00
	• Ownership Change 201350006	382.07-00
	• <i>Segregation Rules</i> 201350006 201451015 202024013	382.07-05
	• Built-in Gains and Losses and Section 338 Gains 201629007	382.08-00
	• <i>Net Unrealized Built-in Gain</i> 201629007	382.08-01
	• Definitions and Special Rules 201215007 201403007 201902022	382.11-00
	• <i>Preferred Stock</i> 202131005	382.11-05
	• <i>Treating Interests As Stock</i> 202131005	382.11-07
	• <i>5-Percent Shareholder</i> 201215007 201403007 201902022	382.11-09
	• Operating Rules 201322032 202021010 201335012 201443009 201949017	382.12-00
	• <i>Contributions to Capital</i> 201350006	382.12-01
	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003 201648004 202342007	382.12-08
	• <i>Election Out</i> 201519004 201949017 202235001 202342007	382.12-13

	• <i>Controlled Groups</i>	382.12-16
	201232016 201232017 202021010 201335012 201421011 201421012 201421013 201443009	
Section 384	Limitation on Use of Preacquisition Losses to Offset Built-in Gains	384.00-00
	201806005	
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	385.00-00
	• Debt v. Equity	385.01-00
	201230008 201323021	
	• New Financial Products	385.03-00
	201209006 201226026	
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan	401.00-00
	201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003 201750004 201837004 201923016 202035010 202042012 202044001 202114010 202114011 202114012 202125007 202202012 202202013 202240018 202305001	
	• Impossibility of Diversion	401.01-00
	202125007	
	• <i>Exclusive Benefit of Employees or Their Beneficiaries</i>	401.01-01
	201538022 201847008	
	• <i>Definitely Determinable Benefits Under a Pension Plan</i>	401.01-03
	201501025	
	• Impossibility of Diversion	401.03-00
	201228055 201839010	
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00)	401.04-00
	201440027 201605006	
	• <i>Discrimination in Availability of Form of Benefit</i>	401.04-03
	201605006	
	• <i>Comparability Among Two or More Plans</i>	401.04-04
	201810008	
	• Required Distributions	401.06-00
	201202042 201208039 201318033 201320021 202039002 201424031 201434028 201437025 201437034 201503024 201628004 201628005 201628006 201902023 201923016 201924013 202031007 202035010 202042012 202114010 202114011 202114012 202140011 202143002	
	• <i>In General</i>	401.06-01
	201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028 201840007 201909003 202035010 202140011	
	• <i>Employee Dies Before Entire Interest Distributed</i>	401.06-02
	201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025 201750004 201923016 201924013 202042012 202044001 202114010 202114012 202140011	
	• Commencement of Benefits Under Qualified Trusts	401.11-00
	201221033 201933006	
	• Additional Participation Requirements (See Also 410.00-00)	401.20-00
	201810008	
	• Medical, Etc. Benefits	401.27-00
	201611003 201625005 201639001 201805002 202305001	

	• Cash or Deferred Arrangements	401.29-00
	201417025 201527042 201532036 201601012 201722014 201833012 202023001 202126001 202304001 202408002	
	• <i>Special Antidiscrimination Rules</i>	401.29-01
	201615013	
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)	402.00-00
	201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201618019 201634024 201749007 201308037 201331009 201331010 201343029 201404017 201405030 201405031 201407026 201407027 201410039 201417026 201420025 201428014 201430023 201430030 201434029 201436057 201437026 201440025 201440027 201440032 201447050 201447051 201447052 201511038 201522012 201524030 201528043 201529016 201531024 201532040 201532042 201533023 201537029 201537030 201537031 201547008 201549031 201549032 201603043 201608021 201610023 201611020 201625021 201627006 201635011 201637018 201644024 201645020 201645025 201649020 201821008 201822033 201826018 201835017 201840007 201936009 202019008 202147015 202218028 202304001	
	• Exempt Trust	402.01-00
	201417025 201821008 201831006 201936009	
	• Non-Exempt Trust	402.02-00
	201749007	
	• Foreign Situs Trust	402.03-00
	201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046	
	• Amounts Distributed or Made Available to Beneficiary	402.06-00
	201431037 201527042	
	• Unrealized Appreciation of Employer's Securities	402.07-00
	201242019 201427024 202210004	
	• Rollover Contributions	402.08-00
	201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201618014 201330047 201341038 201346013 201403020 201403025 201418063 201419020 201419021 201420026 201426032 201442070 201443029 201443030 201445028 201446031 201446032 201446038 201448033 201452022 201452025 201505045 201514020 201521022 201524027 201535026 201539036 201543022 201622040 201936009	
	• <i>Rollover Lump Sums</i>	402.08-01
	202019008	
	• <i>Reorganization Payments</i>	402.08-03
	201535025	
	• <i>By a Surviving Spouse</i>	402.08-05
	201523019 201523020 201821008 201839005 201936009	
	• Tax on Lump Sum Distributions	402.09-00
	201241019 202019008	
Section 403	Taxation of Employee Annuities (Taxable v. Not Taxable)	403.00-00
	201230030	
	• Non-Forfeitable Rights	403.03-00
	201345036 201451062 201501026	

	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 201634021 201538020 201634021	403.04-00
	• <i>Retirement Income Accounts</i> 201742022	403.04-05
	• <i>Distribution Requirements</i> 201750004 202044001	403.04-06
	• Rollover Amounts 201212023 201224043 201323040 201419021 201524027 201644023	403.05-00
Section 404	Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.) 201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201639018	404.00-00
	• Deferred Compensation 202315010	404.10-00
	• Year of Deduction 201935011 201945024	404.11-00
	• <i>Time of Contribution</i> 201945024	404.11-01
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	201440027 201441032 201441033 201441034 201447061 201532036 201537024 201539030 201643024 202344010	
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	201527042 201848011 202408002 202408003	
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201451003

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Section 501

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202122011 202122012 202124009 202124010 202124011 202124012 202124013
202126024 202129015 202129016 202138008 202141024 202141025 202145028
202145031 202150020 202152019 202152022 202213011 202217008 202218025
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202232017 202232020 202232021 202232022 202232023 202233019 202234007
202235012 202237011 202237019 202240028 202242009 202242012 202242015
202242016 202242023 202243019 202244020 202244021 202245009 202247015
202247016 202302017 202305015 202306011 202309017 202310013 202315011
202316009 202316011 202321016 202323011 202326008 202327019 202331003
202331004 202332018 202339039 202343037 202346030 202347002 202352021
202402012 202405008 202405009 **202408009**

• Instrumentalities of U.S.

