

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

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

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

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

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

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	• <i>Worthless Securities</i> 201252008 201333012 201524016 201552026 201610004 201650013 201829004 201830005 202140002 202501010 202551026	165.06-00

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	201548003	
	• Disaster Losses	165.07-00
	201306017 201542002 202002014 202325007	
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	201539028 202042015	
	• Other	165.11-00
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	• Date Property Placed in Service	167.19-00
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	• <i>Normalization Rules</i>	167.22-01
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	201519021 201531010 201531011 201531012 201532018 201532024 201532025	
	201534001 201541010 201544018 201548017 201603017 201619005 201640005	
	201709008 201717008 201718015 201739001 201743009 201745002 201752002	
	201817006 201828010 201842001 201921005 201949006 202020011 202142002	
	202205002 202213001 202239002	
	• Computer Software	167.28-00
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	• Recovery Period 201216029	168.18-00
	• Classification of Property 201216029 201243003 201244015 201310028 201404001 201509029 201543001	168.20-00
	• <i>Assigned</i> 201539024	168.20-01
	• Public Utility Property 202017027 202032002 202042005 202046007 202047004 202130005 202131004 202140014 202208005 202519002	168.24-00
	• <i>Normalization Rules</i> 201816005 201824005 201824006 202009014 202010002 202017015 202033002 202124003 202150003 202206010 202211004 202227002 202350001 202402003 202426002 202426003 202426004	168.24-01
	• Property Used Predominantly Outside the United States 201216008 201510038	168.25-00
	• Alternative Depreciation System (ADS) 201316006 201316007	168.29-00
	• <i>Outside the United States</i> 201324005 201324006 201943021	168.29-01
	• <i>Tax-Exempt Use Property</i> 201436048 201606005 201722001 201737002 202526008	168.29-02
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	• Time of Making Contribution 201730012 201730017 201730018 201730019	170.01-00
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	• <i>United States, States, Political Subdivisions, Etc.</i> 201228026 201837011	170.09-01
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	201234026 201234027 201827009 201850013 201908013 201930024 202002008 202017022 202029001	
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	201439001 201848012	
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	201302017 201638022	
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	201202010 201202020 201207002 201328025 201330017 201330018 201330017 201330018 201352007 201405005 201444007 201637010 201805003 201805004 201805005 201805006 201805007 201805008 202219011	
	• Not Essentially Equivalent to a Dividend 201918009	302.01-00
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	• <i>Sale or Exchange</i> 201801006 201801009 201910010 201910011 201910012 201910013 201910016 201910017	337.03-00
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	• <i>Loss Disallowance</i> 201310015 201606017 201606025	337.16-00
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Section 355

Distribution of Stock and Securities of a Controlled Corporation

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 201229002 201232033 201236014 201238018 201240013 201244006 201245020
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 202438002 202441010 202449006 202451015 202505001 202511013 202521001
 202521019 202548010 202549011 202551007 202552006

	• <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 202429015 202433001 202441010	
	• <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 Recognized)	356.00-00
	201424017 201721014	
	• Reorganization Exchange	356.01-00
	• <i>Series of Transactions</i>	356.01-02
	201614017	
	• Securities as "Other Property"	356.02-00
	201527003	

Section 357	Assumption of Liability (Gain Recognized v. Not Recognized)	357.00-00
	202244008 202246005 202549011	
	• Liabilities in Excess of Basis	357.02-00
	• <i>In General</i>	357.02-01
	201721002	
Section 358	• <i>Exceptions</i>	357.02-02
	201230008 201348006 201431002 201542004 201627001 201703012	
	Basis to Distributees	358.00-00
	202051009 202218002	
	• Allocation of Basis	358.02-00
Section 361	201411006 201437007 202218002 202244008 202246005	
	• Assumption of Liabilities	358.03-00
	201721002	
	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)	361.00-00
	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 202421003 202424004 202429015 202441010 202451015 202505001 202535007	
Section 362	• Exchanges Not Solely in Kind	361.01-00
	201423010 201440014 201910004	
	• Distributions	361.02-00
	201607003 201627001 201827006 201839006 201925004 201949014 202019016 202151004 202231004 202244008 202244009 202246005 202332001 202350010 202429015	
	• <i>Distributions of Appreciated Property</i>	361.02-01
Section 367	201721014	
	• <i>Certain Transfers to Creditors</i>	361.02-02
	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 202449006 202451015 202535007	
	Basis to Corporations	362.00-00
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	201701005 201418013 201418041 201418042 201505028 201521011 201545013 201736001 201832011 201832012 202244008 202246005 202529003 202529004 202529005 202529006 202529007	
	Foreign Corporations	367.00-00
	201348011 201432002 201639014 201746022 201935004 201936004 202107010 202107011 202334014 202335001	
	• Transfer to Foreign Corporations Subject to Section 367(a)	367.01-00
	201321018 201651015 202045007	

	• Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018 201651015 201935004 202045007	367.03-00
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009	367.03-01
	• <i>Requirements of Gain Recognition Agreement</i> 202110014	367.03-10
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018	367.03-13
	• Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a)	367.06-00
	• <i>Anti-Abuse Rule</i> 201530020	367.06-07
	• Transactions Described in Section 367(b) Complete liquidation of Foreign	367.10-00
	• <i>Deficit in Earnings and Profits</i> 202504005	367.10-05
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018 202335001 202447013	367.30-00
	• Treatment of Distribution Described in Section 367(e) 201348011 201423006 201639014 201808010	367.40-00
	• <i>Liquidations Under Section 332</i> 201348011 201606006 201639014 201808010	367.40-02
Section 368	Definitions Relating to Corporate Reorganizations 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 202421003 202424004 202429015 202441010 202451015 202505001 202511013 202524004 202548010 202551007 202552006 202607001	368.00-00
	• Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002 201423010 201436034 201438009 201505012 201535007 201625012 201625013 201820002 201918015 202145020 202441010	368.01-00
	• <i>Using Stock of Corporation Controlling Merged Corporation</i> 201820002	368.01-02
	• Stock for Stock (Type "B") 201249011 201250021 201324009 201603020 202531001 202531002	368.02-00
	• <i>Liquidation Distribution</i> 201418039 201418046	368.02-02

• Stock for Property (Type "C")	368.03-00
201224006 201228030 201247009 201252014 201324003 201731008 201340016 201411002 201413003 201418039 201418046 201422004 201424007 202107010 202107011 202601012	
• <i>Substantially All the Property</i>	368.03-01
201247009 201731008	
• 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 202419016 202421003 202425001 202429015 202438002 202441010 202445011 202449006 202451015 202505001 202511013 202521001 202521019 202530004 202548010 202551007 202552006	
• Recapitalization (Type "E")	368.05-00
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• Change in Identity, etc. (Type "F")	368.06-00
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• Continuity of Interest Rule	368.08-00
201214013 201224006 201247009	
• <i>Proprietary Interest Continuity</i>	368.08-02
202050014	
• <i>Related party Acquisitions</i>	368.08-03
201214013	
• <i>Following a Qualified Stock Purchase Under Section 338</i>	368.08-05
201918015	

	• <i>Business Enterprise Continuity</i>	368.08-06
	201247009 201314028 201413003 201644018 201918015 202145025	
	• <i>Historic Business Assets</i>	368.08-07
	201224006	
	• <i>Transfers to Controlled Corporations</i>	368.08-08
	201214013 201224006 201234009 201240016 201424007 201625012 201625013	
	• <i>Plan of Reorganization</i>	368.09-00
	201411002 201626002 201627001 202128001 202305010	
	• <i>Several Steps</i>	368.09-01
	201252014 201411002	
	• <i>Liquidation v. Reorganization</i>	368.12-00
	201505012	
	• <i>Transactions Involving Two or More Investment Companies</i>	368.13-00
	201247009	
	• <i>Transfer by Corporation in Title 11 Case (Type "G")</i>	368.14-00
	201208036 201230020 201523001 201644018 201716002 201805012 202050014	
Section 381	Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)	381.00-00
	201830005	
	• <i>Method of Accounting</i>	381.04-00
	201237012 201343012	
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes	382.00-00
	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 202433003 202503010 202515007	
	• <i>General Rule</i>	382.01-00
	201648004	
	• <i>Scope of Section 382 Limitation</i>	382.02-00
	• <i>Closing of the Books</i>	382.02-05
	201418038 201545014 201734003 201942005 202517013 202518015	
	• <i>Value of Old Loss Corporation</i>	382.05-00
	201435003	
	• <i>Ownership Change</i>	382.07-00
	201350006	
	• <i>Segregation Rules</i>	382.07-05
	201350006 201451015 202024013	
	• <i>Built-in Gains and Losses and Section 338 Gains</i>	382.08-00
	201629007	
	• <i>Net Unrealized Built-in Gain</i>	382.08-01
	201629007	
	• <i>Definitions and Special Rules</i>	382.11-00
	201215007 201403007 201902022	
	• <i>Preferred Stock</i>	382.11-05
	202131005	

