

Publication 1078
Issue: 05/22/2026

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

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

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

Department of the Treasury
Internal Revenue Service

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| | 201724012 201803005 201825027 201912001 202005019 202018005 202019023 | |
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| | • Time of Making Contribution 201730012 201730017 201730018 201730019 | 170.01-00 |
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| | • Election to Deduct or Capitalize Certain Expenditures 201221013 201405009 201535002 202224005 202309001 | 263.16-00 |
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| | • Interest Capitalization 201302017 201638022 | 263A.08-00 |

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| | • Stock Dividends 201304002 201404005 201446013 201447019 201516047 201537020 | 305.01-00 |
| | • Distributions in Lieu of Money 201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015 201552011 201607003 201629003 201631005 201637013 201709011 201717005 | 305.03-00 |
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| | • <i>Earnings and Profits</i> 201637010 | 316.09-03 |
| Section 317 | Other Definitions | 317.00-00 |
| | • Redemption of Stock v. Not a Redemption 201247010 | 317.02-00 |

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| Section 331 | Gain or Loss to Shareholders in Corporate Liquidations 201211020 201252008 201330004 201330004 201334006 201511020 202031002 | 331.00-00 |
| | <ul style="list-style-type: none"> • Year Liquidation Occurs 201228023 202017023 202515007 • Form v. Substance 201252008 | <ul style="list-style-type: none"> 331.04-00 331.07-00 |
| Section 332 | Complete Liquidation of Subsidiaries 201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201731008 202134013 201308002 201333007 201350001 201352007 201404002 201406005 201411002 201418039 201418046 201433007 201441010 201443017 201445008 201452016 201504007 201511001 201512001 201528006 201535007 201537018 201607003 201622012 201626002 201633014 201721002 201802007 201827008 201921002 201923003 202351007 | 332.00-00 |
| | <ul style="list-style-type: none"> • Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002 201730010 201827006 • Debts of Parent to Subsidiary 201213018 | <ul style="list-style-type: none"> 332.01-00 332.07-00 |
| Section 336 | Gain or Loss Recognized on Property Distributed in Complete Liquidation 201237017 201418025 201511020 201942004 202002005 202012006 202016010 202017024 202042006 202043002 202046008 202050012 202053009 202110012 202119006 202120005 202137002 202152015 202239010 202250008 202302008 202310010 202336004 202336005 202336006 202351008 202402006 202424017 202436002 202448010 202521014 202525009 202552013 202610005 202616002 | 336.00-00 |
| | <ul style="list-style-type: none"> • General Rule 202031002 • Liquidation in a Reorganization • <i>Distribution of Property to a Related Person</i> 201418025 • <i>Disqualified Property</i> 201418025 • <i>Liquidation to which section 332 Applies</i> 201328003 | <ul style="list-style-type: none"> 336.01-00 336.03-00 336.03-01 336.03-02 336.03-05 |

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| | <ul style="list-style-type: none"> • Stock Sales and Distributions Treated as Asset Transfers 336.05-00 | |
| | 201749004 201546011 201611006 201622019 201625006 201633013 201636011 201640009 201652014 201702024 201711007 201714019 201721011 201730004 201730005 201733003 201739005 201740003 201740014 201751009 201802008 201808008 201808011 201824011 201825014 201827001 201836002 201836003 201842002 201848010 201902028 201909008 201910015 201910018 201923024 201928001 201929002 201929018 201930001 201931003 201934005 201940001 201941001 201942004 201943016 202002005 202003002 202005013 202012002 202012006 202016009 202016010 202016012 202017024 202020012 202023003 202042006 202043001 202043002 202046008 202050012 202053009 202101004 202106001 202109004 202119006 202119008 202120012 202130013 202137002 202147010 202149008 202152015 202152016 202208008 202215013 202220005 202239010 202240012 202242005 202244006 202246006 202247009 202250008 202301007 202302008 202302009 202302010 202309011 202309012 202310010 202316007 202317012 202322003 202322016 202330004 202336004 202336005 202336006 202338005 202342011 202342012 202347012 202350008 202351008 202352015 202352016 202402006 202403007 202403010 202414002 202424017 202424020 202427001 202436002 202439013 202441007 202448010 202503013 202505011 202506009 202516004 202521014 202521016 202523001 202524001 202525009 202531011 202550014 202551035 202552013 202607008 202610005 202614013 202616002 202618008 202619014 202620002 | |
| Section 337 | Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates) | 337.00-00 |
| | 202134013 201404004 201536004 201625009 201725017 | |
| | <ul style="list-style-type: none"> • Adoption of Plan and 12-Month Period 337.01-00 <ul style="list-style-type: none"> • <i>Date Plan Adopted</i> 337.01-01 201731008 • Sale or Exchange 337.03-00 201801006 201801009 201910010 201910011 201910012 201910013 201910016 201910017 • Liquidation v. Reorganization 337.07-00 201921002 • Section 332 Liquidations 337.10-00 201404004 201921002 • Loss on Stock of Subsidiary 337.13-00 201606017 201606025 • Conversion to Tax Exempt 337.14-00 201725017 202613001 • <i>Transfer of Substantially All Assets to Tax Exempt</i> 337.14-01 201404004 • Loss Disallowance 337.16-00 201310015 201606017 201606025 • <i>Basis Reductions on Deconsolidation</i> 337.16-01 201521008 • <i>Allowable Worthless Stock Loss</i> 337.16-02 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 | |
| Section 338 | Certain Stock Purchases Treated as Asset Acquisitions | 338.00-00 |
| | 201211009 201213013 201214012 201351004 201412012 201429016 201435002 201702035 202114014 202131008 202131009 202133012 202135001 202137001 202210015 202224004 202226008 202240004 202309010 202501010 202510008 | |

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| | • Express Election | 338.01-00 |
| | 201214018 201412012 201924014 202114014 202131008 202131009 202133012 202135001 202137001 202226008 202240004 202309010 | |
| | • <i>Time in which Election must be made</i> | 338.01-02 |
| | 201206010 201246021 201632019 201338011 201437005 201438018 201503007 201510037 201530017 201534007 201611016 201738002 201826004 201835003 201850019 201924005 202037010 202114014 202131008 202135001 202137001 202210015 202224004 202240004 202309010 | |
| | • Qualified Stock Purchase | 338.02-00 |
| | 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035 202518014 | |
| | • Consistency Rules | 338.04-00 |
| | 201213013 201214012 | |
| | • Elective Recognition of Gain or Loss by Target Corporation - Together with Nonrecognition of Gain or Loss on Stock Sold by Selling Consolidated Group | 338.05-00 |
| | 202334005 | |
| | • Foreign Corporation or DISC | 338.08-00 |
| | • <i>Notice Requirement</i> | 338.08-01 |
| | 202550011 | |
| | • Purchase from Related Corporation | 338.09-00 |
| | 201203004 201702035 | |
| | • Deemed Asset Sale and Liquidation in 338(h)(10) Election | 338.80-00 |
| | 201203004 201702035 | |
| Section 341 | Collapsible Corporations | 341.00-00 |
| | 201209025 | |
| Section 346 | (Amended-1982) Partial Liquidation Defined | 346.00-00 |
| | 202146006 | |
| Section 351 | Transfer to Corporation Controlled by Transferor | 351.00-00 |
| | 201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201731008 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019 201505012 201506008 201511015 201641011 201746022 201810005 201820016 201822008 201835001 202048003 202125001 202309002 202426005 202524005 202524007 202530003 | |
| | • Control v. No Control by Transferor | 351.01-00 |
| | 201224006 201242007 201306006 201326014 201333007 201506008 201601001 201818010 | |
| | • Series of Transactions | 351.02-00 |
| | 201212001 201506008 201531014 | |
| | • "Property" Defined | 351.05-00 |
| | 201506008 201552026 | |
| | • Constructive Exchange | 351.11-00 |
| | 201350001 | |
| | • Section 351 v. Section 304 (See Also 0304.01-01) | 351.12-00 |
| | 201228034 | |
| | • Investment Company Exception | 351.13-00 |
| | 201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020 201810005 202016013 | |

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| | • Non-Qualified Preferred Stock 201716045 | 351.14-00 |
| | • Exceptions 201552026 | 351.15-00 |
| Section 354 | Exchanges of Stock and Securities in Certain Reorganizations 202050014 202309002 | 354.00-00 |
| | • Exchange v. Liquidation 201423010 | 354.01-00 |
| | • Substantially All of the Assets 201731008 202050014 | 354.05-00 |
| Section 355 | Distribution of Stock and Securities of a Controlled Corporation 201202007 201208017 201213001 201213005 201216027 201228030 201228033 201229002 201232033 201236014 201238018 201240013 201244006 201245020 201252017 201305003 201306010 201310023 201312017 201323017 201325009 201328024 201330002 201330022 201612012 201634010 201731004 201330002 201330022 201333007 201334009 201334032 201337003 201338040 201339001 201340009 201341026 201347005 201349006 201352007 201402002 201407005 201411012 201416002 201416005 201418018 201418030 201419005 201419010 201419012 201422018 201423012 201424006 201424009 201424013 201426004 201437006 201441009 201441010 201441016 201503006 201505013 201512001 201524005 201535007 201537018 201601001 201603005 201603006 201603020 201624011 201626017 201633014 201634010 201641011 201643008 201644018 201651010 201706005 201716002 201721002 201734004 201740015 201801012 201805012 201817001 201818010 201827008 201848016 201851004 201852015 201919008 201920009 201921002 201921010 201930011 201931005 201940007 201944002 201948001 201949013 201949014 202009002 202010003 202019016 202022004 202026001 202029003 202033003 202035009 202036001 202036005 202045001 202045003 202047007 202051009 202118004 202123006 202126005 202132005 202132006 202145020 202150012 202151001 202152010 202201005 202218001 202218002 202220003 202223004 202224012 202225006 202227008 202231004 202231013 202235002 202236007 202243003 202244009 202246008 202248008 202304005 202304007 202305010 202322006 202322015 202328019 202330002 202332001 202339007 202340015 202343025 202344013 202345008 202347011 202349009 202350010 202351009 202404005 202419016 202421003 202421007 202425001 202429015 202438002 202441010 202443015 202445011 202451015 202505001 202511013 202521001 202530003 202530004 202535007 202548010 202551007 202552006 202621006 | 355.00-00 |

- Spin-Off 355.01-00
 201202007 201203004 201211008 201213018 201215005 201216023 201216027
 201228002 201228030 201232014 201232033 201233016 201236014 201240017
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 201944002 201945022 201948001 201949014 202009002 202035009 202045001
 202047007 202051011 202107009 202118004 202126005 202132006 202139001
 202139006 202145020 202145027 202149006 202150009 202151001 202151004
 202152010 202208012 202209002 202210012 202224002 202224012 202225006
 202227008 202231004 202231013 202236007 202244008 202244009 202246005
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 202310007 202311005 202322006 202328019 202330002 202332001 202339007
 202340015 202343025 202344013 202345008 202347004 202349009 202350010
 202351007 202351009 202404005 202421003 202421007 202424004 202429015
 202438002 202441010 202449006 202451015 202505001 202511013 202521001
 202521019 202548010 202549011 202551007 202552006 202616004