501.01-00

201749019 201503016 201503019 201509039 202340020 202344017

• Title-Holding Company

501.02-00

201309014 202001027 201552033 201617011 202101005 202221008

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

501.03-00

201202039 201202040 201203019 201203020 201203021 201203022 201203023
201203030 201203031 201206018 201209009 201209010 201210041 201210044
201215010 201215011 201217018 201217019 201217020 201217022 201217026
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201225014 201225015 201225016 201225017 201226029 201229001 201229010
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201314049 201314058 201315027 201317020 201318009 201318012 201318017
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201327013 201327014 201327018 201327019 201328035 201329018 201329019
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201415004 201415005 201415006 201415009 201416010 201417017 201417018
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201420020 201421022 201423027 201423029 201424024 201424025 201428022
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202336027 202336029 202336031 202338007 202338008 202338009 202338010
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202338025 202338026 202339011 202339012 202339013 202339014 202339015
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202402012 202402014 202403013 202403016 202403018 202403019 202404006
202404007 202404009 202404010 202405007 202405008 202405009 202405011
202405012 202405013 202405014 **202408008**

• *Employee Benefit Organization (See Also 0501.09-00)* 501.03-01
201203032 201313033 201351025 201428019 201428024 201824014 201908024

• *Foundations* 501.03-02
201911008 201335014 201335023 201411037 201436051 201513005 201514016
201541013 201603033 201606030 201609001 201825004 202144028

• *Trusts* 501.03-03
201219029 201237019 201306023 201317011 201335014 201447049 201451032
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202129015 202131010 202223016 202233019 202235012

• *Unincorporated Associations* 501.03-04
201241010 201731016 201827013 202015019 202405008

• *Corporations* 501.03-05
201202038 201204019 201204020 201204021 201205011 201210041 201211026
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201228042 201229001 201229010 201230025 201233018 201236033 201241011
201242014 201244021 201245021 201325014 201701020 201333014 201338052
201346012 201405023 201410035 201419016 201423026 201426028 201428021
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201702042 201712014 201717048 201718038 201721022 201740022 201742028
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201841007 201841008 201847011 201904016 201908024 201917008 201922038
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202046010 202047009 202047012 202047014 202049005 202101006 202102012
202105009 202105011 202109007 202110044 202114023 202118021 202127040
202131011 202131013 202141028 202145031 202152021 202228015 202237011
202237019 202240028 202242016 202304014 202310011 202314016 202316009
202316010 202326022 202335015 202335019 202352021 202403015

• *Civil Rights Groups* 501.03-07
201217021 201701023 201640019

• *Educational Organizations* 501.03-08
201252025 201303018 201304011 201305013 201323025 201327015 202134018
201345032 201405024 201415009 201417017 201417018 201424024 201426035
201433020 201435015 201440023 201445014 201503017 201509040 201510059
201516069 201527044 201550043 201608016 201619010 201621016 201644019
201717048 201741001 201819011 201902032 201945029 202222007 202224013
202235012 202304014 202322019

• *Fraternal Beneficiary Societies; Secret Societies (See Also 0501.08-00)* 501.03-09
201951012

<ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 201210041 201317012 201328035 201445015 201451037 201702002 201703005 201744019 202004012 	501.03-11
<ul style="list-style-type: none"> • <i>Libraries, Museums, etc.</i> 201221024 201517011 	501.03-13
<ul style="list-style-type: none"> • <i>Literary Organizations</i> 201433020 	501.03-14
<ul style="list-style-type: none"> • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201215011 201322041 201335024 201438032 	501.03-15
<ul style="list-style-type: none"> • <i>Political Action Organizations</i> 201712015 202005020 	501.03-17
<ul style="list-style-type: none"> • <i>Prevention of Cruelty Groups</i> 201337017 201831013 202404008 	501.03-18
<ul style="list-style-type: none"> • <i>Public Recreation Facilities and Athletic Organizations</i> 201204020 201340021 201343028 201619010 201918018 202131011 202140017 202144030 202152019 202152022 202328021 202349013 202351016 	501.03-19
<ul style="list-style-type: none"> • <i>Religious Organizations</i> 201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022 201904008 202007019 202138010 	501.03-20
<ul style="list-style-type: none"> • <i>Research Organizations</i> 201701022 202129017 	501.03-21
<ul style="list-style-type: none"> • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201634025 201415003 201423030 201432037 201652029 202207010 	501.03-22
<ul style="list-style-type: none"> • <i>Scientific Organizations</i> 201311030 201313032 201701022 201717048 201818018 202126024 	501.03-24
<ul style="list-style-type: none"> • <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201632022 201340021 201415007 201451036 201505042 201716048 202004015 	501.03-25
<ul style="list-style-type: none"> • <i>State Instrumentalities</i> 201411018 	501.03-26

• *Organizational and Operational Tests*

501.03-30

201203024 201205012 201210043 201215011 201216040 201234030 201250027
201250028 201305013 201306028 201314047 201314049 201317012 201322041
201323037 201327017 201330037 201632020 201632021 201632023 201731016
201911016 202021021 202021026 201330037 201331007 201334043 201340021
201341037 201349023 201351029 201407016 201407017 201410043 201410044
201411038 201411042 201412022 201414024 201414033 201417024 201423030
201424027 201428031 201430014 201433016 201441017 201446029 201510059
201511024 201517015 201525011 201525012 201526020 201526021 201526023
201541012 201543019 201604018 201610026 201615016 201615017 201617012
201619010 201648020 201649016 201710033 201712017 201718039 201729023
201734010 201736024 201736025 201737013 201738012 201739016 201740023
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201904015 201904016 201907008 201921019 201927022 201929021 201931011
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202244018 202244020 202244021 202247015 202247016 202302017 202304014
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202311007 202314016 202316010 202323011 202324011 202332015 202332018
202335019 202336030 202348011 202349013 202351015 202402012 202403013
202403015 202405006 202405009 202405013 **202408009**