	• <i>Treating Interests As Stock</i> 202131005	382.11-07
	• <i>5-Percent Shareholder</i> 201215007 201403007 201902022	382.11-09
	• <i>Operating Rules</i> 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> 201232016 201232017 202021010 201335012 201421011 201421012 201421013 201443009	382.12-16
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	• <i>Debt v. Equity</i> 201230008 201323021	385.01-00
	• <i>New Financial Products</i> 201209006 201226026	385.03-00
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan 201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003 201750004 201837004 201923016 202035010 202042012 202044001 202114010 202114011 202114012 202125007 202202012 202202013 202240018 202305001 202417010 202443017 202524006 202528003 202548023 202551032	401.00-00
	• <i>Impossibility of Diversion</i> 202125007	401.01-00
	• <i>Exclusive Benefit of Employees or Their Beneficiaries</i> 201538022 201847008	401.01-01
	• <i>Definitely Determinable Benefits Under a Pension Plan</i> 201501025	401.01-03
	• <i>Impossibility of Diversion</i> 201228055 201839010	401.03-00
	• <i>Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00)</i> 201440027 201605006	401.04-00
	• <i>Discrimination in Availability of Form of Benefit</i> 201605006	401.04-03
	• <i>Comparability Among Two or More Plans</i> 201810008	401.04-04
	• <i>Required Distributions</i> 201202042 201208039 201318033 201320021 202039002 201424031 201434028 201437025 201437034 201503024 201628004 201628005 201628006 201902023 201923016 201924013 202031007 202035010 202042012 202114010 202114011 202114012 202140011 202143002	401.06-00

	• <i>In General</i>	401.06-01
	201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028 201840007 201909003 202035010 202140011 202506004	
	• <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 202538004	
	• 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 202434004 202443017 202451017 202515012 202525012 202528003 202531003 202547007 202548023 202551032	
	• Cash or Deferred Arrangements	401.29-00
	201417025 201527042 201532036 201601012 201722014 201833012 202023001 202126001 202304001 202408002 202434006	
	• <i>Special Antidiscrimination Rules</i>	401.29-01
	201615013	
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	201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201618019 201634024 201749007 201308037 201331009 201331010 201343029 201404017 201405030 201405031 201407026 201407027 201410039 201417026 201420025 201428014 201430023 201430030 201434029 201436057 201437026 201440025 201440027 201440032 201447050 201447051 201447052 201511038 201522012 201524030 201528043 201529016 201531024 201532040 201532042 201533023 201537029 201537030 201537031 201547008 201549031 201549032 201603043 201608021 201610023 201611020 201625021 201627006 201635011 201637018 201644024 201645020 201645025 201649020 201821008 201822033 201826018 201835017 201840007 201936009 202019008 202147015 202218028 202304001 202451014 202525008	
	• 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 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 202423009 202451014 202506004 202525008	402.08-00
	• Rollover Lump Sums 202019008 202451014	402.08-01
	• Reorganization Payments 201535025	402.08-03
	• By a Surviving Spouse 201523019 201523020 201821008 201839005 201936009 202525008	402.08-05
	• Tax on Lump Sum Distributions 201241019 202019008 202451014	402.09-00
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	• Non-Forfeitable Rights 201345036 201451062 201501026	403.03-00
	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 201634021 201538020 201634021	403.04-00
	• Retirement Income Accounts 201742022	403.04-05
	• Distribution Requirements 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
	• Time of Contribution 201945024	404.11-01
Section 404A	Deduction for Certain Foreign Deferred Compensation Plans 201540015	404A.00-00
Section 408	Individual Retirement Accounts 201208039 201612001 201618011 201632015 201405032 201405033 201405034 201423043 201431038 201439006 201451065 201611022 201707001 201736018 201831004 201924013 201927009 201943020 202033008 202040003 202042012 202114010 202114011 202114012 202140011 202210016 202322013 202322014 202348009 202519010 202549002	408.00-00
	• Exclusive Benefit of Individual or His Beneficiary 201225020	408.01-00
	• Qualification	408.02-00

• *Benefit Distributions*

408.02-01

201628004 201628005 201628006 201633025 201706004 201750004 202044001

• Rollover Contributions

408.03-00

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Section 501

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

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 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 202411012 202414005 202414008
 202416014 202416015 202421010 202422012 202422013 202422014 202424022
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 202540014 202547022 202548026 202549015 202549016 202549021 202550040
 202550042 202603001 202604002 202606002 **202607023**

• Instrumentalities of U.S.

501.01-00

201749019 201503016 201503019 201509039 202340020 202344017 202413013
 202419025

• 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
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202321013 202321016 202322019 202323010 202323011 202324011 202324012
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 202449018 202450013 202450014 202452014 202452015 202452017 202501012
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 202530019 202532014 202532015 202532016 202533010 202533011 202534005
 202534006 202534007 202534008 202534009 202534010 202535012 202535013
 202535014 202536030 202536032 202536033 202536034 202536035 202536036
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 202538031 202538032 202538033 202538034 202538035 202538036 202538037
 202538039 202538042 202539011 202539012 202539013 202540009 202540010
 202540011 202540012 202540014 202540015 202540016 202540018 202540022
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 202550041 202550043 202550044 202551042 202551043 202552024 202552030
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 202604001 202606001 202606003 202606004 202606005 202606007 **202607022**
202607023

• *Employee Benefit Organization (See Also 0501.09-00)*

501.03-01

201203032 201313033 201351025 201428019 201428024 201824014 201908024
 202532014

• *Foundations*

501.03-02

201911008 201335014 201335023 201411037 201436051 201513005 201514016
 201541013 201603033 201606030 201609001 201825004 202144028

• *Trusts*

501.03-03

201219029 201237019 201306023 201317011 201335014 201447049 201451032
 201451035 201617011 201710031 202014015 202014019 202050017 202117014
 202129015 202131010 202223016 202233019 202235012 202420030 202433014
 202446012

• <i>Unincorporated Associations</i>	501.03-04
201241010 201731016 201827013 202015019 202405008 202414005 202414008 202448016 202532015 202538032 202549019 202550044	
• <i>Corporations</i>	501.03-05
201202038 201204019 201204020 201204021 201205011 201210041 201211026 201215011 201218041 201219025 201219028 201224033 201224036 201227006 201228042 201229001 201229010 201230025 201233018 201236033 201241011 201242014 201244021 201245021 201325014 201701020 201333014 201338052 201346012 201405023 201410035 201419016 201423026 201426028 201428021 201446025 201451036 201521016 201550043 201615018 201622035 201643025 201702042 201712014 201717048 201718038 201721022 201740022 201742028 201743018 201814010 201824012 201832013 201832015 201835012 201838008 201841007 201841008 201847011 201904016 201908024 201917008 201922038 201924018 201929021 201934008 201940010 201941030 201942011 201944017 202009028 202019028 202022005 202022006 202022007 202033006 202041009 202046010 202047009 202047012 202047014 202049005 202101006 202102012 202105009 202105011 202109007 202110044 202114023 202118021 202127040 202131011 202131013 202141028 202145031 202152021 202228015 202237011 202237019 202240028 202242016 202304014 202310011 202314016 202316009 202316010 202326022 202335015 202335019 202352021 202403015 202411012 202413013 202421010 202422012 202422013 202426017 202434014 202437006 202443022 202448013 202514007 202514011 202522007 202523004 202527013 202531013 202536031 202536032 202536035 202536036 202536038 202538033 202538036 202538038 202540010 202540011 202540022 202550032 202550033 202550039 202551042 202552032 202552038 202601015 202604001 202606004 202606006	
• <i>Civil Rights Groups</i>	501.03-07
201217021 201701023 201640019	
• <i>Educational Organizations</i>	501.03-08
201252025 201303018 201304011 201305013 201323025 201327015 20134018 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 202426015 202451009 202521024 202602003 202606006	
• <i>Fraternal Beneficiary Societies; Secret Societies (See Also 0501.08-00)</i>	501.03-09
201951012	
• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i>	501.03-11
201210041 201317012 201328035 201445015 201451037 201702002 201703005 201744019 202004012	
• <i>Labor Organizations (See Also 0501.05-00)</i>	501.03-12
202536030	
• <i>Libraries, Museums, etc.</i>	501.03-13
201221024 201517011	
• <i>Literary Organizations</i>	501.03-14
201433020	
• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i>	501.03-15
201215011 201322041 201335024 201438032 202429017	
• <i>Political Action Organizations</i>	501.03-17
201712015 202005020	
• <i>Prevention of Cruelty Groups</i>	501.03-18
201337017 201831013 202404008	