- Split-Off 355.01-01
 201208017 201213001 201213002 201213005 201230007 201232033 201234009
 201238018 201240016 201245020 201246027 201252017 201306010 201308017
 201308018 201310023 201313016 201323017 201327003 201330002 201330007
 201731003 201308017 201308018 201330002 201330007 201337003 201350007
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 201422017 201426007 201435005 201512001 201625012 201625013 201851004
 201920008 201923003 201945016 201949013 202019016 202026001 202031006
 202033005 202108010 202132005 202151001 202211009 202218002 202220003
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 202332001 202343025 202345008 202429015 202433001 202441010 202610002
 202616004 **202621006**

- Split-Up 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

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| | • <i>Five-Year Requirement</i> 201251006 201528016 201624004 201633009 201643008 201706005 202009002 202150004 | 355.03-01 |
| | • <i>Business Purpose</i> 201308017 201308018 201308017 201308018 201730010 | 355.04-00 |
| | • <i>Control</i> 201437013 201527003 201818010 202218002 | 355.05-00 |
| | • <i>Distribution of Control</i> 201731004 201437013 201605016 201703012 201945022 202218002 202248008 | 355.05-01 |
| | • <i>Device</i> 201734004 201743017 202051009 202113007 | 355.06-00 |
| | • <i>Continuity of Interest</i> 201644018 202033005 | 355.07-00 |
| | • <i>Distributions Within a Consolidated Group</i> 201305003 201352007 201445008 201730010 | 355.09-00 |
| | • <i>Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled</i> 201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001 201740015 201748007 201801005 201801012 201943001 202026001 202114017 202126005 202145020 202224002 202616004 | 355.10-00 |
| Section 356 | Receipt of Additional Consideration--Boot (Gain Recognized v. Not Re- cognized) 201424017 201721014 | 356.00-00 |
| | • <i>Reorganization Exchange</i> | 356.01-00 |
| | • <i>Series of Transactions</i> 201614017 | 356.01-02 |
| | • <i>Securities as "Other Property"</i> 201527003 | 356.02-00 |
| Section 357 | Assumption of Liability (Gain Recognized v. Not Recognized) 202244008 202246005 202549011 | 357.00-00 |
| | • <i>Liabilities in Excess of Basis</i> | 357.02-00 |
| | • <i>In General</i> 201721002 | 357.02-01 |
| | • <i>Exceptions</i> 201230008 201348006 201431002 201542004 201627001 201703012 | 357.02-02 |
| Section 358 | Basis to Distributees 202051009 202218002 | 358.00-00 |
| | • <i>Allocation of Basis</i> 201411006 201437007 202218002 202244008 202246005 | 358.02-00 |
| | • <i>Assumption of Liabilities</i> 201721002 | 358.03-00 |

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| Section 361 | 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 | |
| | • Exchanges Not Solely in Kind 201423010 201440014 201910004 | 361.01-00 |
| | • Distributions 201607003 201627001 201827006 201839006 201925004 201949014 202019016 202151004 202231004 202244008 202244009 202246005 202332001 202350010 202429015 202616004 | 361.02-00 |
| | • <i>Distributions of Appreciated Property</i> 201721014 | 361.02-01 |
| | • <i>Certain Transfers to Creditors</i> 201228033 201731004 201409003 201511001 201537004 201601001 201627001 201703012 201721002 201802007 201833011 201839006 201851005 201852015 201925004 202019016 202022004 202050014 202051009 202139006 202231004 202244009 202322006 202330002 202332001 202350010 202449006 202451015 202535007 202616004 | 361.02-02 |
| Section 362 | Basis to Corporations | 362.00-00 |
| | 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028 201839013 202050010 202051009 202203010 202430006 202450011 202529003 202529004 202529005 202529006 202529007 202551006 202614018 202614019 | |
| | • Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201701005 201418013 201418041 201418042 201505028 201521011 201545013 201736001 201832011 201832012 202244008 202246005 202529003 202529004 202529005 202529006 202529007 | 362.01-00 |
| Section 367 | Foreign Corporations | 367.00-00 |
| | 201348011 201432002 201639014 201746022 201935004 201936004 202107010 202107011 202334014 202335001 | |
| | • Transfer to Foreign Corporations Subject to Section 367(a) 201321018 201651015 202045007 | 367.01-00 |
| | • Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018 201651015 201935004 202045007 | 367.03-00 |
| | • <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009 | 367.03-01 |
| | • <i>Requirements of Gain Recognition Agreement</i> 202110014 | 367.03-10 |
| | • <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018 | 367.03-13 |
| | • Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a) | 367.06-00 |
| | • <i>Anti-Abuse Rule</i> 201530020 | 367.06-07 |
| | • Transactions Described in Section 367(b) Complete liquidation of Foreign | 367.10-00 |

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| | • <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 | 368.00-00 |
| | 201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201308001 201308017 201308018 201330022 201341026 201349006 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004 201512001 201746022 201839006 201931005 201944002 201949013 201949014 202019016 202033003 202035009 202036001 202107010 202107011 202118004 202126005 202132005 202132006 202145020 202150009 202151001 202220003 202225006 202227008 202231004 202235002 202236007 202243003 202244009 202246008 202248008 202304005 202304007 202309002 202322006 202328019 202330002 202330006 202332001 202334014 202340015 202343025 202344013 202345008 202349009 202350010 202351009 202421003 202424004 202429015 202441010 202451015 202505001 202511013 202524004 202548010 202551007 202552006 202607001 202611002 202621006 | |
| | • 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 202611002 | 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") 201224006 201228030 201247009 201252014 201324003 201731008 201340016 201411002 201413003 201418039 201418046 201422004 201424007 202107010 202107011 202601012 | 368.03-00 |
| | • <i>Substantially All the Property</i> 201247009 201731008 | 368.03-01 |

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| <ul style="list-style-type: none"> • Assets for Control of Transferee (Type "D") | 368.04-00 |
| 201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014 201238018 201240013 201240016 201244006 201244008 201250004 201251006 201252002 201252017 201306006 201306010 201308002 201310023 201312022 201313016 201314001 201315016 201325009 201329005 201330002 201330007 201330022 201612012 201731003 201731008 201308002 201330002 201330007 201330022 201333007 201335001 201336012 201337003 201337007 201338040 201339001 201340009 201341004 201341013 201341026 201347005 201349006 201350007 201402002 201405003 201407005 201409002 201409003 201411002 201411012 201412013 201415001 201416005 201418018 201418019 201418030 201418039 201418046 201419005 201419010 201419013 201422012 201422017 201423012 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426007 201426008 201430002 201433007 201435005 201437006 201438009 201441008 201441016 201443017 201445008 201512001 201524005 201528006 201531014 201537018 201603020 201607003 201613008 201637013 201827006 201835001 201836001 201839006 201845009 201851004 201851005 201910004 201920008 201920009 201921002 201921010 201923003 201925004 201930011 201931005 201944002 201945016 201949013 201949014 202010003 202019016 202026001 202033003 202035009 202036001 202036005 202045003 202051011 202108010 202118004 202126005 202127003 202132005 202132006 202139006 202145027 202149006 202151001 202151004 202152010 202201005 202203002 202208012 202211009 202220003 202223004 202224002 202224012 202225006 202227008 202231004 202231013 202235002 202236007 202243003 202244008 202244009 202246008 202249011 202249014 202304005 202304007 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 202621006 | |
| <ul style="list-style-type: none"> • Recapitalization (Type "E") | 368.05-00 |
| 201308001 201315009 201315020 201315021 201308001 201424010 201835001 202429001 202429002 202524007 202530003 202532005 | |
| <ul style="list-style-type: none"> • Change in Identity, etc. (Type "F") | 368.06-00 |
| 201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008 201511020 201611015 201635001 201638004 201737010 201746022 202031002 202102007 202107010 202107011 202334014 202339009 202426005 202429001 202429002 202433002 202524004 202524007 202530003 | |
| <ul style="list-style-type: none"> • Continuity of Interest Rule | 368.08-00 |
| 201214013 201224006 201247009 | |
| <ul style="list-style-type: none"> • <i>Proprietary Interest Continuity</i> | 368.08-02 |
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| <ul style="list-style-type: none"> • <i>Related party Acquisitions</i> | 368.08-03 |
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| <ul style="list-style-type: none"> • <i>Following a Qualified Stock Purchase Under Section 338</i> | 368.08-05 |
| 201918015 | |
| <ul style="list-style-type: none"> • <i>Business Enterprise Continuity</i> | 368.08-06 |
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| <ul style="list-style-type: none"> • <i>Historic Business Assets</i> | 368.08-07 |
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| | • Exempt Trust 201417025 201821008 201831006 201936009 | 402.01-00 |
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| | • <i>Change in Method of Accounting for Depreciation</i> 201436048 202552009 | 446.04-17 |
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| | • <i>Loan Fees and Finance Charges (But Not Rev. Rul. 72-100)</i> 201651014 | 446.11-04 |
| | • Change of Methods; Inventory | 446.19-00 |
| | • <i>Uniform Capitalization Rules (See Also 1.263A)</i> 201430013 | 446.19-06 |
| | • Notional Principal Contracts 201411032 | 446.21-00 |
| Section 451 | General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received) 201203013 201321023 201607026 201852019 202002013 202444009 | 451.00-00 |
| | • Indeterminate Income 201607026 | 451.05-00 |
| | • Tax Refunds 201231011 | 451.08-00 |
| | • Prepaid and Advance Income 201619009 | 451.13-00 |
| | • <i>Goods (1.451-5)</i> 201610017 | 451.13-04 |
| | • Constructive Receipt 201321023 201327002 | 451.14-00 |
| | • <i>Payments to Third Person</i> 201321023 | 451.14-03 |
| | • Accrual Method 201321023 | 451.19-00 |
| Section 453 | Installment Method (Available v. Not Available) 201405005 201440004 201451004 201503005 201524010 201524011 201524012 201524013 201530001 201540003 201825024 201909002 201943004 202319010 | 453.00-00 |