• *Limitation of Beneficiaries*

501.03-31

201923026 201931011 202011008 202014015 202014016 202034011 202241007

• *Cooperative Hospital Service Organizations*

501.03-32

201218016 201433018

• *Lessening the Burdens of Government*

501.03-33

201213029 201214034 201413012 201531022 201945029 202118021 202131013
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<ul style="list-style-type: none"> • Civic Leagues and Social Welfare Groups (See Also 0501.03-25) 	501.04-00
<p>201204018 201205014 201213032 201214035 201215014 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201224031 201224034 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016 201329022 201731017 201749020 202021024 201331006 201333017 201333018 201334045 201335017 201338053 201338055 201349018 201351024 201403019 201403020 201406019 201409013 201411039 201414028 201424028 201425013 201429031 201443021 201449002 201451033 201503020 201505043 201507025 201511025 201518018 201552032 201615014 201640021 201641026 201642037 201710032 201710034 201736026 201750019 201801014 201802018 201803010 201810010 201820020 201832016 201832017 201907013 201922039 201932016 201933014 201933015 201941028 201951011 201951014 202009025 202014018 202015024 202015028 202017039 202022009 202023008 202047015 202052012 202105008 202110020 202120016 202124010 202126025 202128009 202130015 202135009 202145030 202151006 202210023 202214013 202216018 202227011 202227012 202228016 202230013 202232019 202233017 202235011 202244016 202247012 202251008 202306010 202306011 202306013 202317021 202319023 202321015 202323013 202331004 202333005 202336028 202347017 202402015</p>	
<ul style="list-style-type: none"> • <i>Local Associations of Employees</i> 	501.04-01
<p>201321033 201321035 201321036 201321038 201323027 201323032 201443020 201736026 201810010</p>	
<ul style="list-style-type: none"> • <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 	501.04-02
<p>201406019 201451033 202101007 202331004</p>	
<ul style="list-style-type: none"> • <i>Political Activities Organizations</i> 	501.04-03
<p>201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403020 201424028 201449002 201552032 201615014 201951013 202022009 202120016</p>	
<ul style="list-style-type: none"> • <i>Community</i> 	501.04-06
<p>201338053 201941028 202023008 202047014 202226014 202227012 202230013 202237011 202323013 202336028 202344018</p>	
<ul style="list-style-type: none"> • <i>Homeowners Association</i> 	501.04-07
<p>201204017 201224032 201224035 201234028 201325016 201548020 201604019 201623013 201636044 201736027 201803010 201805014 201832014 201832016 201832017 201932016 201933015 201951014 202014018 202015028 202040009 202047015 202124010 202128009 202130015 202145030 202226014 202227012 202230013 202321015 202323013</p>	
<ul style="list-style-type: none"> • <i>Labor Organizations</i> 	501.05-00
<p>201217022 201311031 201646007 201824014 201951011 202345010 202350014 202350016</p>	
<ul style="list-style-type: none"> • <i>Agriculture and Horticulture Organizations</i> 	501.05-01
<p>201205011 201205015 201233018 201327015 201508011 201640024 201716049 201729021 201746027 201849012 201905005 202005022 202339038 202345010 202405015</p>	

- Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 501.06-00
 201205014 201205015 201213032 201215014 201218018 201231013 201237021
 201246039 201321026 201329023 201329024 201646005 201701019 201731015
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- *Performance of Particular Services for Members* 501.06-01
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- *Conduct of Business for Profit* 501.06-02
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- *Professional Associations (See Also 0501.03-11)* 501.06-03
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<p>201430019</p>	
<ul style="list-style-type: none"> • Business with Nonmembers 	501.07-05
<p>201204018 201219032 201634026 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 201615019 201635008 201706020 201806011 201835007 201845030 201943025 201948009 202011007 202015023 202017037 202227010 202242013 202401018</p>	
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<p>201219032 201306027 201642036 201845030 201941026 201943025 202015018</p>	
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<ul style="list-style-type: none"> • <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014 201835011 202236004 	501.09-04
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<ul style="list-style-type: none"> • Section 501(c)(25) Organizations 202226017 	501.25-00
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<ul style="list-style-type: none"> • <i>Income Inures v. does Not Inure to Private Individual</i> 201202038 201202039 201203024 201203025 201204019 201204021 201205010 201205012 201209011 201209012 201209013 201210042 201211025 201211026 201213030 201213031 201215012 201215013 201217019 201218021 201219028 201219032 201226029 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234030 201241011 201242015 201244021 201247018 201250025 201250027 201250029 201252024 201252026 201302040 201302041 201303017 201303019 201303020 201305011 201305012 201305013 201307014 201308032 201310046 201310049 201311029 201311030 201311033 201313032 201314045 201314048 201314049 201315029 201323028 201323035 201326019 201330037 201330043 201701021 201911008 202039019 201308032 201330037 201330043 201337017 201350047 201403018 201410035 201411038 201411039 201417017 201419019 201424024 201428022 201428026 201428027 201433019 201433020 201443021 201443022 201451043 201451045 201502017 201504017 201511026 201514011 201515037 201519033 201519034 201519035 201529012 201533014 201545028 201545029 201548021 201548025 201604018 201614038 201617011 201620011 201631014 201636046 201637017 201714031 201729023 201740023 201746027 201808019 201831013 201831014 201832019 201843013 201907008 201918020 202016022 202016026 202022005 202044011 202110034 202113008 202113009 202118022 202122017 202309016 202342018 	501.32-00
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• Private v. Public Interest Served

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• Trustees Serve Private Interest

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- "Exclusively" Test 501.35-00
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- *Section 501(c)(3) Organizations* 501.36-01
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- *Fairs, Trade Shows, Exhibitions, etc. (See also 0512.07-00)* 501.36-02
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- *Publishing Activities, Radio, Television, etc.* 501.36-03
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- *Fund Raising (See also 0512.06-00)* 501.36-04
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- Legislative and Political Propaganda Activities 501.38-00
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- *"Action" Organizations* 501.38-01
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- *Electing Expenditure Test* 501.38-02
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Section 502	Feeder Organizations (Exempt v. Not Exempt) 201317011 201444043	502.00-00
Section 503	Requirements for Exemption (Exempt v. Not Exempt) 201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008 201928015	503.00-00
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Section 504	Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities	504.00-00
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Section 507	Termination of Private Foundation Status 201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003 201825004 201930017 202017026 202231005 202231006 202231007 202231008 202328004 202328005	507.00-00
	• Termination Under Section 507(a)(1) 201230026 201417020 201417021 201427019	507.01-00
	• <i>Special Rules</i> 201345033 201345034	507.01-01
	• Termination Under Section 507(b)(1)(B) 201441018	507.04-00
	• Liability of Transferee Organizations 201243015 201244020 201321024 201321025	507.05-00
	• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030	507.06-00
	• Aggregate Tax Benefit 201244020 201321025 201603033 201603034	507.07-00
	• Substantial Contributor 201609001	507.08-00
	• Value of Assets 201321024 201321025	507.09-00
Section 508	Special Rules With Respect to Section 501 (c)(3) Organizations 202119002	508.00-00
	• New Organizations 201446025	508.01-00
	• Governing Instruments 201931011	508.04-00
Section 509	Private Foundation Defined 202023012	509.00-00
	• Definitions 201418067	509.01-00
	• <i>Private Foundation</i> 201306023 201802017 201825004 202047011	509.01-01