• <i>Public Recreation Facilities and Athletic Organizations</i>	501.03-19
201204020 201340021 201343028 201619010 201918018 202131011 202140017 202144030 202152019 202152022 202328021 202349013 202351016 202521023 202532016	
• <i>Religious Organizations</i>	501.03-20
201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022 201904008 202007019 202138010	
• <i>Research Organizations</i>	501.03-21
201701022 202129017	
• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i>	501.03-22
201237020 201251022 201634025 201415003 201423030 201432037 201652029 202207010 202409019 202606006	
• <i>Scientific Organizations</i>	501.03-24
201311030 201313032 201701022 201717048 201818018 202126024 202521024	
• <i>Social Welfare Groups (See Also 0501.04-00)</i>	501.03-25
201304011 201632022 201340021 201415007 201451036 201505042 201716048 202004015	
• <i>State Instrumentalities</i>	501.03-26
201411018	

• *Organizational and Operational Tests*

501.03-30

201203024 201205012 201210043 201215011 201216040 201234030 201250027
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 202547022 202549019 202549021 202550039 202550041 202551043 202552024
 202552032 202552033 202602003 202606004 202606007 **202607023**

• *Limitation of Beneficiaries*

501.03-31

201923026 201931011 202011008 202014015 202014016 202034011 202241007
 202606006

• *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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• Civic Leagues and Social Welfare Groups (See Also 0501.03-25)	501.04-00
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• Local Associations of Employees	501.04-01
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• Prepaid Medical Care Association (See Also 0501.03-10)	501.04-02
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• Political Activities Organizations	501.04-03
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• Community	501.04-06
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• Homeowners Association	501.04-07
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• Labor Organizations	501.05-00
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• Agriculture and Horticulture Organizations	501.05-01
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• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade	501.06-00
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• <i>Performance of Particular Services for Members</i>	501.06-01
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• <i>Conduct of Business for Profit</i>	501.06-02
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• <i>Professional Associations (See Also 0501.03-11)</i>	501.06-03
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• Social Clubs	501.07-00
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• Profit v. Not for Profit	501.07-01
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• Distribution of Assets	501.07-02
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• Leases or Sales of Club Property	501.07-03
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• Automobile Clubs	501.07-04
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• Business with Nonmembers	501.07-05
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• Payment of Benefits to Members	501.07-06
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• Fraternal Beneficiary Societies (See Also 0501.03-09)	501.08-00
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• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)	501.09-00
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• <i>Permissible Benefits</i> 202039003 201451040 201605015 201703014 201947010 202034001 202125002	501.09-01
• <i>Geographic Locale</i> 201221030 201330039 201330039 201415008	501.09-02
• <i>Inurement</i> 201321040 201634029 201351026 201605015 201625004 201625018 201734009 201833013	501.09-03
• <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014 201835011 202236004	501.09-04
• Domestic Fraternal Societies, Orders, and Associations 201240026 201340022 201620014 201721021 201805015 202133015 202222006 202316012 202319021	501.10-00
• Local Benevolent Life Insurance Associations, etc. 201247019 201431031 201814012 202232017	501.12-00
• <i>Mutual Ditch or Irrigation Companies</i> 201246038	501.12-01
• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028	501.12-03
• Cemetery Companies 201409009 201428011 201428029 201605019 202419017 202448015	501.13-00
• Credit Unions 201416009 201447039	501.14-00
• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201713012 201713013 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016	501.15-00
• Organized to Finance Crop Operations 201333014	501.16-00
• Supplemental Unemployment Benefit Trusts 201406018 201411041	501.17-00
• Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015 202052016 202149011 202221010	501.19-00
• Section 501(c)(25) Organizations 202226017	501.25-00
• Religious and Apostolic Organizations 201310047 202523009	501.26-00
• Cooperative Hospital Service Organizations 201218016	501.27-00
• Dedication of Assets to an Exempt Organization 201706019 201841007 201841008 201904016 201940010 201941030 201942011	501.29-00
• Control of Corporation 201224031 201224034 201247017 201428029 201433017 201839015 202020024 202101008 202504021 202536042 202606003	501.30-00

• <i>Closely Controlled Organizations</i> 201306026	501.30-01
• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047	501.30-02
• <i>Proof of Exemption</i> 201235023 201701020 201649016 201710035 201710036 201835012 202032008 202114023 202313008 202313009	501.31-00
• <i>Domestic Fraternal Societies</i> 201404012	501.31-01
• <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 202429016 202436013 202449017 202514005 202530014 202540013 202604001	501.32-00
• <i>Distribution of Assets to Private Individuals</i> 201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021 201228040 201230024 201232035 201234029 201252024 201252026 201302040 201303019 201303020 201305011 201305012 201308032 201310046 201310049 201311033 201314048 201315029 201323028 201330043 201911008 202039019 201308032 201330043 201403018 201411039 201428026 201440021 201502017 201504017 201511026 201519035 201525012 201545029 201548025 201614038 201636046 201640019 201640022 201740023 201751016 201822032 201831014 201831015 201835009 201907008 202017030 202040008 202044011 202122017 202131011 202141027 202150031 202342018 202414007 202436013 202451019 202504020 202516008 202530016	501.32-01

• Private v. Public Interest Served

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• <i>Trustees Serve Private Interest</i>	501.33-01
201226029 201228041 201236033 201315028 201350043 201414024 201451043 201451045 201652029 202530016	
• "Exclusively" Test	501.35-00
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• Business Activities	501.36-00
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• <i>Section 501(c)(3) Organizations</i>	501.36-01
201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201632021 201749017 201911010 202021026 201330037 201330038 201403017 201405023 201414024 201428022 201428023 201510058 201517008 201525011 201535019 201538025 201540016 201545031 201601014 201617012 201641025 201641027 201702041 201710031 201710033 201712017 201717048 201733015 201743018 201803009 201814010 201830023 201925017 201929021 201944016 202004011 202004012 202014017 202015021 202016028 202020024 202036007 202041008 202041009 202101008 202129017 202131012 202214014 202222007 202235012 202307007 202406014 202443021 202448015 202520011 202523005 202523007 202531013 202531014 202532012 202533010 202536034 202538039 202552037	
• <i>Fairs, Trade Shows, Exhibitions, etc. (See also 0512.07-00)</i>	501.36-02
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• <i>Publishing Activities, Radio, Television, etc.</i>	501.36-03
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	• <i>Fund Raising (See also 0512.06-00)</i>	501.36-04
	201323037 201407020 201416010	
	• <i>Legislative and Political Propaganda Activities</i>	501.38-00
	201415007 201505042 202206013	
	• <i>"Action" Organizations</i>	501.38-01
	201415007 201430014 201505042 201908024 201932017 202316011	
	• <i>Electing Expenditure Test</i>	501.38-02
	201239012 201415007 201804005 202206013	
Section 502	Feeder Organizations (Exempt v. Not Exempt)	502.00-00
	201317011 201444043	
Section 503	Requirements for Exemption (Exempt v. Not Exempt)	503.00-00
	201242014 201242017 201245021 201311028 201325017 201338052 201444043	
	201507026 201517008 201928015 202414007 202451019	
	• <i>Organizations to Which Section Applies</i>	503.01-00
	202309016	
	• <i>Future Status of Organizations Denied Exemption</i>	503.03-00
	201209007 201209008 201520013	
Section 504	Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities	504.00-00
	• <i>Denial of Exemption</i>	504.50-00
	201205011 201205013 201217019 201446028 201510059	
Section 507	Termination of Private Foundation Status	507.00-00
	201216045 201243015 201321024 201418060 201435016 201513005 201514016	
	201714002 201714003 201825004 201930017 202017026 202231005 202231006	
	202231007 202231008 202328004 202328005 202432004 202432005 202432006	
	202432007 202432008 202535005 202550004 202550005 202601002 202601003	
	202601014	
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	201230026 201417020 201417021 201427019	
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	201345033 201345034	
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	201441018	
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	201243015 201244020 201321024 201321025	
	• <i>Imposition of Tax</i>	507.06-00
	201244020 201321024 201321025 201325018 201325019 201325020 201325021	
	201448026 201603033 201603034 201606030	
	• <i>Aggregate Tax Benefit</i>	507.07-00
	201244020 201321025 201603033 201603034	
	• <i>Substantial Contributor</i>	507.08-00
	201609001	
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	• <i>Support</i> 201239011 201240036 201342011 201711014	509.01-02
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	• <i>Publicly Supported Organizations</i> 202039020 201445015 201507024 201620016 201729025 201733019 201850023 201909015 201923027 202023012 202031009 202034007 202034008 202126029 202144032 202228019 202235013 202245012 202248017 202305020 202309021 202313009 202313010 202344020 202349019 202512004 202522008 202523013 202539017 202550047	509.02-01
	• <i>Supporting Organizations</i> 201314044	509.02-02
	• <i>Churches</i> 201310045 202549024	509.02-04
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	• <i>Organizations Subject to Tax</i> 201406019	511.01-00
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	• <i>Exception, Additions, and Limitations on Unrelated Income</i> 201206018 201425016 201430017 201503018 201644019 202002010	512.01-00
	• <i>Rents and Royalties</i> 202039018 201444043 201644019 201740002	512.01-01
	• <i>Rent v. Ordinary Business Profits</i> 201422027 201849009	512.01-02