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| | • Disposition of Obligations 201248006 201248007 201248008 | 453.05-00 |
| | • Timely v. Untimely Elections 201530001 201616004 201750008 | 453.06-00 |
| | • <i>Election Out</i> 201524010 201524011 201524012 201524013 201530001 201540003 201750008 202020017 | 453.06-06 |
| | • Revocation of Elections 201232021 201332009 201440004 201503005 201825024 201909002 201943004 202024005 202115004 202517011 | 453.08-00 |
| | • Contingent Payment Sales 201241001 | 453.09-00 |
| | • <i>Alternative Basis Recovery</i> 201241001 201417006 201626009 201626010 201626011 201626012 | 453.09-01 |
| | • Definitions | 453.10-00 |
| | • <i>Installment Method</i> 201348007 | 453.10-02 |
| | • Dealer Dispositions | 453.13-00 |
| | • <i>Exceptions to Dealer Dispositions</i> 201622007 | 453.13-01 |
| | • Gross Profit Ration Calculation 201203017 | 453.16-00 |
| Section 453A | Special Rules for Non Dealers of Real Property | 453A.00-00 |
| | • Interest on Deferred Tax Liability 201221021 | 453A.03-00 |
| | • Pledges of Installment Obligations | 453A.04-00 |
| | • <i>Secured Indebtedness</i> 202118016 | 453A.04-03 |
| Section 457 | Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations | 457.00-00 |
| | 201228043 201731009 201351001 201434003 201508001 201545010 201636018 201643015 201817004 201819007 201822004 201908014 201930009 201943009 202017017 202136002 202417009 | |
| | • Year of Inclusion in Gross Income 201211001 | 457.01-00 |
| | • Eligible Deferred Compensation Plan Defined 201211001 201743002 202533007 | 457.05-00 |
| | • <i>State</i> 201731009 201643015 | 457.05-02 |
| | • Special Rules 201508001 202417009 | 457.09-00 |
| | • <i>Certain Plans Excepted</i> 202143008 202144005 | 457.09-05 |
| | • <i>Nonelective Deferred Compensation</i> 201447002 | 457.09-06 |
| | • <i>Length of Service Award Plans</i> 201508001 202417009 | 457.09-08 |

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| Section 460 | Special Rules for Long-Term Contracts 201650014 202046001 | 460.00-00 |
| | • Allocation of Costs to Contract (See Also 451 and 446) | 460.03-00 |
| | • <i>Construction/Real Estate ISP - Percentage of Completion Method of Accounting - Timing of Cost Recognition</i> 201537022 | 460.03-09 |
| Section 461 | General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid) 201237012 201322023 201323006 201343012 201442048 201603024 201610006 201718029 201803005 202042014 202122004 202122005 202122006 202123003 202139004 202443004 202449012 202449013 | 461.00-00 |
| | • Accrual Method 201246029 202203009 | 461.01-00 |
| | • <i>Expenditure For Asset Having Long Useful Life</i> 201311021 | 461.01-06 |
| | • Incurred Liabilities 202116012 | 461.06-00 |
| | • <i>Accrual Basis</i> 201223015 201311021 | 461.06-01 |
| Section 465 | Deductions Limited to Amount at Risk 201805013 201916005 202009024 | 465.00-00 |
| | • Amounts Considered at Risk | 465.01-00 |
| | • <i>Borrowed Amounts</i> 201606027 | 465.01-01 |
| | • <i>Amounts Protected Against Loss</i> 201308028 201308028 | 465.01-02 |
| | • Activities to Which Section Applies 201501012 | 465.02-00 |
| | • <i>Activities Separate v. Not Separate</i> 201805013 | 465.02-05 |
| | • Other Activities 201805013 | 465.03-00 |
| | • Exclusions | 465.04-00 |
| | • <i>Real Property</i> 201606027 | 465.04-01 |
| Section 467 | Certain Payments for the Use of Property or Services | 467.00-00 |
| | • In General 201549027 | 467.01-00 |
| Section 468 | Special Rules for Mining and Solid Waste Reclamation and Closing Costs 202551029 202551030 202551031 | 468.00-00 |
| | • Mining (See Also 613.03-06 et seq) 201311011 202446001 202446002 202446003 202446004 202446005 202527006 202528002 202551004 | 468.01-00 |
| Section 468A | Special Rules for Decommissioning Cost 201612003 201644013 201644014 201747001 201928006 201932014 201932015 201933008 201937006 202017007 202048005 202105001 202105002 202105003 202105004 202117005 202218003 | 468A.00-00 |

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| | • In General | 468A.01-00 |
| | 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014 201432012 201450009 201450010 201451011 201451013 201510030 | |
| | • Ruling Amount | 468A.04-00 |
| | 201221011 | |
| | • <i>Initial Schedules</i> | 468A.04-01 |
| | 201721009 201721010 201723014 201723015 201723016 201725014 201726005 202041001 202042004 | |
| | • <i>Revised Schedules</i> | 468A.04-02 |
| | 201244007 201245011 201246009 201246010 201246011 201250006 201250007 201331003 201331004 201334002 201334003 201334004 201334035 201336015 201347009 201347010 201515014 201521005 201540007 201541005 201542006 201545019 201546007 201546008 201547001 201547002 201550019 201550020 201550021 201616003 201616005 201641006 201644011 201644012 201647006 201716022 201721009 201721010 201723013 201723014 201723015 201723016 201740008 201740009 201740012 201742014 201832010 201835002 201843003 201848006 201850007 201910006 201910007 201948005 201950005 201950006 202012004 202014013 202016016 202034005 202041001 202042004 202050004 202104003 202104004 202104005 202111006 202111007 202111008 | |
| | • Nuclear Decommissioning Reserve Fund | 468A.05-00 |
| | • <i>Self Dealing</i> | 468A.05-07 |
| | 201907005 | |
| | • <i>Disqualification of Fund</i> | 468A.05-08 |
| | 201907005 201909007 202208002 | |
| | • Nuclear Power Plant | 468A.06-00 |
| | • <i>Disposition of Interest</i> | 468A.06-03 |
| | 201729011 201729012 201730020 201825019 201825020 201825021 202009016 202009017 202009018 202009019 202009020 202009021 202117004 202117013 202122004 202122005 202122006 202123003 202218022 202223008 202223009 | |
| | • Time When Payments Deemed Made | 468A.07-00 |
| | 201450011 | |
| Section 468B | Special Rules For Designated Settlement Funds | 468B.00-00 |
| | 201208036 201347019 201411027 | |
| | • In General | 468B.01-00 |
| | 201447005 201450019 202050003 202139004 | |
| | • Taxation of Designated Settlement Funds | 468B.02-00 |
| | 201347019 201411027 201718018 201803005 201923010 201930004 202203009 202337009 | |
| | • Other Funds | 468B.06-00 |
| | 201322026 201718029 201922023 202203009 | |
| | • Clarification Of Taxation of Certain Funds | 468B.07-00 |
| | 201208036 201347019 201411027 | |
| Section 469 | Passive Activity Losses and Credits Limited | 469.00-00 |
| | 201244017 201312041 201324018 201411025 201427016 201515032 201804007 202006010 202006012 202007015 202229036 202308003 202309003 | |
| | • Disallowed Loss and Credit | 469.01-00 |
| | • <i>Closely Held C Corporation</i> | 469.01-02 |
| | 201411025 | |

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| | • Passive Activity Defined 201341030 202151005 202229036 202308003 202309003 | 469.03-00 |
| | • <i>Definition of Activity</i> 201221012 201634022 201341030 201411025 201634022 201651003 201725003 201804007 202006010 202007015 202308003 202309003 | 469.03-03 |
| | • Rules Determining Income or Loss 201348013 | 469.05-00 |
| | • Disposition of Entire Interest in Passive Activity 201415002 201428008 | 469.07-00 |
| | • Material Participation Defined 201317010 202229036 | 469.08-00 |
| | • Other Definitions and Rules 201348013 | 469.10-00 |
| | • Real Property Business 201321021 201427016 201504010 201638014 201638015 201638016 201804007 202006010 202006012 202007015 202223010 202223011 202226003 | 469.14-00 |
| Section 471 | General Rule for Inventories 201504011 202114019 | 471.00-00 |
| | • Inventories at Cost 202114019 | 471.03-00 |
| Section 472 | Last-In, First-Out Inventories 201836005 | 472.00-00 |
| | • Election 201208033 201342009 202014014 | 472.01-00 |
| | • LIFO Conformity Requirement 201550031 | 472.05-00 |
| Section 475 | Mark to Market Accounting Method for Dealers in Securities 201238025 201423019 201507019 | 475.00-00 |
| | • Treatment of Securities Marked to Market 201314042 | 475.01-00 |
| | • Exceptions to Mark to Market Treatment | 475.02-00 |
| | • <i>Securities Held for Investment</i> 201423019 | 475.02-01 |
| | • <i>Identification Requirements</i> 201432016 | 475.02-04 |
| | • Character of Gain or Loss 201432016 | 475.04-00 |
| | • Definitions 201238025 201529006 | 475.05-00 |
| | • Commodities Dealers 201623005 | 475.06-00 |
| | • Commodities Traders 201623005 | 475.07-00 |
| | • Securities Traders 201239004 201423019 201432016 202009013 202037007 202048009 202143004 202143005 202145015 202150001 202325003 202329006 202403006 | 475.08-00 |

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| Section 481 | Adjustments Required by Changes in Method of Accounting 201350033 201403015 201426025 201436048 201503011 201521012 201547004 201716002 202123007 | 481.00-00 |
| | • Pre-1954 Adjustments | 481.02-00 |
| | • <i>Involuntary</i> 201231004 201442049 | 481.02-02 |
| | • Acceleration of Adjustment 202139004 | 481.07-00 |
| Section 482 | Allocation of Income and Deductions Among Taxpayers 201945026 202107010 202107011 202118013 202538023 202618011 | 482.00-00 |
| | • Control 201751014 | 482.02-00 |
| | • Setoffs 202618011 | 482.04-00 |
| | • Services 201751014 | 482.09-00 |
| | • <i>Costs of Services</i> 202618011 | 482.09-04 |
| | • Transfer or Use of Intangibles 202118013 | 482.11-00 |
| | • <i>Cost Sharing Agreements</i> 202118013 | 482.11-08 |
| Section 483 | Interest on Certain Deferred Payments | 483.00-00 |
| | • Payments to Which Section Applies | 483.02-00 |
| | • <i>Indefinite as to Time, Liability, or Amount (Contingent)</i> 201451003 | 483.02-01 |

Section 501

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

501.00-00

201204019 201210044 201216040 201217018 201217019 201218041 201219024
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• Instrumentalities of U.S.