	• <i>Support</i>	509.01-02
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	• Exceptions to Private Foundation Status	509.02-00
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	• <i>Publicly Supported Organizations</i>	509.02-01
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	• <i>Supporting Organizations</i>	509.02-02
	201314044	
	• <i>Churches</i>	509.02-04
	201310045	
	• Continuation of Private Foundation Status	509.03-00
	201424025	
Section 511	Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)	511.00-00
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	• Organizations Subject to Tax	511.01-00
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	• Section 501(c)(2) Corporations	511.02-00
	201241018	
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable)	512.00-00
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	• Exception, Additions, and Limitations on Unrelated Income	512.01-00
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	• <i>Rents and Royalties</i>	512.01-01
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	• <i>Rent v. Ordinary Business Profits</i>	512.01-02
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	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06)	512.04-00
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	• Advertising (See Also 0501.26-02)	512.05-00
	201405029 201837014	
	• Fund-Raising Activities (See Also 0501.26-06)	512.06-00
	201330043 201330043	
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et seq.)</i>	512.09-03
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	• Modifications 201409009 201435017 201441018 201503018 201603032 202027003	512.10-00
Section 513	Unrelated v. Not Unrelated Trade or Business 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	513.00-00
	• 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
Section 514	Unrelated Debt-Financed Income 201418061 201422027 201430017 201434024 201434026 201849009 202225007	514.00-00
	• 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
Section 521	Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt) 201333014 201511020 201835010	521.00-00
	• Farmers' v. Not a Farmers' Cooperative 202402013	521.01-00
Section 527	Political Organizations 202005020	527.00-00
Section 528	Certain Homeowners Associations 201210007 201214016 201223011 201918006 202112001	528.00-00
	• Revocation of Election 201244005 201327008	528.04-00
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	201223012 202134004 201436043 201519012 201928004 202322005	
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	201249002 201332011 201332012 201340012 201420010 201426006 201442067 201648007 201648008 201648009 201845014 202047005	
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	• Persons Treated as Grantors	671.02-00
	201226019 201326011 201430003 201430004 201430005 201430006 201430007 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201523017 201527004 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201628010 201653007 201653008 201653009 201739004 201832005 201832006 201832007 201832008 201832009 202006002 202006003 202006004 202006005 202006006 202007010 202014001 202014002 202014003 202014004 202014005 202017018 202022002	
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	201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006	
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	• Partnership Agreement 201517006 201537002 201537003	704.01-00
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	• Termination 201244004 201326007 201528007 201619001 201643016 201643017 201643018 201643019 201723008 201723009	708.01-00
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• Liability to Which Property is Subject 201525010	752.03-00
• Sale or Exchange of an Interest 201929019	752.04-00
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201201007 201201014 201213006 201213024 201214006 201240008 201250012
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202341007 202344009 202346016 202347008 202348001 202352014

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	• Partnership 201235015 201323015 201329003	761.01-00
	• <i>Organizations Treated as a Partnership</i> 201329003	761.01-01
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	• Method of Computing Reserves for Purposes of Computing Income 201312031 201939003	807.03-00
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	• <i>Applicable Federal Interest Rate/Prevailing State Assumed Interest Rate</i> 201640008 201645010 201939003	807.03-03
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	• 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
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	• Gross Income Requirement 201206015 201319003 201406007 201425009 201524020 201716001 201716024 201716025 201716026 201716027 201716028 201716029 201716030 201716031 201716032 201716033 201716034 201716035 201716036 201716037 201716038 201716039 201716040 201716041 201716042 201716046 201717020 201717021 201717022 201717024 201717025 201717026 201717027 201717028 201717029 201717031 201717032 201717033 201717034 201717035 201718030 201718032 201719021	851.02-00
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	• General Rule 201244003	855.01-00

Section 856

Definition of Real Estate Investment Trust

856.00-00

201204006 201205004 201208007 201208012 201208014 201214009 201216031
201218007 201226004 201232032 201234006 201238009 201244012 201250019
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• Income Requirements

856.01-00

201225008 201225009 201246013 201407011 201418022 201428002 201433005
201518010 201522002 201524017 201527012 201527013 201546006 201602003
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• Investment Requirements

856.02-00

201236006 201315007 201406009 201428002 201450017 201503010 201515009
201518010 201521006 201524017 201551007 201602003 201628009 201740017
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• Other Requirements

856.03-00

201225008 201225009 201530014 201848008 201917006 202038009

• Rents From Real Property

856.04-00

201206001 201225008 201225009 201250003 201250008 201301007 201320001
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• Interest

856.05-00

• *Not Dependent on Profit*

856.05-01

202205001

• Treatment of Wholly Owned Subsidiaries

856.07-00

201210021 201214002 201232011 201311009 201345021 201424016 201426017
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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 202405003 202407005

• *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
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202210014 202220002 202233004 202233005 202233006 202302004 202310001
202345001 202405003

• *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
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• *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
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201538009 201607001 201608006 201608007 201633017 201634006 201751007
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202203004 202209001 202210014 202247004 202302004 202310001

• *Ineligible Corporation* 1361.01-05
202021002 201849006 201936005 201938007 202101001 202203004 202209001
202220002 202302004

- **Certain Trusts Permitted as Shareholders** 1361.03-00
 201216034 201224013 201226019 201232003 201238017 202021006 201419009
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 202110001 202139005 202140015 202142006 202207007 202233004 202233005
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- **Grantor Trusts** 1361.03-01
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 202352017
- **Qualified Subchapter S Trusts** 1361.03-02
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- **Electing Small Business Trusts** 1361.03-03
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202408001