	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06) 201329028 201333020 201413012 201613014 201613015 201636042 201636043 201729013 201729014 201730022	512.04-00
	• Advertising (See Also 0501.26-02) 201405029 201837014	512.05-00
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	• Modifications 201409009 201435017 201441018 201503018 201603032 202027003	512.10-00
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	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	
	• 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
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	201418061 201422027 201430017 201434024 201434026 201849009 202225007	
	• 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
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	201333014 201511020 201835010	
	• Farmers' v. Not a Farmers' Cooperative 202402013	521.01-00
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	202005020	
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	201210007 201214016 201223011 201918006 202112001 202601007	
	• Revocation of Election 201244005 201327008	528.04-00

	• Definition of Homeowners Association 201204017	528.05-00
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	• Anti-Abuse 201733014	597.12-00
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	• <i>Economic Interest in Mineral in Place</i> 201520004 201448020 201520004	611.02-04
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	• Charitable Deduction 201202019 201225004 202001013 202001014 202001015 201343002 201611002 201714002 201714003 201721003 201803004 202332011 202423002 202506004	642.03-00
	• <i>Gross Income Requirement</i> 202423002	642.03-01
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	201238004 201245007 201234003 201436043 201516008 201516020 201516028 201519012 201527032 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201702005 201702006 201722007 202133005 202239006	
	• Income Defined 201320009	643.02-00
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	• Multiple Trusts 201928004	643.06-00
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	201223012 201238004 201234003 201234004 201436043 201928004 201928005 202133005 202322005	
	• Amounts Paid, Credited, or Required to Be Distributed 201651013 201747005	661.01-00
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	201223012 201234004 201436043 201519012 201928004 202322005	
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	201710003 201928010 202007002 202012001 202044010	
	• 65-Day Rule 201245008 201709010 201801011 202012001	663.04-00
Section 664	Charitable Remainder Trusts	664.00-00
	201249002 201332011 201332012 201340012 201420010 201426006 201442067 201648007 201648008 201648009 201845014 202047005 202448002 202601002 202601003 202601014	
	• Definitions 201340012 201648007 201648008 201648009 201845014 202047005 202448002	664.03-00
	• <i>Charitable Remainder Annuity Trust</i> 201333006	664.03-01
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	• Valuation 201325018 201325019 201325020 201325021	664.04-00

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	201244004 201245006 201310002 201310003 201310004 201310005 201310006 201343021 201349001 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201440008 201440009 201440010 201440011 201440012 201507008 201532023 201613007 201614006 201614007 201614008 201636027 201636028 201636029 201636030 201636031 201636032 201642019 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201709020 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201832005 201832006 201832007 201832008 201832009 201836006 201848002 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201908008 201925005 201925006 201925007 201925008 201925009 201925010 202006002 202006003 202006004 202006005 202006006 202007010 202022002	
	• Persons Treated as Grantors	671.02-00
	201226019 201326011 201430003 201430004 201430005 201430006 201430007 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201523017 201527004 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201628010 201653007 201653008 201653009 201739004 201832005 201832006 201832007 201832008 201832009 202006002 202006003 202006004 202006005 202006006 202007010 202014001 202014002 202014003 202014004 202014005 202017018 202022002	
	• Allocation of Income and Deductions	671.03-00
	201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006	
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	201532023 201544002 201807001	
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	201507008 201908005	
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	201235006 201507008	
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	201216034	
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	201326011 201507008	
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	202022002	
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	201633021	

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Section 708	Continuation of Partnership 201315026 201605004 201619001 201643016 201643017 201643018 201643019 201745005 • Termination 201244004 201326007 201528007 201619001 201643016 201643017 201643018 201643019 201723008 201723009 • Merger, Conversion or Consolidation 201619001 201643016 201643017 201643018 201643019 201929019 • Division 201619001 201643016 201643017 201643018 201643019	708.00-00 708.01-00 708.02-00 708.03-00
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	• Transfer of Intangibles 202047006	721.03-00
	• Gain Includible by Non U.S. Person 202047006	721.04-00
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	• Liability to Which Property is Subject 201525010	752.03-00
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	• Sharing Recourse Liabilities 201525010	752.06-00
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	• Timeliness of Election	754.02-00
	201201007 201201014 201251004 201314013 201632006 201632007 201632008 201632009 201341002 201410014 201410019 201410020 201410021 201410022 201410023 201410025 201410026 201426012 201440003 201442003 201443011 201444016 201444017 201448002 201505017 201505018 201505019 201505020 201505021 201505022 201505023 201505024 201505025 201505026 201505027 201508003 201510024 201514002 201519023 201525008 201532014 201543002 201605007 201611008 201624005 201629002 201640011 201645001 201645008 201648005 201649003 201649005 201705008 201707011 201709005 201709006 201709009 201718013 201719006 201719007 201722013 201726002 201726010 201729015 201736004 201738007 201742001 201804006 201816006 201818003 201818007 201819005 201819010 201823001 201830010 201833007 201839004 201840003 201840005 201841003 201851006 201851007 201909004 201918012 201920010 201924008 201924012 201926003 201929016 201933002 201934002 201943017 201947014 201949010 202005014 202006007 202007003 202007004 202015014 202049001 202050011 202113003 202114003 202129004 202130009 202138006 202143006 202143007 202144016 202144017 202144018 202144019 202144020 202144021 202144022 202144023 202144024 202211003 202214012 202215001 202219010 202222002 202244002 202250002 202250003 202308002 202320003 202328003 202336015 202341007 202352014 202411008 202411009 202411010 202411011 202416010 202418006 202418009 202432014 202439011 202440001 202441002 202441003 202444002 202447009 202451012 202452008 202452009 202501001 202505004 202505005 202505006 202505007 202505008 202509004 202515004 202516006 202521005 202521012 202522003 202524010 202526006 202529001 202536005 202536027 202538009 202540001 202548018 202549007 202550002 202550019 202550020 202550021 202550022 202551002 202551008 202551028 202552002 202552004 202607004 202607019 202607020	
Section 761	Terms Defined 201747001 • Partnership 201235015 201323015 201329003 • <i>Organizations Treated as a Partnership</i> 201329003 • Partner 201411035 • Partnership Agreement 201517006 • Distributions of Partnership Interests Treated as Exchanges 201929019	761.00-00 761.01-00 761.01-01 761.02-00 761.03-00 761.05-00
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	• <i>Amount of Reserve</i> 201844009	807.03-01
	• <i>Applicable Federal Interest Rate/Prevailing State Assumed Interest Rate</i> 201640008 201645010 201939003	807.03-03
	• <i>Prevailing Commissioners' Standard Tables</i> 201230009	807.03-04
	• <i>Special Rules for Computing Reserve</i>	807.04-00
	• <i>Contracts Issued by Foreign Branches of Domestic Life Insurance Companies</i> 201746022	807.04-03
	• <i>Adjustments for Change in Computing Reserves</i> 201511013	807.05-00
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	• <i>Total Reserves Defined</i> 201733012	816.03-00
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	• Property Held For Productive Use or Investment 201601011 201605017 202416012 202449007 202450005 202450006 202450007 202450008 202450009	1031.01-00
	• Like Kind Property 201216007 201238027 201531009 201532021 201706009 201850014 202124008 202309007	1031.02-00
	• Like Kind Real Estate 202309007	1031.03-00
	• Deferred Exchanges 201238027 201242003 201252018 201308020 201308020 201332010 201416006 201437012 201648013 202520001	1031.05-00
	• Multi-Party Exchanges 201252018 201332010	1031.06-00
	• Exchanges Not Solely In Kind 201325011 201648013	1031.07-00