501.01-00

201749019 201503016 201503019 201509039 202340020 202344017 202413013
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• Title-Holding Company

501.02-00

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

501.03-00

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202334016 202334017 202334018 202336016 202336017 202336018 202336019
202336020 202336021 202336022 202336023 202336024 202336025 202336026

202336027 202336029 202336031 202338007 202338008 202338009 202338010
202338011 202338012 202338013 202338014 202338015 202338016 202338017
202338018 202338019 202338020 202338021 202338022 202338023 202338024
202338025 202338026 202339011 202339012 202339013 202339014 202339015
202339016 202339017 202339018 202339019 202339020 202339021 202339022
202339023 202339024 202339025 202339026 202339027 202339028 202339029
202339030 202339031 202339032 202339033 202339034 202339035 202339036
202339037 202339040 202339041 202339042 202339043 202339044 202339045
202340018 202340019 202340020 202342016 202342017 202343037 202344016
202344017 202345011 202345012 202346009 202346029 202346031 202346032
202346033 202346034 202347016 202347018 202347019 202348011 202348012
202350017 202351012 202351013 202351015 202351016 202352021 202401019
202402012 202402014 202403013 202403016 202403018 202403019 202404006
202404007 202404009 202404010 202405007 202405008 202405009 202405011
202405012 202405013 202405014 202408008 202409017 202409018 202409020
202411013 202412010 202412011 202414005 202414006 202414010 202419018
202419019 202419021 202419022 202419023 202419024 202419025 202420031
202421008 202421009 202424021 202424022 202425013 202425014 202425015
202425016 202426015 202426016 202426017 202428006 202429018 202429019
202429020 202429021 202430008 202430009 202431012 202431014 202431015
202432020 202433014 202434012 202436014 202436015 202436016 202436017
202437007 202442006 202442007 202442009 202442010 202443019 202443020
202443021 202443022 202443023 202443024 202443025 202444010 202444011
202444012 202446012 202446013 202447017 202448012 202448013 202448014
202449018 202450013 202450014 202452014 202452015 202452017 202501012
202501013 202501014 202503015 202504019 202505024 202508005 202508006
202509015 202510013 202510014 202511016 202512003 202514005 202514006
202514007 202514008 202514009 202514011 202515015 202515016 202516009
202517017 202517019 202517020 202518017 202519011 202520011 202520012
202520013 202521022 202521023 202521025 202523007 202523010 202525013
202527013 202527015 202527016 202528013 202530011 202530013 202530014
202530019 202532014 202532015 202532016 202533010 202533011 202534005
202534006 202534007 202534008 202534009 202534010 202535012 202535013
202535014 202536030 202536032 202536033 202536034 202536035 202536036
202536038 202536039 202536040 202536042 202537004 202537005 202538030
202538031 202538032 202538033 202538034 202538035 202538036 202538037
202538039 202538042 202539011 202539012 202539013 202540009 202540010
202540011 202540012 202540014 202540015 202540016 202540018 202540022
202540023 202540024 202540026 202547020 202547023 202548024 202548026
202548027 202549015 202549021 202550030 202550032 202550033 202550034
202550041 202550043 202550044 202551042 202551043 202552024 202552030
202552031 202552033 202552036 202552037 202552038 202601015 202602001
202604001 202606001 202606003 202606004 202606005 202606007 202607022
202607023 202610020 202611010 202611012 202611014 202611015 202612010
202614028 202614029 202614031 202617013 202618012 202620006 **202621009**

• *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

| | |
|---|-----------|
| <ul style="list-style-type: none"> • <i>Unincorporated Associations</i> | 501.03-04 |
| 201241010 201731016 201827013 202015019 202405008 202414005 202414008 202448016 202532015 202538032 202549019 202550044 | |
| <ul style="list-style-type: none"> • <i>Corporations</i> | 501.03-05 |
| 201202038 201204019 201204020 201204021 201205011 201210041 201211026 201215011 201218041 201219025 201219028 201224033 201224036 201227006 201228042 201229001 201229010 201230025 201233018 201236033 201241011 201242014 201244021 201245021 201325014 201701020 201333014 201338052 201346012 201405023 201410035 201419016 201423026 201426028 201428021 201446025 201451036 201521016 201550043 201615018 201622035 201643025 201702042 201712014 201717048 201718038 201721022 201740022 201742028 201743018 201814010 201824012 201832013 201832015 201835012 201838008 201841007 201841008 201847011 201904016 201908024 201917008 201922038 201924018 201929021 201934008 201940010 201941030 201942011 201944017 202009028 202019028 202022005 202022006 202022007 202033006 202041009 202046010 202047009 202047012 202047014 202049005 202101006 202102012 202105009 202105011 202109007 202110044 202114023 202118021 202127040 202131011 202131013 202141028 202145031 202152021 202228015 202237011 202237019 202240028 202242016 202304014 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 202614028 202618012 202618013 202621009 | |
| <ul style="list-style-type: none"> • <i>Civil Rights Groups</i> | 501.03-07 |
| 201217021 201701023 201640019 | |
| <ul style="list-style-type: none"> • <i>Educational Organizations</i> | 501.03-08 |
| 201252025 201303018 201304011 201305013 201323025 201327015 202134018 201345032 201405024 201415009 201417017 201417018 201424024 201426035 201433020 201435015 201440023 201445014 201503017 201509040 201510059 201516069 201527044 201550043 201608016 201619010 201621016 201644019 201717048 201741001 201819011 201902032 201945029 202222007 202224013 202235012 202304014 202322019 202426015 202451009 202521024 202602003 202606006 | |
| <ul style="list-style-type: none"> • <i>Fraternal Beneficiary Societies; Secret Societies (See Also 0501.08-00)</i> | 501.03-09 |
| 201951012 | |
| <ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> | 501.03-11 |
| 201210041 201317012 201328035 201445015 201451037 201702002 201703005 201744019 202004012 | |
| <ul style="list-style-type: none"> • <i>Labor Organizations (See Also 0501.05-00)</i> | 501.03-12 |
| 202536030 | |
| <ul style="list-style-type: none"> • <i>Libraries, Museums, etc.</i> | 501.03-13 |
| 201221024 201517011 | |
| <ul style="list-style-type: none"> • <i>Literary Organizations</i> | 501.03-14 |
| 201433020 | |
| <ul style="list-style-type: none"> • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> | 501.03-15 |
| 201215011 201322041 201335024 201438032 202429017 | |
| <ul style="list-style-type: none"> • <i>Political Action Organizations</i> | 501.03-17 |
| 201712015 202005020 | |
| <ul style="list-style-type: none"> • <i>Prevention of Cruelty Groups</i> | 501.03-18 |
| 201337017 201831013 202404008 | |

| | |
|--|-----------|
| <ul style="list-style-type: none"> • <i>Public Recreation Facilities and Athletic Organizations</i> 201204020 201340021 201343028 201619010 201918018 202131011 202140017 202144030 202152019 202152022 202328021 202349013 202351016 202521023 202532016 | 501.03-19 |
| <ul style="list-style-type: none"> • <i>Religious Organizations</i> 201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022 201904008 202007019 202138010 | 501.03-20 |
| <ul style="list-style-type: none"> • <i>Research Organizations</i> 201701022 202129017 | 501.03-21 |
| <ul style="list-style-type: none"> • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201634025 201415003 201423030 201432037 201652029 202207010 202409019 202606006 | 501.03-22 |
| <ul style="list-style-type: none"> • <i>Scientific Organizations</i> 201311030 201313032 201701022 201717048 201818018 202126024 202521024 | 501.03-24 |
| <ul style="list-style-type: none"> • <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201632022 201340021 201415007 201451036 201505042 201716048 202004015 | 501.03-25 |
| <ul style="list-style-type: none"> • <i>State Instrumentalities</i> 201411018 | 501.03-26 |

• *Organizational and Operational Tests*

501.03-30

201203024 201205012 201210043 201215011 201216040 201234030 201250027
201250028 201305013 201306028 201314047 201314049 201317012 201322041
201323037 201327017 201330037 201632020 201632021 201632023 201731016
201911016 202021021 202021026 201330037 201331007 201334043 201340021
201341037 201349023 201351029 201407016 201407017 201410043 201410044
201411038 201411042 201412022 201414024 201414033 201417024 201423030
201424027 201428031 201430014 201433016 201441017 201446029 201510059
201511024 201517015 201525011 201525012 201526020 201526021 201526023
201541012 201543019 201604018 201610026 201615016 201615017 201617012
201619010 201648020 201649016 201710033 201712017 201718039 201729023
201734010 201736024 201736025 201737013 201738012 201739016 201740023
201742028 201743018 201743019 201747008 201802015 201802016 201810009
201814009 201816011 201819011 201822032 201823006 201824012 201831014
201832019 201833018 201838008 201838009 201844013 201847010 201852020
201904015 201904016 201907008 201921019 201927022 201929021 201931011
201931012 201935013 201936010 201940008 201940010 201940011 201941030
201942011 201944017 201947020 201951012 202004011 202004015 202005021
202011008 202012013 202014017 202014022 202015017 202015027 202016019
202016023 202016024 202016028 202017030 202017031 202017034 202017035
202022006 202022007 202031011 202033006 202034011 202047009 202047012
202052022 202102009 202102010 202102011 202102012 202102013 202105009
202107012 202109007 202117017 202122014 202122018 202124012 202124013
202125020 202125022 202131011 202138007 202138008 202139011 202141024
202141025 202141027 202141029 202145028 202145031 202150031 202152020
202202017 202213013 202214014 202217008 202217009 202218026 202221011
202221019 202222007 202226018 202231015 202234007 202236011 202237019
202238010 202240028 202242009 202242012 202242015 202242023 202243019
202244018 202244020 202244021 202247015 202247016 202302017 202304014
202305015 202305017 202307007 202308012 202309017 202310011 202310013
202311007 202314016 202316010 202323011 202324011 202332015 202332018
202335019 202336030 202348011 202349013 202351015 202402012 202403013
202403015 202405006 202405009 202405013 202408009 202409020 202411013
202413012 202414007 202416015 202419020 202419025 202420031 202421010
202422012 202424022 202426015 202431012 202431013 202432020 202437006
202442010 202443020 202443025 202446012 202446013 202446014 202448016
202449015 202449016 202449018 202451019 202452014 202452017 202501013
202504019 202504020 202508005 202510014 202512003 202514009 202515015
202515016 202516008 202517017 202520011 202523007 202523008 202530019
202532012 202532017 202534007 202534008 202534010 202534011 202536030
202536031 202536033 202536035 202536036 202536037 202536038 202536039
202536040 202537004 202537005 202538029 202538030 202538031 202538037
202538038 202538041 202538042 202539011 202539012 202539013 202540010
202540011 202540013 202540014 202540015 202540023 202540024 202540025
202547022 202549019 202549021 202550039 202550041 202551043 202552024
202552032 202552033 202602003 202606004 202606007 202607023 202610017
202610020 202611012 202611015 202612010 202618013 202619019 **202621010**

• *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
202351013 202351014 202405007 202517019 202520011 202534011 202538042