• Qualified Subchapter S Subsidiary

1361.05-00

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202407005 **202408001**

• Eligible v. Ineligible 1362.01-00
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• Shareholder Consent 1362.01-01
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201539019 201610005 201634003 201634004 201638003 201714018 201724021
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202210002 202223006 202304004 202322004 202322011

• Election After Termination 1362.01-02
201206009 201217009 201312023 201320012 201550022 201645007 201702014
201709015 201710017 201710021 201710022 201729016 201732020 201801008
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202340008 202340009 202343024

• *Late Elections*

1362.01-03

201201006 201202016 201203009 201203011 201204007 201207004 201208015
201208016 201208018 201208024 201210010 201210016 201210024 201210025
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201719001 201724006 201728016 201729002 201730016 201732015 201743016
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202348003 202401003

• *Termination of Election*

1362.02-00

201201006 201205002 201206009 201217009 201226013 201232023 201237001
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201434012 201434013 201434014 201443014 201444007 201450014 201508002
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202344002 202344004 202345001 202345006 202352017 202403002 202405003

<ul style="list-style-type: none"> • <i>Ceases to be Small Business Corporation</i> 	1362.02-02
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<ul style="list-style-type: none"> • <i>Passive Investment Income</i> 	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	
<ul style="list-style-type: none"> • <i>S Termination Year</i> 	1362.03-00
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• Inadvertent Terminations

1362.04-00

201201005 201201006 201201009 201202002 201202003 201203002 201203007
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202210001 202210002 202210014 202215002 202215003 202215004 202218004
202218005 202218006 202219005 202220002 202221003 202223006 202227001
202228013 202229026 202231009 202233001 202233004 202233005 202233006
202234003 202234004 202235003 202235008 202238002 202238009 202239008
202241003 202241004 202241005 202242001 202243007 202244001 202246001
202247004 202248002 202249004 202250007 202251001 202251004 202301008
202302004 202303002 202304004 202305002 202305004 202307004 202307005
202308004 202308005 202308006 202310001 202310003 202310008 202315001
202315002 202315003 202315004 202315005 202316002 202317002 202317003
202317014 202317015 202319003 202319004 202319005 202319008 202319012
202321002 202322004 202322009 202322010 202322011 202322018 202323008
202325004 202325006 202329002 202337001 202340002 202340005 202340008
202340009 202340011 202342001 202343022 202344002 202344004 202344005
202345001 202345006 202346002 202347005 202347006 202348006 202349004
202349005 202349006 202352017 202401004 202403001 202403002 202407005
202408001

Section 1366	Pass-Thru of Items to Shareholders 201327009 201333008 201429025 202335014	1366.00-00
Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders 201237017 201421015 201440013	1367.00-00
Section 1368	Distributions 201207002 201216027 201328025 202345005 • Accumulated Adjustments Account 201421015 201440013 201446021	1368.00-00 1368.01-00
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) 201202014 201219003 201314008 201348007 201722008	1374.00-00

Section 1375	Tax Imposed On Certain Passive Investment Income 202005004	1375.00-00
Section 1378	Taxable Year of S Corporations 202141023	1378.00-00
Section 1381	Organizations to Which Part Applies 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001	1381.00-00
	• Certain Other Cooperatives 201228014	1381.02-00
Section 1382	Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 201945011 202014011 202214004 202224003 202326010	1382.00-00
	• Gross Income 201852003 201902001 202048004	1382.01-00
	• Patronage Dividends 201228035 201809005 202035006	1382.02-00
	• Exceptions 201407003 201852001	1382.04-00
Section 1385	Amounts Includible in Patron's Gross Income 201604008 201750003	1385.00-00
Section 1388	Definitions; Special Rules 201234018 201750003 201809005 201945011 202014011 202035006 202214004 202224003 202326010	1388.00-00
Section 1402	Definitions 201402004	1402.00-00
	• Net Earnings From Self-Employment 201916005 202009024 202151005	1402.01-00
	• <i>Rentals from Real Estate</i> 202151005	1402.01-01
	• <i>Limited Partners</i> 201436049 201640014	1402.01-03
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.05-00
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	• Who must Withhold	1441.01-00
	• <i>Liability of Withholding Agent</i> 201428007	1441.01-02
	• Income Subject to Withholding v. Not Subject to Withholding	1441.02-00
	• <i>Sale or Exchange of Capital Assets</i> 201343020	1441.02-03
	• Exemptions from Withholding	1441.03-00
	• <i>Effectively Connected Income</i> 201428007	1441.03-01
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	• Income Subject to Withholding 201808010	1443.02-00	
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	201503013		
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	201213012 201306007 201726015 202035012 202111013 202130016 202234012		
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	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 202406004		
	• 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	1502.13-01	
	• <i>Obligations of Members</i> 201707006	1502.13-02	
	• <i>Anti-Avoidance</i> 201640018	1502.13-03	
	• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
	• Limitation on Built-in Losses 201232011	1502.15-00	
	• Excess Losses 201749002 201350007 201441010 201930012 202305010	1502.19-00	

• Consolidated Net Operating Loss Deduction	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 202406004	
• <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
Section 1503	Computation and Payment of Taxes	1503.00-00
	• Dual Consolidated Loss 202110015 202304008	1503.04-00
Section 1504	Definitions	1504.00-00
	201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012 201815008 201927002	
	• Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004 202049002	1504.01-00
	• Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003 201429007 201433013 201815008 202045003	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002	1504.02-01
	• <i>Maquiladora ISP - IRC Section 1504(d) Election</i> 201248002	1504.02-02
Section 1563	Definitions and Special Rules	1563.00-00
	201405009	