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	• Definition of Involuntary Conversion Events 201252010 202001016 201609003 201702034 201816008 201821012 201924017 201925011 201925012 202042002 202042003 202125006 202125007	1033.02-00
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	• Special Rule for Outdoor Advertising Displays 201450004 202344008	1033.07-00
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	• Transfers Incident to Divorce 201901003	1041.01-00
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	• In General 202552012	1059.01-00
	• Election to Substitute Fair Market Value 202114016 202137003 202227009	1059.06-00
	• <i>Written Determination</i> 202114016 202137003 202227009	1059.06-02
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	• Special Rule for Identified Straddles	1092.02-00
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	• Mixed Straddles	1092.05-00
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	• Straddle Defined	1092.06-00
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	• Qualified Covered Call Options	1092.07-00
	201317009	
	• Definitions and Special Rules	1092.08-00
	201241005	
Section 1202	50-Percent Exclusion for Gain from Certain Small Business Stocks	1202.00-00
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	• Property Held Properly In Inventory	1221.01-00
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	• Property Held Primarily For Sale In Ordinary Course of Business	1221.02-00
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	• <i>Business Hedges</i>	1221.12-02
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	• Gain or Loss of Purchaser	1234.01-00
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	• Sale v. Option	1234.03-00
	201547004	
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Section 1296	Passive Foreign Investment Company	1296.00-00
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• <i>More than One Class of Stock</i>	1361.01-04
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• Qualified Subchapter S Subsidiary

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• Shareholder Consent

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 201933004 202007014 202105005 202110009 202126004 202140001 202147002
 202210002 202223006 202304004 202322004 202322011 202429008

• Election After Termination

1362.01-02

201206009 201217009 201312023 201320012 201550022 201645007 201702014
 201709015 201710017 201710021 201710022 201729016 201732020 201801008
 201839011 201845011 201908009 202009015 202229031 202240002 202330009
 202340008 202340009 202343024 202428003 202442001 202451004 202451005
 202501005 202501006 202527003 202549013

• *Late Elections*

1362.01-03

201201006 201202016 201203009 201203011 201204007 201207004 201208015
 201208016 201208018 201208024 201210010 201210016 201210024 201210025
 201213003 201213009 201213020 201214008 201214011 201214017 201215001
 201216016 201216028 201216030 201217007 201217016 201219008 201219014
 201221007 201223008 201224004 201224026 201225001 201226001 201226016
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 201311015 201311017 201314030 201314031 201314034 201314036 201314040
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 201324001 201324007 201324012 201325001 201328001 201634008 201731007
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 201719001 201724006 201728016 201729002 201730016 201732015 201743016
 201807002 201807003 201807004 201807006 201822006 201823002 201837002
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 202437004 202439003 202441001 202445004 202447004 202451013 202509006
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202607013 202607017

• Termination of Election	1362.02-00
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• Ceases to be Small Business Corporation	1362.02-02
201206009 201217009 201252001 201324004 201330017 201330018 201330017 201330018 201426018 201432006 201443014 201444007 201508002 201516001 201516002 201644007 201702014 201709015 201710017 201710021 201710022 201729016 201730021 201732020 201737005 201751007 201801008 201811001 201824001 201824002 201824003 201845008 201846001 201852001 201852002 201908012 201908015 201908017 201918001 201918003 201919001 201922021 201933001 201938003 201943015 201947011 201949003 201949015 201949016 202007001 202008001 202008008 202009001 202009003 202009011 202019007 202046002 202139005 202140015 202147004 202207007 202209001 202218004 202218005 202218006 202238009 202250007 202305002 202305004 202317014 202317015 202322009 202322010 202340002 202340008 202340009 202343022 202344002 202345006 202428003 202430003 202438003 202438004 202438005 202438006 202438007 202438008 202438009 202438010 202438011 202506003 202527003 202548006 202549013	
• Passive Investment Income	1362.02-03
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• S Termination Year	1362.03-00
201507011 201706013 202521004	

• Inadvertent Terminations

1362.04-00

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 202551034 202552020 202601001 **202607010 202607012**

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 202524003	1375.00-00
Section 1378	Taxable Year of S Corporations 202141023	1378.00-00
Section 1381	Organizations to Which Part Applies 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001 • Certain Other Cooperatives 201228014	1381.00-00 1381.02-00
Section 1382	Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 201945011 202014011 202214004 202224003 202326010 • Gross Income 201852003 201902001 202048004 • Patronage Dividends 201228035 201809005 202035006 • Exceptions 201407003 201852001	1382.00-00 1382.01-00 1382.02-00 1382.04-00
Section 1385	Amounts Includible in Patron's Gross Income 201604008 201750003	1385.00-00
Section 1388	Definitions; Special Rules 201234018 201750003 201809005 201945011 202014011 202035006 202214004 202224003 202326010	1388.00-00
Section 1400	Establishment of DC Enterprise Zone • In General 202547010 • Applicable DC Area 202440004 202442003 202448006 202448009 202448011 202502004 202504001 202504012 202506008 202508004 202515005 202520009 202522002 202526001 202526002 202526009 202526010 202526011 202528007 202528008 202530008 202531007 202532009 202533002 202538007 202538008 202547010 202548002 202548015 202548020 202548021 202550012 202551039 202552018 202552022 202607003 202607006	1400.00-00 1400.01-00 1400.02-00
Section 1402	Definitions 201402004 • Net Earnings From Self-Employment 201916005 202009024 202151005	1402.00-00 1402.01-00

	• <i>Rentals from Real Estate</i> 202151005	1402.01-01
	• <i>Limited Partners</i> 201436049 201640014	1402.01-03
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.05-00
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201202001 201311006 201727005 201727006 202547016	1441.00-00
	• Who must Withhold	1441.01-00
	• <i>Liability of Withholding Agent</i> 201428007	1441.01-02
	• Income Subject to Withholding v. Not Subject to Withholding 202527006	1441.02-00
	• <i>Fixed or Determinable Annual or Periodic Income</i> 202527006	1441.02-01
	• <i>Sale or Exchange of Capital Assets</i> 201343020	1441.02-03
	• Exemptions from Withholding	1441.03-00
	• <i>Effectively Connected Income</i> 201428007	1441.03-01
Section 1442	Withholding of Tax on Foreign Corporations (Required v. Not Required) 202134017 201808010 202527006	1442.00-00
Section 1443	Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding)	1443.00-00
	• Income Subject to Withholding 201808010	1443.02-00
Section 1445	Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00). 202449011	1445.00-00
	• Adjustments to Amounts to be Withheld in Connection With Transferee's Application For Withholding Certificate	1445.04-00
	• <i>Reduced Withholding Is Appropriate</i> 202550010	1445.04-01
	• Withholding With Respect to Distributions From Publicly Traded Partnerships Trusts and REITs. 202449011	1445.08-00
Section 1461	Liability for Withheld Tax 201503013	1461.00-00
	• Responsibility of Withholding Agent 202527006	1461.02-00
Section 1501	Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) 201213012 201306007 201726015 202035012 202111013 202130016 202234012 202428009 202435016	1501.00-00

Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Con- solidated Returns)	1502.00-00	
	201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201749002 201341018 201342004 201402001 201414009 201418033 201418043 201930012 201936004 201949008 202008002 202013008 202035012 202111013 202121004 202229030 202231014 202236007 202248009 202249009 202310014 202317019 202334014 202340016 202348015 202352022 202406004 202417006 202417018 202427004 202436008 202445003 202515008 202516005 202519003 202524004 202540028 202540029 202548030		
	• Computation of Tax Liability 202412009	1502.02-00	
	• 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 202417006 202417018 202516005	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
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• Basis of Property	1502.31-00
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• Investment Adjustment	1502.32-00
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• Earnings and Profits	1502.33-00
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• Accumulated Earnings Tax on Separate Basis	1502.47-00
201316008	
• Life and Non-Life	1502.50-00
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• Filing Requirements	1502.75-00
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• When Group Remains in Existence	1502.75-10
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• Common Parent No Longer in Existence	1502.75-11
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• Taxable Year of Members of Group	1502.76-00
201520001 201414015 201520001 201843002 201933009 202032004	

	• <i>Income Allocation</i> 201235003 201542007	1502.76-01
	• Common Parent Agent for Subsidiaries 201522005 201552025 202231014	1502.77-00
	• Separate Return Years 201251003 201324004	1502.79-00
	• Applicability of Other Provisions of Law 201650013	1502.80-00
	• Consolidated Returns for Subsequent Years 201324004	1502.89-00
	• Election to File Separate Returns	1502.90-00
	• <i>Changes in Affiliated Groups</i> 201251003	1502.90-01
	• Affiliated v. Not Affiliated 202518014	1502.91-00
	• <i>Stock Ownership Requirement</i> 202518014	1502.91-01
	• 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 202435001 202509012	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 201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012 201815008 201927002 202417008 202607011	1504.00-00
	• 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 202417008 202423008 202607011	1504.02-00

	• Inclusion of Certain Property in Gross Estate 201323007 201342001 201702006	2035.01-00
	• Coordination with Other Code Sections 201327010	2035.06-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)	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 201735005 201947001 201947002 201947003 201947004 201947005 201947006 202303004 202303005 202303006 202303007 202303008 202303009 202303012	2036.01-00
	• Retention of Right to Designate Who Shall Enjoy Property or Income 201323007	2036.02-00
Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)	2037.00-00
	201323007 201342001 201345004 201345026 201345027 201345028 201418007 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 202441005 202441006 202451016 202503007 202504002 202504004 202517010 202532003	
	• 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 202424016 202441005 202441006 202451016 202504002 202504004 202504006 202504007 202517009 202517010 202538019 202547012	
	• <i>Effective Election</i>	2056.07-01
	201345006 201636026 201714020 201923004 202238008 202418012 202524009	
	• <i>Partial Election</i>	2056.07-02
	201447008 202517009	
	• <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	
Section 2209	Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States	2209.00-00
	201924009	

Section 2501**Imposition of Gift Tax (Imposed v. Not Imposed)****2501.00-00**

201216010 201218003 201223012 201233008 201243001 201245007 201310002
201310003 201310004 201310005 201310006 201320009 201322025 201340004
201410001 201410002 201410003 201410004 201410005 201410006 201410007
201410008 201410009 201410010 201412015 201417001 201417002 201418007
201419001 201422005 201426014 201430003 201430004 201430005 201430006
201430007 201432029 201435007 201436008 201436009 201436010 201436011
201436012 201436013 201436014 201436015 201436016 201436017 201436018
201436019 201436020 201436021 201436022 201436023 201436024 201436025
201436026 201436027 201436028 201436029 201436030 201436031 201436032
201438010 201438011 201438012 201438013 201438016 201440008 201440009
201440010 201440011 201440012 201442042 201442043 201442044 201442045
201442046 201443004 201451005 201509002 201509003 201509004 201509005
201509006 201509007 201509008 201509009 201509010 201509011 201509012
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201510002 201510003 201510004 201510005 201510006 201510007 201510008
201510009 201510010 201510011 201510012 201510013 201510014 201510015
201510016 201510017 201510018 201510019 201510020 201510021 201510022
201510023 201511002 201511003 201511004 201511005 201511006 201511007
201511008 201511009 201511010 201515002 201515003 201515004 201515005
201516008 201516020 201516022 201516023 201519012 201525001 201528024
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201531004 201531005 201531006 201531007 201532008 201532009 201532010
201532011 201532012 201532013 201543006 201550005 201550006 201550007
201550008 201550009 201550010 201550011 201550012 201604001 201613007
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201723003 201729009 201732029 201735005 201742006 201744006 201744007
201744008 201751001 201751002 201751003 201808001 201808002 201808003
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201817013 201817014 201817016 201818005 201825003 201832005 201832006
201832008 201832009 201833015 201836006 201837005 201837006 201837007
201837008 201837009 201838002 201838003 201838004 201838005 201838006
201838007 201843005 201843006 201843007 201843008 201845006 201845029
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201850006 201852009 201852014 201908003 201908004 201908005 201908006
201908007 201908008 201925005 201925006 201925007 201925008 201925009
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201941014 201941015 201941016 201941017 201941018 201941019 201941020
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202015004 202015005 202015006 202015007 202015008 202015009 202015010
202015011 202015012 202015013 202017001 202017002 202017003 202017004
202017005 202017006 202017011 202017012 202017013 202017014 202017018
202045011 202108001 202108002 202108003 202108004 202108005 202108006
202146001 202216001 202216002 202216003 202216004 202216005 202216006
202228003 202228004 202228005 202228006 202228007 202228008 202228009
202228010 202228011 202228012 202229010 202229011 202229012 202229013
202229014 202229015 202229016 202229017 202229018 202229019 202229020
202229021 202229022 202229023 202313006 202317001 202317010 202317011
202318010 202318011 202318012 202318013 202318014 202343005 202343006
202343007 202343008 202343009 202343010 202343011 202343012 202343013
202343014 202343015 202343016 202343017 202343018 202343019 202343020
202343021 202406001 202406002 202406005 202406006 202406007 202406008
202406009 202406010 202406011 202406012 202406013 202432012 202432013
202509010 202547005

	• 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 202504006 202504007	2519.00-00
Section 2522	Charitable and Similar Gifts (Deductible v. Not Deductible) 201321012 201323007 201845014 202016001 202016002 202016003 202016004 202016005 202016006 202047005 202601002 202601003 202601014	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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201204001 201204002 201204003 201204004 201204005 201208005 201209003
201216010 201218001 201218002 201218003 201223012 201233008 201234016
201243001 201245007 201246004 201314017 201320009 201634016 201634017
202134003 202134004 201341005 201345005 201406008 201418001 201434019
201434020 201438016 201442042 201442043 201442044 201442045 201442046
201443004 201448018 201451005 201509002 201509003 201509004 201509005
201509006 201509007 201509008 201509009 201509010 201509011 201509012
201509013 201509014 201509015 201509016 201509017 201509018 201510009
201510010 201510011 201510012 201510013 201510014 201510015 201510016
201510017 201510018 201510019 201510020 201510021 201510022 201510023
201511002 201511003 201511004 201511005 201511006 201511007 201511008
201511009 201511010 201515002 201515003 201515004 201515005 201516008
201516019 201516020 201516022 201516023 201516036 201521002 201521003
201521004 201525001 201527011 201528029 201530008 201530009 201530010
201530011 201530012 201530013 201531003 201531004 201531005 201531006
201532008 201532009 201532010 201532011 201532012 201532013 201543006
201604001 201606002 201628008 201633022 201633023 201634016 201634017
201647001 201706002 201711002 201712003 201712004 201712005 201718014
201719008 201723002 201723003 201735005 201735009 201803003 201812001
201812002 201812005 201814001 201814002 201814005 201817002 201817003
201817012 201817013 201817014 201817016 201818005 201820007 201820008
201825007 201832007 201833015 201845006 201932001 201932002 201932003
201932004 201932005 201932006 201932007 201932008 201932009 201932010
201938004 201938005 201938006 201947001 201947002 201947003 201947004
201947005 201947006 202009012 202011001 202011002 202011003 202011004
202011005 202013001 202013002 202013003 202013004 202013005 202014006
202014007 202014008 202014009 202014010 202015004 202015005 202015006
202015007 202015008 202015009 202015010 202015011 202015012 202015013
202017001 202017002 202017003 202017004 202017005 202017006 202017011
202017012 202017013 202017014 202020008 202020009 202020010 202108001
202108002 202108003 202108004 202108005 202108006 202120003 202206008
202215015 202216001 202216002 202216003 202216004 202216005 202216006
202217005 202224008 202228003 202228004 202228005 202228006 202228007
202228008 202228009 202228010 202228011 202228012 202229010 202229011
202229012 202229013 202229014 202229015 202229016 202229017 202229018
202229019 202229020 202229021 202229022 202229023 202239004 202301001
202313006 202317001 202317010 202317011 202318010 202318011 202318012
202318013 202318014 202343005 202343006 202343007 202343008 202343009
202343010 202343011 202343012 202343013 202343014 202343015 202343016
202343017 202343018 202343019 202343020 202343021 202432012 202432013
202432016 202446006 202446007 202509010 202518008 202518009 202528006
202538016 202538017 202547005