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| <ul style="list-style-type: none"> • Civic Leagues and Social Welfare Groups (See Also 0501.03-25) | 501.04-00 |
| <p>201204018 201205014 201213032 201214035 201215014 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201224031 201224034 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016 201329022 201731017 201749020 202021024 201331006 201333017 201333018 201334045 201335017 201338053 201338055 201349018 201351024 201403019 201403020 201406019 201409013 201411039 201414028 201424028 201425013 201429031 201443021 201449002 201451033 201503020 201505043 201507025 201511025 201518018 201552032 201615014 201640021 201641026 201642037 201710032 201710034 201736026 201750019 201801014 201802018 201803010 201810010 201820020 201832016 201832017 201907013 201922039 201932016 201933014 201933015 201941028 201951011 201951014 202009025 202014018 202015024 202015028 202017039 202022009 202023008 202047015 202052012 202105008 202110020 202120016 202124010 202126025 202128009 202130015 202135009 202145030 202151006 202210023 202214013 202216018 202227011 202227012 202228016 202230013 202232019 202233017 202235011 202244016 202247012 202251008 202306010 202306011 202306013 202317021 202319023 202321015 202323013 202331004 202333005 202336028 202347017 202402015 202414009 202434013 202501016 202502006 202527014 202530010 202530017 202538026 202539014 202540017 202540019 202550040 202551047 202603002 202612009 202614035 202618015</p> | |
| <ul style="list-style-type: none"> • Local Associations of Employees | 501.04-01 |
| <p>201321033 201321035 201321036 201321038 201323027 201323032 201443020 201736026 201810010</p> | |
| <ul style="list-style-type: none"> • Prepaid Medical Care Association (See Also 0501.03-10) | 501.04-02 |
| <p>201406019 201451033 202101007 202331004</p> | |
| <ul style="list-style-type: none"> • Political Activities Organizations | 501.04-03 |
| <p>201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403020 201424028 201449002 201552032 201615014 201951013 202022009 202120016</p> | |
| <ul style="list-style-type: none"> • Community | 501.04-06 |
| <p>201338053 201941028 202023008 202047014 202226014 202227012 202230013 202237011 202323013 202336028 202344018 202414009 202538026 202618015</p> | |
| <ul style="list-style-type: none"> • Homeowners Association | 501.04-07 |
| <p>201204017 201224032 201224035 201234028 201325016 201548020 201604019 201623013 201636044 201736027 201803010 201805014 201832014 201832016 201832017 201932016 201933015 201951014 202014018 202015028 202040009 202047015 202124010 202128009 202130015 202145030 202226014 202227012 202230013 202321015 202323013 202414009 202434013 202452016 202501016 202502006 202527014 202530010 202530017 202538026 202540017 202540019 202550040 202550045 202551047 202612009 202614035</p> | |
| <ul style="list-style-type: none"> • Labor Organizations | 501.05-00 |
| <p>201217022 201311031 201646007 201824014 201951011 202345010 202350014 202350016 202501015</p> | |
| <ul style="list-style-type: none"> • Agriculture and Horticulture Organizations | 501.05-01 |
| <p>201205011 201205015 201233018 201327015 201508011 201640024 201716049 201729021 201746027 201849012 201905005 202005022 202339038 202345010 202405015 202420029 202443018</p> | |

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

201205014 201205015 201213032 201215014 201218018 201231013 201237021
201246039 201321026 201329023 201329024 201646005 201701019 201731015
201749016 201338047 201347023 201349019 201349021 201405025 201406020
201420021 201425014 201430018 201446026 201451038 201502015 201509041
201514019 201521017 201527045 201540017 201617010 201631015 201633035
201633036 201633037 201639016 201649017 201702044 201715003 201717045
201718040 201721020 201733016 201736028 201750020 201751023 201809007
201811016 201814011 201821013 201832018 201906014 201907007 201931009
201931010 201931013 201940009 201941025 201944014 201945028 201951010
201951011 202007021 202009027 202010004 202013016 202015020 202015022
202015025 202017028 202018008 202034010 202050016 202052025 202052040
202110021 202122015 202149014 202213010 202214015 202221016 202224014
202232020 202232021 202232022 202232023 202237012 202248013 202309016
202319017 202333006 202346030 202420028 202422011 202429016 202429022
202447016 202507012 202530018 202536041 202538027 202538040 202540021
202547021 202550046 202610018 202610019 202611013 202614030 202618014

• Performance of Particular Services for Members 501.06-01

201203018 201205014 201205015 201213032 201231013 201242016 201321026
201327015 201701019 201731015 201749016 201347022 201411040 201424023
201425014 201432026 201529010 201540017 201605020 201622033 201633037
201639016 201649017 201715003 201726014 201733016 201736028 201746028
201750020 201751023 201810011 201811016 201818017 201820019 201832018
201836009 201907007 201924019 201931010 201931013 201940009 201941025
201944014 201945028 202007021 202009027 202010004 202015020 202015022
202015025 202017028 202018008 202034010 202050016 202110021 202117016
202122015 202122016 202126023 202149014 202213010 202214015 202221016
202224014 202232020 202232021 202232022 202232023 202237012 202346030
202405010 202420028 202429016 202507012 202538040 202540021 202547021
202550046 202610018 202610019 202611013

• Conduct of Business for Profit 501.06-02

201327015 201810011 201814011 202018008 202117016 202122016 202221016

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

201217022 201347022 201621017 201746028

| | |
|--|-----------|
| <ul style="list-style-type: none"> • Social Clubs | 501.07-00 |
| 201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 201322044 201323033 201329025 201330041 201612014 201634026 201749011 201330041 201333019 201338044 201338050 201405026 201405027 201406016 201407024 201414029 201418056 201428009 201429028 201434022 201442058 201445027 201448021 201448022 201450023 201451030 201451039 201501015 201511024 201515035 201529011 201551010 201605021 201615019 201615021 201623012 201635007 201635008 201636045 201638028 201640020 201642036 201644021 201702043 201706020 201732035 201745013 201750021 201751022 201806012 201824013 201824014 201835007 201845030 201848017 201928016 201941026 201943026 201948009 201951012 202015018 202015023 202017037 202019027 202022008 202034012 202052013 202052018 202052020 202052021 202052024 202052027 202052035 202052045 202052046 202052047 202052048 202110023 202110025 202110028 202110032 202110033 202110035 202110037 202110039 202110040 202110041 202110043 202110046 202110047 202123009 202124011 202150022 202150024 202150032 202213011 202216021 202216022 202221012 202221015 202226012 202226015 202226019 202227010 202230010 202230012 202230014 202233015 202237013 202237014 202237015 202237018 202238012 202238013 202238015 202238016 202239016 202239019 202240021 202240023 202240024 202240025 202242013 202242019 202242022 202243010 202243012 202243014 202243015 202243016 202243018 202244014 202244015 202244022 202245007 202245008 202246012 202246014 202246016 202248015 202249017 202302016 202303013 202304010 202304011 202304013 202305013 202306014 202310012 202317023 202318022 202318023 202319019 202319024 202321014 202323009 202323012 202323014 202326021 202327016 202327017 202343038 202402013 202403014 202403017 202422014 202437008 202442008 202505023 202505025 202514010 202517018 202530015 202538028 202540020 202550031 202552029 202602002 202604002 202606002 | |
| <ul style="list-style-type: none"> • Profit v. Not for Profit | 501.07-01 |
| 201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201835007 202015023 202319022 202505023 202505025 | |
| <ul style="list-style-type: none"> • Distribution of Assets | 501.07-02 |
| 201204018 201213034 201213035 201515035 202226016 | |
| <ul style="list-style-type: none"> • Leases or Sales of Club Property | 501.07-03 |
| 201204018 201302043 201306027 201315030 201629009 202201014 202227010 202343038 202422014 | |
| <ul style="list-style-type: none"> • Automobile Clubs | 501.07-04 |
| 201430019 | |
| <ul style="list-style-type: none"> • Business with Nonmembers | 501.07-05 |
| 201204018 201219032 201634026 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 201615019 201635008 201706020 201806011 201835007 201845030 201943025 201948009 202011007 202015023 202017037 202227010 202242013 202401018 202422014 202538028 202540020 202550031 | |
| <ul style="list-style-type: none"> • Payment of Benefits to Members | 501.07-06 |
| 201219032 201306027 201642036 201845030 201941026 201943025 202015018 | |
| <ul style="list-style-type: none"> • Fraternal Beneficiary Societies (See Also 0501.03-09) | 501.08-00 |
| 201425015 201717046 201720011 201951012 202003007 202239015 202332017 202521026 202530012 202549020 202603001 | |
| <ul style="list-style-type: none"> • Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) | 501.09-00 |
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| <ul style="list-style-type: none"> • <i>Permissible Benefits</i> 202039003 201451040 201605015 201703014 201947010 202034001 202125002 | 501.09-01 |
| <ul style="list-style-type: none"> • <i>Geographic Locale</i> 201221030 201330039 201330039 201415008 | 501.09-02 |
| <ul style="list-style-type: none"> • <i>Inurement</i> 201321040 201634029 201351026 201605015 201625004 201625018 201734009 201833013 | 501.09-03 |
| <ul style="list-style-type: none"> • <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014 201835011 202236004 | 501.09-04 |
| <ul style="list-style-type: none"> • Domestic Fraternal Societies, Orders, and Associations 201240026 201340022 201620014 201721021 201805015 202133015 202222006 202316012 202319021 | 501.10-00 |
| <ul style="list-style-type: none"> • Local Benevolent Life Insurance Associations, etc. 201247019 201431031 201814012 202232017 | 501.12-00 |
| <ul style="list-style-type: none"> • <i>Mutual Ditch or Irrigation Companies</i> 201246038 | 501.12-01 |
| <ul style="list-style-type: none"> • <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031 | 501.12-02 |
| <ul style="list-style-type: none"> • <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028 | 501.12-03 |
| <ul style="list-style-type: none"> • Cemetery Companies 201409009 201428011 201428029 201605019 202419017 202448015 | 501.13-00 |
| <ul style="list-style-type: none"> • Credit Unions 201416009 201447039 | 501.14-00 |
| <ul style="list-style-type: none"> • Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201713012 201713013 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016 | 501.15-00 |
| <ul style="list-style-type: none"> • Organized to Finance Crop Operations 201333014 | 501.16-00 |
| <ul style="list-style-type: none"> • Supplemental Unemployment Benefit Trusts 201406018 201411041 | 501.17-00 |
| <ul style="list-style-type: none"> • Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015 202052016 202149011 202221010 202611011 | 501.19-00 |
| <ul style="list-style-type: none"> • Section 501(c)(25) Organizations 202226017 | 501.25-00 |
| <ul style="list-style-type: none"> • Religious and Apostolic Organizations 201310047 202523009 | 501.26-00 |
| <ul style="list-style-type: none"> • Cooperative Hospital Service Organizations 201218016 | 501.27-00 |
| <ul style="list-style-type: none"> • Dedication of Assets to an Exempt Organization 201706019 201841007 201841008 201904016 201940010 201941030 201942011 | 501.29-00 |
| <ul style="list-style-type: none"> • Control of Corporation 201224031 201224034 201247017 201428029 201433017 201839015 202020024 202101008 202504021 202536042 202606003 202614031 | 501.30-00 |