Section 2001	Imposition and Rate of Tax	2001.00-00
	201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201732029 201817012 201817013 201817014 201817016 202108001 202108002 202108003 202108004 202108005 202108006 202152006	
	• Determination of Amount of Taxable Estate 202322005	2001.01-00
Section 2010	Unified Credit Against Estate Tax	2010.00-00
	201612005 201612009 201612010 201618006 201632001 201632003 201632005 201632014 201632017 201632018 201701008 202134001 202134014 202134015 201410013 201418009 201421002 201532002 201537010 201550032 201603007 201603021 201604014 201604016 201605009 201605010 201605011 201606013 201608010 201613010 201613011 201614020 201614021 201614023 201614027 201614028 201614030 201615009 201615010 201617003 201620008 201621007 201622027 201624002 201624014 201624017 201624018 201624019 201626015 201626018 201626019 201630001 201630007 201630012 201631001 201631002 201631003 201633002 201633008 201638013 201638018 201640004 201641005 201641008 201641009 201641010 201642014 201642015 201642016 201642017 201642018 201652008 201652009 201702020 201702025 201702028 201702030 201702031 201702032 201702033 201703006 201703007 201703008 201706011 201709012 201709013 201709014 201709019 201709022 201710004 201710010 201710011 201710014 201712009 201716008 201716013 201716015 201717004 201717007 201718024 201718025 201718027 201719013 201719015 201719017 201719019 202046006 202152011	
Section 2031	Definition	2031.00-00
	201808001 201808002 201808003	
Section 2032	Alternate Valuation	2032.00-00
	201216013 201216037 201236002 201431017 201441001 201451025 201503003 201719014 201815001 201820010 201825013 201926013 201938002 202019015 202329001	
Section 2032A	Valuation of Farm Real Property	2032A.00-00
	201224019 201230023 201418011 201633001 201652017 201743013 201812004 201814004 201908018	
Section 2033	Property in Which Decedent Had an Interest	2033.00-00
	201238004 201330033 202134004 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003 201707003 201707004 201707005 201947001 201947002 201947003 201947004 201947005 201947006 202116002 202116003 202116004 202322005	
	• Interest v. No Interest at Time of Death 201323007	2033.01-00
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death	2035.00-00
	201223012 201238004 201647001 201702005 201709020 201947001 201947002 201947003 201947004 201947005 201947006	
	• Inclusion of Certain Property in Gross Estate 201323007 201342001 201702006	2035.01-00
	• Coordination with Other Code Sections 201327010	2035.06-00

Section 2036

Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)

2036.00-00

201210008 201218003 201233008 201235006 201238004 201245007 201322025
201342001 201345026 201345027 201345028 201417001 201417002 201418007
201429009 201432005 201433006 201434004 201434005 201436003 201436043
201442042 201442043 201442044 201442045 201442046 201443004 201509002
201509003 201509004 201509005 201509006 201509007 201509008 201509009
201509010 201509011 201509012 201509013 201509014 201509015 201509016
201509017 201509018 201510009 201510010 201510011 201510012 201510013
201510014 201510015 201510016 201510017 201510018 201510019 201510020
201510021 201510022 201510023 201511002 201511003 201511004 201511005
201511006 201511007 201511008 201511009 201511010 201515002 201515003
201515004 201515005 201516022 201516023 201525001 201544005 201604001
201647001 201702005 201702006 201709020 201722007 201723002 201723003
201837005 201837006 201837007 201837008 201837009 201843005 201843006
201843007 201843008 201845029 202216001 202216002 202216003 202216004
202216005 202216006 202228003 202228004 202228005 202228006 202228007
202228008 202228009 202228010 202228011 202228012 202229010 202229011
202229012 202229013 202229014 202229015 202229016 202229017 202229018
202229019 202229020 202229021 202229022 202229023 202303004 202303005
202303006 202303007 202303008 202303009 202303012

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

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

Section 2037

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

2037.00-00

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

Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate)	2038.00-00
	201218003 201223012 201233008 201235006 201322025 201330033 201330033 201345004 201345026 201345027 201345028 201417001 201417002 201429009 201432005 201433006 201434004 201434005 201436003 201442042 201442043 201442044 201442045 201442046 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201544005 201604001 201647001 201702005 201709020 201722007 201723002 201723003 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 201947001 201947002 201947003 201947004 201947005 201947006 202009012 202216001 202216002 202216003 202216004 202216005 202216006 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023 202303004 202303005 202303006 202303007 202303008 202303009 202303012	
	• Power to Alter or Amend 201342001	2038.01-00
	• <i>Power to Change Beneficiaries or Their Shares</i> 201323007 201928004	2038.01-01
Section 2040	Joint Interests (Included v. Not Included in Gross Estate) 201216005	2040.00-00
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate)	2041.00-00
	201209003 201210008 201214022 201218003 201229005 201231007 201243001 201634015 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201429009 201436036 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201613007 201614006 201614007 201614008 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201803003 201817002 201817003 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845006 201845029 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201908008 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 202009012 202014001 202014002 202014003 202014004 202014005 202020008 202020009 202020010 202108001 202108002 202108003 202108004 202108005 202108006 202120003 202152006 202217005 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023	
	• Pre-1942 Powers 201707003 201707004 201707005 201735009	2041.01-00
	• Post-1942 Powers 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004 202206008	2041.02-00

	• General Power v. Not a General Power	2041.03-00
	201207001 201208003 201208004 201634016 201634017 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201634016 201634017 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201707007 201707008 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 202006002 202006003 202006004 202006005 202006006 202007010 202017018	
	• Special Powers	2041.04-00
	202120003	
	• Exercise of Powers	2041.05-00
	201425007 202120003	
	• Effect of State Laws	2041.12-00
	201920001 201920002 201920003	
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate)	2042.00-00
	201235006 201328030 201919002 201919003	
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i>	2042.07-09
	201327010	
Section 2043	Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)	2043.00-00
	201206005	
Section 2044	Certain Property for which Marital Deduction was Previously Allowed	2044.00-00
	201528014 201536010 201603004 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006 202146001 202339008	
Section 2053	Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)	2053.00-00
	201206005	
	• Claims Against the Estate	2053.09-00
	• <i>Consideration v. No Adequate Consideration</i>	2053.09-09
	201745012	
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)	2055.00-00
	201216045 201236022 201316004 201450003 201702004 201803003 201845014 201850009 201930017 201933007	
	• Transfers Not Exclusively for Charitable Purposes	2055.07-00
	201947007	
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	202145026	
	• <i>Unitrust Lead Interest</i>	2055.12-06
	202233014	
	• <i>Guaranteed Annuity Lead Interest</i>	2055.12-07
	201933007	
	• <i>Reformations of Nonqualifying Interests</i>	2055.12-10
	201333006	

Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)	2056.00-00
	201243004 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018 201830001 201845014 201850008 201923004 201937011 201943010 201946009 202233014 202249006 202339008 202352016 202403011	
	• 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 202403011 202407004	
	• <i>Effective Election</i>	2056.07-01
	201345006 201636026 201714020 201923004 202238008	
	• <i>Partial Election</i>	2056.07-02
	201447008	
	• <i>Qualifying Interest</i>	2056.07-03
	201410011	
	• Special Rule for Charitable Remainder Trusts	2056.08-00
	202233014	
	• Passed From Decedent v. Not Passed From Decedent	2056.13-00
	201410011 201416007	
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen	2056.19-00
	201634018 201634018 201830001	
	• <i>Exception For Property Transferred to Qualified Domestic Trust</i>	2056.19-02
	201634018 201634018 201830001	
Section 2056A	Qualified Domestic Trusts (Deductible v. Not Deductible)	2056A.00-00
	201243012 201634018 201406003 201429012 201516055 201622021 201622025 201628011 201634018 201640006 201647002 201830001 201903012 201928009 202120004 202146008 202202006 202244005 202332013 202338006	
Section 2203	Definition of Executor	2203.00-00
	201405016	
Section 2207	Liability of Recipient of Property Over Which Decedent Had Power of Appointment	2207.00-00
	202339008	
Section 2207A	Right of Recovery in the Case of Certain Marital Deduction Property	2207A.00-00
	201243004 201303003 201426016 201536010 202009012	
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	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
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201419001 201422005 201426014 201430003 201430004 201430005 201430006
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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
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201510002 201510003 201510004 201510005 201510006 201510007 201510008
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201510016 201510017 201510018 201510019 201510020 201510021 201510022
201510023 201511002 201511003 201511004 201511005 201511006 201511007
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201531004 201531005 201531006 201531007 201532008 201532009 201532010
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202015004 202015005 202015006 202015007 202015008 202015009 202015010
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202017005 202017006 202017011 202017012 202017013 202017014 202017018
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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 202406001 202406002 202406005 202406006 202406007 202406008
202406009 202406010 202406011 202406012 202406013

	• Gift v. Not a Gift	2501.01-00
	201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201342001 201345004 201345026 201345027 201345028 201407008 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201521002 201521003 201521004 201527032 201544005 201642027 201642028 201642029 201642030 201707003 201707004 201707005 201928004 201932002 201932005 201932009 201932010 201947001 201947002 201947003 201947004 201947005 201947006 202116002 202116003 202116004	
	• Transfers of Intangible Property By Non-Resident Not Citizens	2501.03-00
	201250001	
Section 2503	Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)	2503.00-00
	• Present v. Future Interests	2503.03-00
	201208026	
Section 2504	Taxable Gifts for Preceding Years	2504.00-00
	• Valuation of Certain Gifts for Preceding Periods	2504.02-00
	201811002 201811003	
Section 2511	Transfers in General (Gift v. Not a Gift)	2511.00-00
	201206005 201243004 201244014 201334001 201422005 201440007 201507008 201525002 201525003 201528014 201536010 201721006 201834011 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845002 201845029 201946009 202006002 202006003 202006004 202006005 202006006 202007010 202016001 202016002 202016003 202016004 202016005 202016006 202118008 202146001 202339008 202406001 202406002 202406005 202406006 202406007 202406008 202406009 202406010 202406011 202406012 202406013	
	• Gifts Indirectly Made	2511.04-00
	201208026 201442053	
	• Gift of Remainder	2511.11-00
	201407009 201440007 201845002	
	• Renunciation of Testate or Intestate Share	2511.18-00
	201228017 201334001 201403005 201540006 201831003 201921004 201921012	
Section 2512	Valuation of Gifts	2512.00-00
	201206005 201330033 201330033 201928003 202152018	
	• Listed Stock	2512.07-00
	201939002	
	• Transfers for Insufficient Consideration	2512.13-00
	• <i>Sufficient v. Insufficient Consideration</i>	2512.13-01
	201745012	
Section 2513	Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)	2513.00-00
	201240003 201240004 201523003 201644002 201724007 201811002 201811003	

Section 2514	Powers of Appointment (Transfer v. Not a Transfer)	2514.00-00
	201210008 201310002 201310003 201310004 201310005 201310006 201634015 201345004 201345026 201345027 201345028 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201430003 201430004 201430005 201430006 201430007 201432005 201433006 201434004 201434005 201436003 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201436036 201438010 201438011 201438012 201438013 201440008 201440009 201440010 201440011 201440012 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201613007 201614006 201614007 201614008 201628010 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201702016 201702017 201702018 201707007 201707008 201718003 201718004 201718005 201718006 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201817002 201817003 201832005 201832006 201832007 201832008 201832009 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 201848002 201848009 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201920001 201920002 201920003 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 202014001 202014002 202014003 202014004 202014005 202017018 202020008 202020009 202020010 202152006 202217005	
	• Power Created on or Before October 21, 1942	2514.01-00
	201707003 201707004 201707005	
	• Power Created After October 21, 1942	2514.02-00
	201435007 201615004 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006	
	• Definition of General Power of Appointment	2514.03-00
	201634016 201634017 201634016 201634017 202006002 202006003 202006004 202006005 202006006 202007010 202020008 202020009 202020010	
Section 2516	Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax)	2516.00-00
	201206005 201901003	
Section 2518	Disclaimers	2518.00-00
	201208005 201245004 201516056 201803003 202045011 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023	
	• Requirements for a Qualified Disclaimer	2518.01-00
	201516056	
	• <i>Time Limit</i>	2518.01-01
	201707003 201707004 201707005	
	• <i>Acceptance of Benefits</i>	2518.01-02
	201516056	
	• <i>Joint Property</i>	2518.01-03
	201516056	