• Effective Dates

2601.01-00

201928004 201932001 202116002 202116003 202116004

• Exceptions

2601.03-00

201735009

• Irrevocable Trusts

2601.03-01

201205001 201207001 201208003 201208004 201208006 201208031 201209001
201209002 201210001 201210002 201243006 201320009 201345004 201345026
201345027 201345028 201407008 201417001 201417002 201418017 201418031
201418032 201432005 201433006 201434004 201434005 201436003 201528024
201642027 201642028 201642029 201642030 201702016 201702017 201702018
201706002 201707007 201707008 201735009 202452005 202452006 202452007

• Additions to Irrevocable Trusts

2601.03-05

201342001 202120003

	• <i>Terminations of Interest in and Distributions From Trusts</i>	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 202538016 202538017	
	• <i>Amendments to Wills or Revocable Trusts</i>	2601.04-03
	201316004 201947001 201947002 201947003 201947004 201947005 201947006	
	• <i>Cases of Mental Incompetency</i>	2601.04-05
	201314017 201316004 201406008 201550013 201614015	
Section 2602	Amount of Tax	2602.00-00
	201516036	
Section 2612	Taxable Termination; Taxable Distribution; Direct Skip	2612.00-00
	201422005	
Section 2613	Skip Person and Non-Skip Person	2613.00-00
	201352001 201352002 201352003	
Section 2623	Taxable Amount in Case of Direct Skip	2623.00-00
	201352001 201352002 201352003	
Section 2624	Valuation	2624.00-00
	201352001 201352002 201352003	
Section 2631	GST Exemption	2631.00-00
	201250005	

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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
202419002 202420007 202420008 202420016 202420017 202425004 202425005
202428002 202428004 202434009 202434010 202435010 202435011 202439005
202439009 202440002 202440003 202447003 202449004 202449005 202450001
202451010 202451011 202501004 202507008 202520007 202539002 202539003

• Time and Manner of Allocation**2632.01-00**

201252003 201252004 201314018 201316001 201316002 201320004 201633006
201633015 201929003 201929004 201929005 201929006 202209006

• Deemed Allocation to Certain Lifetime Direct Skips**2632.02-00**

201242005 201321005 201321006 201330015 202001002 202001003 201330015
201407001 201418026 201419004 201433008 201438001 201444019 201517001
201532031 201548001 201548002 201714008 201743004 201743005 201834005
202210010

• Allocation of Unused GST Exemption**2632.03-00**

201731006 201340014 201447013 201624015 201937011 202116006 202202007
202229028 202242002 202343029 202346006 202351004 202351005

Section 2642	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 202420007 202420008 202425004 202425005 202428002 202428004 202434009 202434010 202435010 202435011 202439005 202439009 202440002 202440003 202447003 202449004 202449005 202450001 202451010 202451011 202501004 202507003 202507005	
	• Inclusion Ratio Defined 201210008 201803001 201803002	2642.01-00
	• Treatment of Certain Direct Skips Which Are Nontaxable Gifts 201422007	2642.03-00
	• Special Rules for Certain Inter Vivos Transfers 201315006 202326005 202450001	2642.06-00
Section 2652	Other Definitions	2652.00-00
	201243001 201731006 201523003 201526004 201526005 201636022 201642004 201724007 201829005 201937011 202152006 202503007 202507008	
	• Transferor Defined 201210008 201320005 201731006 201352001 201352002 201352003 201447008 201636022 201937011 202116006 202202007 202343029 202351004 202351005	2652.01-00
	• <i>Gift Splitting by Married Couples</i> 202445014	2652.01-01
	• <i>Special Election for QTIP</i> 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 202419002 202424016 202532003	2652.01-02
Section 2653	Taxation of Multiple Skips 201352001 201352002 201352003	2653.00-00

Section 2654	Special Rules 201243004 201246020 201322031 201731006 201447008 201447014 201624015 201750014 201907002 201937011 201943007 202202007 202343029 202419002 202507008	2654.00-00
	• Separate Shares 201516036 201825023 201845007	2654.03-00
Section 2663	Regulations 201311004	2663.00-00
Section 2701	Special Valuation Rules for Transfers of Interests in Corporations or Partnerships	2701.00-00
	• Valuation Rules	2701.01-00
	• <i>Subtraction Method of Valuation</i> 201442053	2701.01-01
	• Other Definitions and Rules	2701.11-00
	• <i>Certain Changes Treated as Transfers</i> 201442053	2701.11-05
Section 2702	Special Valuation Rules for Transfers in Trust 201243004 201303003 201426016 201434007 201434008 201434009 201435007 201435008 201435009 201435010 201525002 201525003 201528014 201536010 201721006 201808001 201808002 201808003 201946009 202146001 202504006 202504007	2702.00-00
	• Valuation of Retained Interests	2702.01-00
	• <i>Not a Qualified Interest</i> 201652002	2702.01-01
	• <i>Qualified Interests</i> 202152018	2702.01-02
	• Definition of Qualified Interests 201652002	2702.03-00
Section 2703	Certain Rights and Restrictions Disregarded 201536009 202014006 202014007 202014008 202014009 202014010 202015004 202015005 202015006 202015007 202015008 202015009 202015010 202015011 202015012 202015013 202017001 202017002 202017003 202017004 202017005 202017006 202017011 202017012 202017013 202017014	2703.00-00
	• General Rule	2703.01-00
	• <i>Right to Sell or Use Restrictions</i> 201313001	2703.01-02
Section 3101	Rate and Measure of Employee Tax 201202028 201311002	3101.00-00
Section 3111	Liability and Payment of Employer Tax 201418053	3111.00-00
Section 3112	Instrumentalities of U.S. (Exemption) 202326018 202333002	3112.00-00
Section 3121	Definitions 201214023 201251016 201302031 201634023 201411020 201527040 201528004 201634023 201706010 201710027 201927018 202102004 202243009	3121.00-00
	• Wages 201201003 201216038 201311022 201414019 201551006 201605015 201611007 201635004 201947010 202043003 202043004 202043005 202327014	3121.01-00

	• <i>Tips and Gratuities</i> 201816010	3121.01-05
	• <i>Non-Business Wages</i> 201201003	3121.01-09
	• <i>Supplemental Unemployment Benefit Plans</i> 201201003 201634023 201634023 201639015	3121.01-11
	• <i>Stock-based Remuneration and Stock Options</i> 202327014	3121.01-22
	• <i>Employment</i> 202102004	3121.02-00
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i> 201308010 201308010 201519027 201635004 202102004	3121.02-05
	• <i>Mandatory Coverage of State, etc., Employees</i> 201308010 201308010	3121.02-07
	• <i>Services of Ministers or Members of an Order</i> 201340015 201904008	3121.02-08
	• <i>Employees</i> 201926011	3121.04-00
	• <i>Common Law Tests</i> 201214026	3121.04-01
	• <i>Corporate Officers and Directors</i> 201735021	3121.04-15
	• <i>Not Employees Under Section 530 of 1978 Revenue Act</i> 201735021 202038010	3121.10-00
	• <i>In General</i> 201724025	3121.10-01
	• <i>Application of Hospital Insurance Tax to Federal, State, and Local Government</i> 202102004	3121.15-00
	• <i>Treatment of Certain Deferred Compensation and Salary Reduction Arrangements</i>	3121.16-00
	• <i>Nonqualified Deferred Compensation Plans</i> 201310034 201414018	3121.16-02
Section 3301	Rate of Tax 201527040	3301.00-00
Section 3306	Definitions 201528004 202102004 202243009	3306.00-00
	• <i>Wages</i> 201947010 202043003 202043004 202043005	3306.02-00
	• <i>Employment</i> 201605015 201635004 202102004	3306.03-00
Section 3401	Definitions 201347020 201415011 201528004 201550036	3401.00-00
	• <i>Wages Subject to Withholding</i> 201205008 201319015 201414019 201522004 201532036 201605015 201643009 201947010 202043003 202043004 202043005 202327014 202515014	3401.01-00
	• <i>Employer-Employee Relationship</i>	3401.04-00