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| <ul style="list-style-type: none"> • <i>Closely Controlled Organizations</i> 201306026 | 501.30-01 |
| <ul style="list-style-type: none"> • <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047 | 501.30-02 |
| <ul style="list-style-type: none"> • <i>Proof of Exemption</i> 201235023 201701020 201649016 201710035 201710036 201835012 202032008 202114023 202313008 202313009 | 501.31-00 |
| <ul style="list-style-type: none"> • <i>Domestic Fraternal Societies</i> 201404012 | 501.31-01 |
| <ul style="list-style-type: none"> • <i>Income Inures v. does Not Inure to Private Individual</i> 201202038 201202039 201203024 201203025 201204019 201204021 201205010 201205012 201209011 201209012 201209013 201210042 201211025 201211026 201213030 201213031 201215012 201215013 201217019 201218021 201219028 201219032 201226029 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234030 201241011 201242015 201244021 201247018 201250025 201250027 201250029 201252024 201252026 201302040 201302041 201303017 201303019 201303020 201305011 201305012 201305013 201307014 201308032 201310046 201310049 201311029 201311030 201311033 201313032 201314045 201314048 201314049 201315029 201323028 201323035 201326019 201330037 201330043 201701021 201911008 202039019 201308032 201330037 201330043 201337017 201350047 201403018 201410035 201411038 201411039 201417017 201419019 201424024 201428022 201428026 201428027 201433019 201433020 201443021 201443022 201451043 201451045 201502017 201504017 201511026 201514011 201515037 201519033 201519034 201519035 201529012 201533014 201545028 201545029 201548021 201548025 201604018 201614038 201617011 201620011 201631014 201636046 201637017 201714031 201729023 201740023 201746027 201808019 201831013 201831014 201832019 201843013 201907008 201918020 202016022 202016026 202022005 202044011 202110034 202113008 202113009 202118022 202122017 202309016 202342018 202429016 202436013 202449017 202514005 202530014 202540013 202604001 | 501.32-00 |
| <ul style="list-style-type: none"> • <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

501.33-00

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• *Trustees Serve Private Interest* 501.33-01
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• "Exclusively" Test 501.35-00
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• *Business Activities* 501.36-00
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202618012

• *Section 501(c)(3) Organizations* 501.36-01
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202620005

• *Fairs, Trade Shows, Exhibitions, etc. (See also 0512.07-00)* 501.36-02
202031011 202047014 202125022 202127040 202237011

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| | • <i>Publishing Activities, Radio, Television, etc.</i> | 501.36-03 |
| | 201204021 201252025 201433020 201526020 201710031 201710033 201835008 202005021 202144028 202342018 | |
| | • <i>Fund Raising (See also 0512.06-00)</i> | 501.36-04 |
| | 201323037 201407020 201416010 | |
| | • Legislative and Political Propaganda Activities | 501.38-00 |
| | 201415007 201505042 202206013 | |
| | • "Action" Organizations | 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 | |
| | • Organizations to Which Section Applies | 503.01-00 |
| | 202309016 | |
| | • Future Status of Organizations Denied Exemption | 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 |
| | • Denial of Exemption | 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 202614004 | |
| | • Termination Under Section 507(a)(1) | 507.01-00 |
| | 201230026 201417020 201417021 201427019 | |
| | • <i>Special Rules</i> | 507.01-01 |
| | 201345033 201345034 | |
| | • Termination Under Section 507(b)(1)(B) | 507.04-00 |
| | 201441018 | |
| | • Liability of Transferee Organizations | 507.05-00 |
| | 201243015 201244020 201321024 201321025 | |
| | • Imposition of Tax | 507.06-00 |
| | 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030 | |
| | • Aggregate Tax Benefit | 507.07-00 |
| | 201244020 201321025 201603033 201603034 | |
| | • Substantial Contributor | 507.08-00 |
| | 201609001 | |
| | • Value of Assets | 507.09-00 |
| | 201321024 201321025 | |

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| Section 508 | Special Rules With Respect to Section 501 (c)(3) Organizations | 508.00-00 |
| | 202119002 | |
| | • New Organizations | 508.01-00 |
| | 201446025 | |
| | • <i>Presumption</i> | 508.01-01 |
| | 202540018 | |
| | • Exceptions | 508.02-00 |
| | 202549024 | |
| | • Governing Instruments | 508.04-00 |
| | 201931011 | |
| Section 509 | Private Foundation Defined | 509.00-00 |
| | 202023012 | |
| | • Definitions | 509.01-00 |
| | 201418067 | |
| | • <i>Private Foundation</i> | 509.01-01 |
| | 201306023 201802017 201825004 202047011 | |
| | • <i>Support</i> | 509.01-02 |
| | 201239011 201240036 201342011 201711014 | |
| | • Exceptions to Private Foundation Status | 509.02-00 |
| | 201335018 201417018 202023012 | |
| | • <i>Publicly Supported Organizations</i> | 509.02-01 |
| | 202039020 201445015 201507024 201620016 201729025 201733019 201850023 | |
| | 201909015 201923027 202023012 202031009 202034007 202034008 202126029 | |
| | 202144032 202228019 202235013 202245012 202248017 202305020 202309021 | |
| | 202313009 202313010 202344020 202349019 202512004 202522008 202523013 | |
| | 202539017 202550047 | |
| | • <i>Supporting Organizations</i> | 509.02-02 |
| | 201314044 202611016 | |
| | • <i>Churches</i> | 509.02-04 |
| | 201310045 202549024 | |
| | • Continuation of Private Foundation Status | 509.03-00 |
| | 201424025 | |
| Section 511 | Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable) | 511.00-00 |
| | 201206018 201219024 201251019 201701002 201405029 201406020 201410037 | |
| | 201424025 201425016 201426029 201429029 201440022 201441019 201451044 | |
| | 201501014 201503018 201545027 201626004 202415003 | |
| | • Organizations Subject to Tax | 511.01-00 |
| | 201406019 | |
| | • Section 501(c)(2) Corporations | 511.02-00 |
| | 201241018 | |
| Section 512 | Unrelated Business Taxable Income (Taxable v. Not Taxable) | 512.00-00 |
| | 201208038 201209014 201218014 201218015 201223021 201250025 201251019 | |
| | 201306023 201311032 201311036 201321024 201321025 201323029 201328035 | |
| | 201701002 201406020 201407022 201409009 201413012 201422027 201423027 | |
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| | 201451044 201501014 201503018 201613014 201613015 201630009 201636042 | |
| | 201636043 201710005 201729013 201729014 201730022 201837014 202133014 | |
| | • Exception, Additions, and Limitations on Unrelated Income | 512.01-00 |
| | 201206018 201425016 201430017 201503018 201644019 202002010 | |

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| | • <i>Rents and Royalties</i> | 512.01-01 |
| | 202039018 201444043 201644019 201740002 | |
| | • <i>Rent v. Ordinary Business Profits</i> | 512.01-02 |
| | 201422027 201849009 | |
| | • Investments and Other Speculative Activities--Foundation (See Also 0501.26-06) | 512.04-00 |
| | 201329028 201333020 201413012 201613014 201613015 201636042 201636043 201729013 201729014 201730022 | |
| | • Advertising (See Also 0501.26-02) | 512.05-00 |
| | 201405029 201837014 | |
| | • Fund-Raising Activities (See Also 0501.26-06) | 512.06-00 |
| | 201330043 201330043 | |
| | • Definitions | 512.09-00 |
| | • <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> | 512.09-03 |
| | 201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027 201833013 201844005 | |
| | • Modifications | 512.10-00 |
| | 201409009 201435017 201441018 201503018 201603032 202027003 | |
| Section 513 | Unrelated v. Not Unrelated Trade or Business | 513.00-00 |
| | 201219024 201219031 201250025 201251019 201320023 201322054 201701002 201406020 201413012 201417018 201422027 201423027 201423030 201430018 201440023 201445015 201543017 201603032 201613014 201613015 201633032 201636042 201636043 201644019 201710005 201729013 201729014 201730022 202331004 | |
| | • Trusts | 513.01-00 |
| | 201613014 201613015 201636042 201636043 201729013 201729014 201730022 | |
| | • Advertising, etc., Activities | 513.02-00 |
| | 201811016 201837014 | |
| | • Sales and Service to Public | 513.04-00 |
| | 201205013 201221024 201428030 202125020 | |
| | • Games of Chance | 513.05-00 |
| | 202002010 | |
| Section 514 | Unrelated Debt-Financed Income | 514.00-00 |
| | 201418061 201422027 201430017 201434024 201434026 201849009 202225007 | |
| | • Rent and Deductions | 514.01-00 |
| | 201740002 | |
| | • Definitions--Debt-Financed Property | 514.06-00 |
| | 201221024 201418061 201434024 201434026 201603032 201702002 201703005 201740002 202225007 | |
| | • Acquisition Indebtedness | 514.07-00 |
| | 201206018 201246040 201740002 | |
| Section 521 | Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt) | 521.00-00 |
| | 201333014 201511020 201835010 | |
| | • Farmers' v. Not a Farmers' Cooperative | 521.01-00 |
| | 202402013 | |
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Manner of Electing Optional Adjustment to Basis of Partnership Property

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201201007 201201014 201213006 201213024 201214006 201240008 201250012
201314013 201632006 201632007 201632008 201632009 201341002 201352008
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| | • General Rule 201244003 | 855.01-00 |
| Section 856 | Definition of Real Estate Investment Trust 201204006 201205004 201208007 201208012 201208014 201214009 201216031 201218007 201226004 201232032 201234006 201238009 201244012 201250019 201251005 201252009 201304004 201310020 201311009 201313017 201314002 201315007 201316013 201317001 201320007 201323016 201327006 201328018 202001011 201341032 201407011 201418037 201423011 201424020 201427001 201428004 201428005 201429017 201429024 201431018 201431020 201432014 201433011 201441014 201443017 201444022 201450005 201450017 201509019 201516018 201516049 201521006 201523015 201528006 201537020 201546006 201549013 201549023 201551007 201620001 201647005 201705007 201716002 201716043 201720008 201725002 201732012 201819006 201828008 201828009 201843004 201848008 201904005 201917006 201923023 201928013 201929014 201929015 201930003 201939001 201948006 201949004 201949005 201949007 202002009 202002012 202006001 202012003 202012012 202015015 202020007 202024003 202029002 202031001 202035005 202035008 202037008 202040001 202051004 202051006 202051008 202053008 202102002 202104002 202104008 202105006 202110004 202110005 202111003 202120006 202120013 202121006 202123002 202128006 202129005 202142005 202144006 202144011 202144012 202148004 202148005 202149005 202205003 202205004 202205005 202205006 202205007 202205008 202205009 202205010 202205011 202205012 202205013 202206001 202206002 202206003 202206004 202206005 202211007 202213003 202220012 202226002 202235006 202237004 202301003 202305005 202314010 202324003 202329004 202329005 202334011 202336001 202340012 202344007 202349012 202401011 202402002 202405001 202413004 202414004 202421004 202424011 202432017 202440007 202505013 202506007 202510011 202510012 202517001 202517004 202517012 202518002 202518003 202518004 202518005 202520010 202522005 202527007 202527008 202527009 202527010 202530005 202532001 202533008 202533009 202536023 202536024 202536025 202536029 202540002 202550016 202551037 202551040 202551041 202552014 202601013 | 856.00-00 |
| | • Income Requirements 201225008 201225009 201246013 201407011 201418022 201428002 201433005 201518010 201522002 201524017 201527012 201527013 201546006 201602003 201605005 201620001 201649013 201652012 201722016 201732012 201742008 201742009 201742010 201742011 201742012 201742013 201751011 201816002 201816003 201820012 201841002 201845001 201848013 201901001 201907001 201910002 201928013 201939001 202005017 202005018 202006001 202024003 202029002 202102002 202132002 202133003 202150014 202205001 202235006 202305009 202317017 202317018 202334007 202335004 202335005 202346008 202409002 202410005 202415001 202419004 202419005 202419006 202419007 202419008 202419009 202424011 202506007 202522001 202549006 202550015 202551040 | 856.01-00 |
| | • Investment Requirements 201236006 201315007 201406009 201428002 201450017 201503010 201515009 201518010 201521006 201524017 201551007 201602003 201628009 201740017 201820012 201930003 202002009 202002012 202031001 202424011 202506007 | 856.02-00 |