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

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2601.00-00

201204001 201204002 201204003 201204004 201204005 201208005 201209003
201216010 201218001 201218002 201218003 201223012 201233008 201234016
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201647001 201706002 201711002 201712003 201712004 201712005 201718014
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202017012 202017013 202017014 202020008 202020009 202020010 202108001
202108002 202108003 202108004 202108005 202108006 202120003 202206008
202215015 202216001 202216002 202216003 202216004 202216005 202216006
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• 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
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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	
Section 2602	Amount of Tax	2602.00-00
	201516036	
Section 2612	Taxable Termination; Taxable Distribution; Direct Skip	2612.00-00
	201422005	
Section 2613	Skip Person and Non-Skip Person	2613.00-00
	201352001 201352002 201352003	
Section 2623	Taxable Amount in Case of Direct Skip	2623.00-00
	201352001 201352002 201352003	
Section 2624	Valuation	2624.00-00
	201352001 201352002 201352003	
Section 2631	GST Exemption	2631.00-00
	201250005	
Section 2632	Special Rules for Allocation of GST Exemption	2632.00-00
	201210008 201231002 201232028 201242002 201302001 201306002 201307004 201310011 201310012 201312018 201314032 201315014 201316011 201731005 201731006 201731010 202001002 202001003 202134005 202134006 202134007 201338013 201338042 201351007 201417003 201418003 201422014 201423014 201426015 201428003 201432008 201442017 201443002 201443013 201510029 201519014 201523003 201529002 201529003 201532017 201536007 201536012 201536013 201539001 201549025 201552006 201602001 201613009 201614016 201622005 201622006 201622013 201626020 201628007 201628018 201635005 201636020 201636022 201638017 201638020 201639002 201639003 201640013 201644001 201644002 201653013 201718026 201718031 201724007 201724008 201724015 201729007 201729018 201736017 201737006 201737007 201738008 201738009 201743004 201743005 201803001 201803002 201811003 201820015 201826001 201826006 201834005 201836004 201836007 201839003 201839012 201839014 201850008 201850009 201852005 201852006 201852007 201852008 201903001 201903002 201903003 201903004 201903005 201903006 201920001 201920002 201920003 201921001 201923022 201924001 201924002 201924015 201924016 201925001 201925013 201927013 201927014 201927015 201929003 201929004 201929005 201929006 201929010 201929011 201936001 201937009 201937010 201937011 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 201944008 202007011 202007012 202007013 202017009 202017010 202019011 202107001 202107002 202117002 202117003 202120001 202133006 202133007 202133008 202145014 202148002 202148003 202205019 202210011 202220009 202233002 202244003 202247007 202248006 202309006 202313004 202313008 202316006 202326005 202326011 202326012 202326016 202337003 202337006 202342008 202403008 202403009	

• 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	

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Inclusion Ratio	2642.00-00
201217011 201217012 201232002 201233013 201240003 201240004 201240010 201242005 201243001 201251001 201302002 201302003 201303006 201306002 201307004 201312018 201313003 201314018 201315005 201321002 201322025 201330015 201634016 201634017 201731005 201731010 202001002 202001003 202134005 202134006 201330015 201338002 201340013 201341021 201345017 201345029 201407001 201414005 201417003 201418001 201418003 201418026 201419004 201432004 201437001 201437003 201438001 201444019 201447026 201450018 201517001 201519014 201526004 201526005 201527001 201527002 201529002 201529003 201532031 201536007 201536012 201536013 201537011 201548001 201548002 201549025 201606001 201607022 201607023 201608009 201611009 201611014 201615005 201615006 201622005 201622006 201628013 201634016 201634017 201636020 201638017 201640013 201644001 201644002 201648010 201653013 201705002 201711001 201724008 201724018 201724022 201724023 201725004 201725005 201725006 201725007 201725010 201729007 201729018 201732029 201736017 201737006 201737007 201738008 201738009 201743004 201743005 201747002 201801001 201802001 201802002 201806006 201811003 201815012 201817005 201825023 201826001 201826006 201834002 201839001 201839003 201839012 201839014 201840001 201840002 201843005 201843006 201843007 201843008 201845007 201847002 201847003 201849007 201849008 201852005 201852006 201852007 201852008 201903001 201903002 201903003 201903004 201903005 201903006 201903013 201923022 201927013 201927014 201927015 201929003 201929004 201929005 201929006 201929010 201929011 201937009 201937010 201942001 201944008 202005003 202007011 202007012 202007013 202017009 202017010 202019011 202107001 202107002 202116006 202117001 202117002 202117003 202120001 202133006 202133007 202133008 202145014 202148002 202148003 202210011 202220009 202233002 202247007 202248001 202248006 202309006 202313004 202313008 202316006 202326011 202326012 202326016 202337003 202337006 202342008 202343030 202346006 202351004 202351005 202403008 202403009	
• 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	

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Other Definitions	2652.00-00
201243001 201731006 201523003 201526004 201526005 201636022 201642004 201724007 201829005 201937011 202152006	
• Transferor Defined	2652.01-00
201210008 201320005 201731006 201352001 201352002 201352003 201447008 201636022 201937011 202116006 202202007 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	
Section 2653	Taxation of Multiple Skips	2653.00-00
	201352001 201352002 201352003	
Section 2654	Special Rules	2654.00-00
	201243004 201246020 201322031 201731006 201447008 201447014 201624015 201750014 201907002 201937011 201943007 202202007 202343029	
	• <i>Separate Shares</i>	2654.03-00
	201516036 201825023 201845007	
Section 2663	Regulations	2663.00-00
	201311004	
Section 2701	Special Valuation Rules for Transfers of Interests in Corporations or Partnerships	2701.00-00
	• <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	
Section 2702	Special Valuation Rules for Transfers in Trust	2702.00-00
	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
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Section 9100

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- Section 42; Low-Income Housing Credit 9100.01-00
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- Section 59(e) 9100.02-00
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- Development Expenditures 9100.02-05
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- Exploration Expenditures 9100.02-06
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- Section 146; Volume Cap 9100.03-00
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- Section 168; MACRS 9100.04-00
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- Section 266; Carrying Charges 9100.05-00
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<ul style="list-style-type: none"> • Section 338(g); Election Under Section 1.338-1T(c)(1) 	9100.06-00
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<ul style="list-style-type: none"> • Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 	9100.07-00
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<ul style="list-style-type: none"> • <i>Accounting Methods</i> 	9100.10-01
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<ul style="list-style-type: none"> • Section 472; LIFO Election 	9100.11-00
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<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 	9100.15-00
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<ul style="list-style-type: none"> • Section 911; Citizens or Residents of the United States Living Abroad 	9100.17-00
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<ul style="list-style-type: none"> • Extension of Time For Filing Return 	9100.19-00
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<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 	9100.20-00
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<ul style="list-style-type: none"> • Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 	9100.21-00
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• Other

9100.22-00

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- Section 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
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- Regulation Section 1.337(d); Loss on Stock of Subsidiary
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- Section 195; Start-Up Expenditures
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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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