	• <i>Employer v. Not an Employer</i> 201947010	3401.04-01
	• Not Employees Under Section 530 of 1978 Revenue Act	3401.06-00
	• <i>Benefits Provided Under Certain Employee Benefit Plans</i> 202304001	3401.06-07
Section 3402	Income Tax Collected at Source 201340015 201551006 201723020 201904008 202129006 202202010	3402.00-00
	• Withholding Exemptions and Exemption Certificates 202547016	3402.05-00
	• Withholding on Gambling Winnings 202449014	3402.15-00
	• Withholding on Payments of Indian Casino Profits 201710023 201710030	3402.20-00
Section 3406	Backup Withholding 201246028 201248022 201447025 201539025 202252008	3406.00-00
	• Requirement to Deduct and Withhold 201246028 201248022 202252008	3406.01-00
	• <i>Notification of Incorrect TIN</i> 201246028 201248022	3406.01-01
	• Reportable Payment 202252008	3406.02-00
	• <i>Interest or Dividend</i> 202252008	3406.02-01
	• Withholding Applied to New Accounts and Instruments	3406.04-00
	• <i>Broker Notifies Payor</i> 201308024 201308024	3406.04-03
Section 3504	Acts to be Performed by Agents 201438021 201746023	3504.00-00
Section 3508	Treatment of Real Estate Agents and Direct Sellers	3508.00-00
	• Definitions	3508.01-00
	• <i>Direct Seller</i> 201652020	3508.01-02
Section 4051	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable) 201245018 201306019 201403014 201414016 201447001 201519028 201532032 202050001 202323004	4051.00-00
Section 4052	Definition and Special Rules 201306019 201403014	4052.00-00
Section 4053	Exemptions 201414016 201519028 202050001	4053.00-00
Section 4101	Registration and Bond for Petroleum Products 201322040	4101.00-00
Section 4121	Imposition of Tax on Coal 201826003	4121.00-00
Section 4161	Sporting Goods Taxes 202140004	4161.00-00

	• Sport Fishing Equipment 202140004	4161.01-00
	• Bows and Arrows	4161.02-00
	• <i>Parts and Accessories</i> 201348010	4161.02-01
Section 4216	Definition of Price	4216.00-00
	• Computation of Tax on Leases and Installment Sales 201443016	4216.06-00
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	• Lease Considered as a Sale 201443016	4217.01-00
	• Limitation on Tax 201443016	4217.02-00
Section 4251	Communications Tax (Taxable v. Not Taxable) 201312044 201412014	4251.00-00
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	• Amounts Paid 201226015 201606028	4261.01-00
	• Exemption for Certain Helicopter Uses 201351005	4261.05-00
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Section 4291	Cases Where Persons Receiving Payment Must Collect Services and Facilities Tax 201730015	4291.00-00
Section 4401	Wagering Tax (Taxable v. Not Taxable) 201242011 201251012 201909009	4401.00-00
Section 4411	Occupational Tax (Taxable v. Not Taxable) 201242011	4411.00-00
Section 4611	Imposition and Rate of Tax on Petroleum 201211010	4611.00-00
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable) 201230026 201321024 201417020 201417021 201435016 201652004 201724001 201825004 202017026 202231005 202231006 202231007 202231008 202328004 202328005 202535005 202550004 202550005	4940.00-00
	• Computation of Net Investment Income 201418060	4940.02-00
	• <i>Gross Investment Income--Items Included</i> 201441018 201448026 201603033 201603034 201609001	4940.02-01
	• Exempt Operating Foundations 201306023	4940.03-00

Section 4941	Excise Taxes on Acts of Self-Dealing	4941.00-00
	201216045 201221031 201230026 201231014 201231015 201243015 201301015 201316021 201317018 201321027 201321034 201325018 201325019 201325020 201325021 201345033 201345034 201347024 201407021 201407023 201417021 201417022 201421023 201421024 201423032 201423033 201426006 201427019 201432025 201433021 201433022 201433023 201433024 201435016 201435017 201441018 201441020 201446024 201510050 201603034 201642001 201652004 201718002 201723005 201723006 201724001 201725008 201725009 201730012 201730017 201730018 201730019 201825004 201850012 201907004 201937003 201937004 202016001 202016002 202016003 202016004 202016005 202016006 202017026 202035002 202037009 202042007 202101002 202119002 202204003 202231005 202231006 202231007 202231008 202328004 202328005 202432004 202432005 202432006 202432007 202432008 202504014 202531009 202535005 202550004 202550005 202551022 202551023 202551024 202601002 202601003 202601004 202601005 202601014	
	• Definition of Self-Dealing	4941.04-00
	201206019 201221031 201301015 201311034 201321024 202021001 201346011 201418060 201432025 201436051 201445017 201447043 201448023 201448024 201448025 201448026 201448027 201448028 201448031 201513005 201514016 201603033 201606030 201609001 201624001 201624013 201630009 201642001 201703003 201703004 201710005 201714002 201714003 201719004 201723005 201723006 201745001 201831009 201849009 201907004 202034001 202037009 202042007 202101002	
	• Other Definitions	4941.05-00
	• Amount Involved	4941.05-02
	202243008	
Section 4942	Taxes on Failure to Distribute Income	4942.00-00
	201216045 201230026 201243015 201315031 201335020 201336019 201415010 201417020 201417021 201417022 201652004 201724001 201725008 201825004 201831007 201851003 202017026 202035002 202119002 202123004 202137007 202204003 202231005 202231006 202231007 202231008 202231010 202328004 202328005 202342009 202531009 202550004 202550005	
	• Initial 15% Tax on Undistributed Income	4942.01-00
	• Non-Application to Operating Foundations	4942.01-01
	201710005 201830003	
	• Definitions of Principal Terms	4942.03-00
	201243015 201335019 202231010	
	• Distributable Amount	4942.03-02
	201231016 201418060 201625003 201852012	
	• Minimum Investment Return	4942.03-03
	201323029 201415010 201419017 201829003 202024014	
	• Qualifying Distribution	4942.03-05
	201335020 201436051 201437014 201437015 201442061 201448026 201513005 201514016 201527043 201603033 201606030 201609001 201625003 201719004 201821005 201829003 201852012 201937004 202024014 202034001 202231010	
	• Contributions to "Pass-Through" Organizations	4942.03-06
	201231016 201852012 202231010	

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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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• R and D Expenditures 9100.02-03

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• ITC Expenditures 9100.02-04

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• Development Expenditures 9100.02-05

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• Exploration Expenditures 9100.02-06

202224006

• 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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• Section 338(g); Election Under Section 1.338-1T(c)(1)	9100.06-00
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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T	9100.07-00
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• Section 367; Foreign Corporations	9100.08-00
201725012	
• Section 442; Accounting Periods	9100.09-00
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• Section 446	9100.10-00
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• <i>Accounting Methods</i>	9100.10-01
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• Section 472; LIFO Election	9100.11-00
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• Section 663; Special Rules Applicable to Sections 661 and 662	9100.12-00
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• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00

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• Section 911; Citizens or Residents of the United States Living Abroad 9100.17-00
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• Extension of Time For Filing Return 9100.19-00
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• Section 1502; Election to File Consolidated Return	9100.20-00
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• 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) 9100.25-00
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- Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00
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- Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00
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- Section 195; Start-Up Expenditures 9100.30-00
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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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