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| | • Rents From Real Property | 856.04-00 |
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| | 201727004 | |
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| | • Election 201507013 201507016 201539018 201620006 201650006 | 911.11-00 |
| | • <i>Timely filed returns</i> 201507013 201507016 201539018 201650006 | 911.11-01 |
| | • <i>Reelection</i> 201231006 201308023 201308023 201344007 201347016 201429015 201433002 201444023 201504002 201509027 201511017 201517004 201538016 201620006 201743014 201909006 202122001 202303010 202336002 202408006 202549005 202610010 | 911.11-03 |
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| | 201407010 201503009 201504006 201504008 201637005 | |
| | • Election by Foreign Insurance Company to be Treated as Domestic Corporation | 953.06-00 |
| | 201303005 201612007 202021019 202134017 201351010 201451012 201537009 201539006 201611001 201722003 201730007 201744009 201807007 201845024 201845025 201905003 201950003 202037005 202040004 202051007 202102008 202422010 202515009 202614011 202617011 | |
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| | 201235007 | |
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| | 201201016 201228020 201407010 201503009 201504006 201504008 201637005 201644008 201644009 201644010 201648015 201648016 201718020 201739009 | |
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| | 201226011 201241002 | |
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| | 201206003 201325005 201332007 201340010 201532033 | |
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| | 201516064 | |
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| | 202038001 | |
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| | 201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012 201238004 201243004 201243006 201245007 201308016 201319018 201320009 201326014 20134003 20134004 201308016 201334006 201342001 201418007 201418017 201418031 201418032 201419001 201419011 201436043 201443004 201516008 201516020 201516022 201516023 201525001 201527032 201528024 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201536010 201628008 201638004 201647001 201702005 201702006 201709020 201722007 201737011 201812001 201812002 201812005 201814001 201814002 201814005 201817012 201817013 201817014 201817016 201818005 201833015 201834011 201835001 201845020 201928004 201932001 201932002 201932003 201932004 201932005 201932006 201932007 201932008 201932009 201932010 202108001 202108002 202108003 202108004 202108005 202108006 202116002 202116003 202116004 202133005 202146001 202203009 202216001 202216002 202216003 202216004 202216005 202216006 202224010 202227004 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023 202303004 202303005 202303006 202303007 202303008 202303009 202303012 202313006 202316008 202317001 202317010 202317011 202318010 202318011 202318012 202318013 202318014 202322005 202432012 202432013 202504006 202504007 | |
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| | 201443004 201516022 201516023 | |
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| | 201245006 201544002 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201744006 201744007 201744008 201751001 201751002 201751003 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 201852009 201852014 202006002 202006003 202006004 202006005 202006006 202007010 | |
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| | 201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003 20134004 201418007 201419001 201426016 201436043 201525001 201604001 201702005 201702006 201709020 201722007 202133005 202303004 202303005 202303006 202303007 202303008 202303009 202303012 | |
| | • Acquired by Gift After December 31, 1920 | 1015.02-00 |
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| | • Transfer in Trust After December 31, 1920 | 1015.03-00 |
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| Section 1031 | Exchange of Property Held for Productive Use or Investment | 1031.00-00 |
| | 201234018 201242003 201302009 201313024 201411036 201416006 201648013 201706009 201834010 201944006 202053007 202124008 202335002 202416012 202449007 202450005 202450006 202450007 202450008 202450009 202520001 | |
| | • Property Held For Productive Use or Investment | 1031.01-00 |
| | 201601011 201605017 202416012 202449007 202450005 202450006 202450007 202450008 202450009 | |
| | • Like Kind Property | 1031.02-00 |
| | 201216007 201238027 201531009 201532021 201706009 201850014 202124008 202309007 | |
| | • Like Kind Real Estate | 1031.03-00 |
| | 202309007 | |
| | • Deferred Exchanges | 1031.05-00 |
| | 201238027 201242003 201252018 201308020 201308020 201332010 201416006 201437012 201648013 202520001 | |
| | • Multi-Party Exchanges | 1031.06-00 |
| | 201252018 201332010 | |
| | • Exchanges Not Solely In Kind | 1031.07-00 |
| | 201325011 201648013 | |
| Section 1032 | Exchange of Stock for Property (Recognition v. Nonrecognition) | 1032.00-00 |
| | 201249011 201250021 201324009 202203009 202309002 202506003 202612005 | |
| Section 1033 | Involuntary Conversion | 1033.00-00 |
| | 202001016 201333010 201333011 201924017 201925011 201925012 202042002 202042003 202125006 202318004 | |
| | • General Rule | 1033.01-00 |
| | 202001016 201609003 201636034 201702034 201816008 201821012 201924017 201925011 201925012 202042002 202042003 202125006 202318004 202350001 | |
| | • Definition of Involuntary Conversion Events | 1033.02-00 |
| | 201252010 202001016 201609003 201702034 201816008 201821012 201924017 201925011 201925012 202042002 202042003 202125006 202125007 | |
| | • Property Similar or Related in Service or Use | 1033.03-00 |
| | 201609003 201636034 201702034 201816008 202125006 202125007 202318004 | |
| | • Special Rule for Outdoor Advertising Displays | 1033.07-00 |
| | 201450004 202344008 | |
| | • Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters | 1033.10-00 |
| | 201240006 | |
| Section 1035 | Exchanges of Insurance Policies | 1035.00-00 |
| | 201304003 201330016 201330016 | |
| Section 1041 | Transfers of Property Between Spouses or Incident to Divorce | 1041.00-00 |
| | 201206005 201707007 201707008 201927003 202137005 202137006 | |
| | • Transfers Incident to Divorce | 1041.01-00 |
| | 201901003 | |
| Section 1042 | Sales of Stock to Employee Stock Ownership Plans or Certain Cooper- atives | 1042.00-00 |
| | • Nonrecognition of Gain | 1042.01-00 |
| | 201435014 | |
| | • Recapture on Disposition of Qualified Replacement Property | 1042.05-00 |
| | 202206009 | |

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| Section 1045 | Rollover of Gain from One Qualified Business Stock to Another 201650010 202244004 202245003 202317008 202419010 | 1045.00-00 |
| Section 1059 | Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends 202552012 | 1059.00-00 |
| | • 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 |
| Section 1060 | Special Allocation Rules for Certain Asset Acquisitions 201501011 201642032 | 1060.00-00 |
| | • Applicable Asset Acquisition 202449012 202449013 | 1060.03-00 |
| Section 1091 | Loss From Wash Sales of Stock or Securities 201737011 | 1091.00-00 |
| Section 1092 | Straddles 201515001 201543008 202415004 202446010 | 1092.00-00 |
| | • Special Rule for Identified Straddles 201241005 201515001 | 1092.02-00 |
| | • <i>Defined</i> 201515001 202445015 202503002 | 1092.02-01 |
| | • Mixed Straddles 201543008 201615001 201637011 201639004 201820014 202107004 202107005 202107006 202107007 202107008 202210009 202344011 202415004 202446010 | 1092.05-00 |
| | • <i>Mixed Straddle Account</i> 201327007 201516010 201637011 201820014 201848015 202415004 202446010 | 1092.05-02 |
| | • Straddle Defined 201310027 | 1092.06-00 |
| | • Qualified Covered Call Options 201317009 | 1092.07-00 |
| | • Definitions and Special Rules 201241005 | 1092.08-00 |
| Section 1202 | 50-Percent Exclusion for Gain from Certain Small Business Stocks 201436001 201603010 201603011 201603012 201603013 201603014 201636003 201717010 202114002 202125004 202144026 202204007 202221006 202319013 202342013 202342014 202342015 202352009 202418001 | 1202.00-00 |
| Section 1221 | Capital Asset v. Not a Capital Asset 201203003 201208038 201209014 202309015 | 1221.00-00 |
| | • Property Held Properly In Inventory 202309015 | 1221.01-00 |
| | • Property Held Primarily For Sale In Ordinary Course of Business 202309015 | 1221.02-00 |
| | • Securities 202419005 | 1221.12-00 |
| | • <i>Business Hedges</i> 202419004 202419006 202419007 202419008 202419009 | 1221.12-02 |

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| Section 1276 | Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income 202328019 | 1276.00-00 |
| | • Accrued Market Discount | 1276.02-00 |
| | • <i>Constant Interest Rate Election</i> 201619004 202124006 202124007 | 1276.02-02 |
| | • Treatment of Nonrecognition Transactions 202328019 | 1276.03-00 |
| | • <i>Transferred Basis Property</i> 202328019 | 1276.03-01 |
| | • Special Rules 202328019 | 1276.04-00 |
| Section 1278 | Definitions and Special Rules | 1278.00-00 |
| | • Election to Include Market Discount Currently 202340007 | 1278.02-00 |
| Section 1286 | Tax Treatment of Stripped Bonds 201229003 201701017 201502006 201502007 202446009 202548016 | 1286.00-00 |
| Section 1295 | Qualified Electing Fund 202344015 202432003 202526012 202528012 202550006 202551038 | 1295.00-00 |
| | • Time For Making Election 201228021 201249014 202038002 202111001 202111002 202229008 202319001 202344015 202350015 202412001 202412002 202412003 202413001 202413002 202419001 202422001 202422002 202424001 202424002 202432003 202438001 202526012 202528012 202551038 | 1295.02-00 |
| | • <i>Retroactive Elections</i> 201201013 201210017 201248009 201248010 201302010 201302011 201302019 201302020 201314026 201319006 201319007 201321010 201322017 201322018 201330019 201330020 201330021 201911001 201330019 201330020 201330021 201333004 201334007 201334034 201340008 201344008 201349002 201349010 201349011 201349012 201350011 201350012 201350013 201350014 201350015 201350016 201350017 201350018 201350019 201350020 201350021 201350022 201350023 201350024 201350025 201411001 201412006 201412010 201417009 201417010 201417011 201417012 201417013 201417014 201417015 201417016 201422002 201422003 201422019 201422021 201423002 201423004 201423008 201423015 201427002 201427003 201427004 201427005 201427006 201429002 201429003 201429004 201429011 201429021 201431021 201431022 201431023 201431024 201431025 201431026 201431027 201431028 201431029 201442004 201442005 201442006 201445006 201447022 201447024 201448004 201451020 201451021 201451022 201508008 201508009 201508010 201509028 201510040 201510041 201510042 201516062 201516063 201519022 201528008 201528009 201528036 201546010 201548018 201604002 201622028 201622029 201622030 201629005 201630006 201642025 201651004 201702001 201729003 201739006 201744004 201808012 201809006 201812006 201814006 201837001 201925002 202023004 202023005 202038002 202111001 202111002 202128002 202128007 202201011 202203001 202207001 202220014 202229008 202229034 202252006 202252007 202319001 202330005 202334006 202350015 202412001 202412002 202412003 202413001 202413002 202419001 202420002 202420003 202420004 202420005 202420006 202422001 202422002 202424001 202424002 202438001 202550006 | 1295.02-02 |
| Section 1296 | Passive Foreign Investment Company 201244003 201311014 201447003 201806001 201806002 201806003 201806004 201845015 201845016 201845018 201930005 201930006 201930007 201930008 202041006 202110016 202226006 202235007 202423007 202426014 | 1296.00-00 |

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| | • Characterization of Income | 1296.02-00 |
| | • <i>Application of Income Look-Through Rules</i> 201445005 | 1296.02-02 |
| Section 1297 | Special Rules 201322009 201515006 | 1297.00-00 |
| Section 1301 | Averaging of Farm Income | 1301.00-00 |
| | • Engaged in Farm Business 201435006 | 1301.01-00 |
| Section 1311 | Correction of Error 201208027 201313027 | 1311.00-00 |
| | • Inconsistent Position v. No Inconsistent Position 201710029 | 1311.01-00 |
| | • Correction Not Barred v. Barred at Time of Error 201823004 | 1311.02-00 |
| Section 1313 | Definitions | 1313.00-00 |
| | • Determination v. No Determination 201247001 201247011 201622032 | 1313.01-00 |
| Section 1341 | Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 201224029 201328031 | 1341.00-00 |
| Section 1361 | Definitions | 1361.00-00 |
| | 201203006 201216027 201232003 201233014 201237015 201238018 201238019 201238020 201238021 201238022 201238023 201238024 201243007 201243008 201301004 201302004 201302005 201302006 201310022 201314003 201322016 201322036 201325008 201618003 201634019 202021002 202021006 202021007 202039004 201341009 201414006 201419009 201426004 201436039 201442016 201447007 201450012 201604009 201604010 201608007 201610012 201614002 201614003 201614019 201634019 201650007 201735019 201740006 201810003 201815003 201819002 201820001 201820009 201825018 201831001 201849005 201849006 201852011 201918013 201923025 201926008 201929007 201933001 201938003 201940006 201943015 201947011 201949009 201952001 202009022 202010001 202019025 202020005 202101001 202110001 202126006 202126007 202126008 202126009 202126010 202126011 202126012 202126013 202126014 202126015 202126016 202126017 202126018 202126019 202126020 202127004 202127005 202127006 202127007 202127008 202127009 202127010 202127011 202127012 202127013 202127014 202127015 202127016 202127017 202127018 202127019 202127020 202127021 202127022 202127023 202127024 202127025 202127026 202127027 202127028 202127029 202127030 202127031 202127032 202127033 202127034 202127035 202127036 202127037 202128003 202131009 202139005 202140015 202141002 202142003 202147001 202152016 202207007 202210014 202211006 202220002 202231011 202233004 202233005 202233006 202302004 202303002 202305004 202310001 202315004 202340002 202340005 202343022 202344002 202345001 202352017 202405003 202407005 202410003 202413006 202418008 202419011 202424005 202429006 202430002 202430003 202432010 202436002 202445004 202449001 202450002 202450003 202506003 202507006 202520002 202521003 202521009 202521021 202526004 202535010 202536020 202538012 202540003 202550017 202551025 202552005 202601011 202612005 202614003 202614009 202618004 202619002 202621007 | |

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| <ul style="list-style-type: none"> • Small Business Corporation v. Not a Small Business Corporation 1361.01-00 <p>201201006 201218005 201237014 201250018 201314003 201314008 201322036 201338039 201433014 201523012 201523013 201604011 201608007 201735019 201747006 201750002 201825018 201831001 201837012 201845013 201902005 201918002 201918013 201926008 201949009 202019010 202141002 202142003 202210014 202220002 202233004 202233005 202233006 202302004 202310001 202345001 202405003 202430003 202447008 202621007</p> | |
| <ul style="list-style-type: none"> • Number of Shareholders 1361.01-01 <p>201926008 202343022</p> | |
| <ul style="list-style-type: none"> • Shareholder Not an Individual or Permitted Trust or Estate 1361.01-02 <p>201205002 201208013 201218005 201237014 201250013 201250018 202021007 201338039 201424021 201426001 201523012 201523013 201525009 201528037 201544006 201546003 201546004 201604011 201735019 201743006 201815003 201831001 201845003 201845004 201845005 201918002 201933004 201936005 202009022 202010001 202019010 202105005 202345006 202405003 202430003 202438003 202438004 202438005 202438006 202438007 202438008 202438009 202438010 202438011 202450003 202506003 202520002 202538012 202552008 202609002 202612005</p> | |
| <ul style="list-style-type: none"> • Non-Resident Alien as Shareholder 1361.01-03 <p>201312023 201545015 202004001 202344002 202419011 202430002</p> | |
| <ul style="list-style-type: none"> • More than One Class of Stock 1361.01-04 <p>201207002 201214001 201218004 201234001 201236003 201309003 201314014 201314031 201322036 201326012 201328025 201612002 201634006 202021002 202021007 201341014 201444020 201444021 201506003 201518008 201528025 201538009 201607001 201608006 201608007 201633017 201634006 201751007 201813001 201813002 201813003 201815003 201825018 201905002 201908015 201908017 201918013 201919005 201930023 201936005 201949003 201949009 202019007 202042001 202052003 202053005 202110010 202141002 202142003 202203004 202209001 202210014 202247004 202302004 202310001</p> | |
| <ul style="list-style-type: none"> • Ineligible Corporation 1361.01-05 <p>202021002 201849006 201936005 201938007 202101001 202203004 202209001 202220002 202302004</p> | |
| <ul style="list-style-type: none"> • Certain Trusts Permitted as Shareholders 1361.03-00 <p>201216034 201224013 201226019 201232003 201238017 202021006 201419009 201604009 201604010 201650007 201819002 201820001 201820009 201837012 201918002 201933001 201938003 201943015 201947011 202009022 202020005 202110001 202139005 202140015 202142006 202207007 202233004 202233005 202233006 202305004 202317014 202317015 202340002 202340005 202344005 202345001 202345006 202352017 202405003 202407005 202411001 202413006 202418008 202421005 202429006 202430003 202449001 202450002 202507006 202520002 202526004 202527012 202535010 202538012 202539009 202550017 202610001 202614003 202618004 202619002</p> | |
| <ul style="list-style-type: none"> • Grantor Trusts 1361.03-01 <p>201216025 201216034 201252007 202305004 202317014 202317015 202340002 202352017 202450002 202526004 202550017</p> | |

• *Qualified Subchapter S Trusts*

1361.03-02

201203011 201225005 201232003 201232027 201233014 201235008 201238017
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• *Electing Small Business Trusts*

1361.03-03

201201006 201224013 201238017 202021006 201341003 201422006 201436006
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• *Qualified Subchapter S Subsidiary*

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• Eligible v. Ineligible

1362.01-00

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201845011 201849005 201849006 201852002 201852003 201902001 201902002
201902003 201902004 201902005 201902006 201902007 201902008 201902009
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202020016 202024001 202027001 202046002 202049003 202110003 202110009
202126004 202145017 202145018 202239008 202242001 202246001 202304004
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202420012 202420013 202420014 202422006 202428003 202429008 202431003
202432015 202435015 202509001 202525011 202527003 202538001 202548001
202548011 202549013 202552008

• Shareholder Consent

1362.01-01

201634003 201634004 202001001 202021007 202021016 201516009 201528017
201539019 201610005 201634003 201634004 201638003 201714018 201724021
201801004 201804001 201815003 201824004 201831008 201905002 201928012
201933004 202007014 202105005 202110009 202126004 202140001 202147002
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• Election After Termination

1362.01-02

201206009 201217009 201312023 201320012 201550022 201645007 201702014
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201839011 201845011 201908009 202009015 202229031 202240002 202330009
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• *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
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201301012 201302013 201307002 201310017 201310019 201310021 201310035
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202348003 202401003 202410003 202410004 202410007 202415002 202420010
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202536028 202538002 202540008 202548001 202551020 202552019 202601011
202607013 202607017 202614007 202614014 202614024 202619017 **202621007**

• Termination of Election 1362.02-00
201201006 201205002 201206009 201217009 201226013 201232023 201237001
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201817015 201831005 201846001 201848004 201919005 201922001 201922002
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202140015 202141002 202142003 202147002 202147004 202207007 202210014
202215003 202218004 202218005 202218006 202233004 202233005 202233006
202238009 202247004 202249004 202250007 202251005 202301008 202304004
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202619002 202619015

• Ceases to be Small Business Corporation 1362.02-02
201206009 201217009 201252001 201324004 201330017 201330018 201330017
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• Passive Investment Income 1362.02-03
201223007 201226013 201229007 201232023 201244002 201248001 201306004
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202040006 202138003 202524003 202614002

• S Termination Year 1362.03-00
201507011 201706013 202521004

• Inadvertent Terminations

1362.04-00

201201005 201201006 201201009 201202002 201202003 201203002 201203007
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|---------------------|--|-------------------|
| 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 | 1368.00-00 |
| | • Accumulated Adjustments Account 201421015 201440013 201446021 | 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 | 1381.00-00 |
| | • Certain Other Cooperatives 201228014 | 1381.02-00 |
| Section 1382 | Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 201945011 202014011 202214004 202224003 202326010 | 1382.00-00 |
| | • Gross Income 201852003 201902001 202048004 | 1382.01-00 |
| | • Patronage Dividends 201228035 201809005 202035006 202613002 202614001 | 1382.02-00 |
| | • Exceptions 201407003 201852001 | 1382.04-00 |
| Section 1385 | Amounts Includible in Patron's Gross Income 201604008 201750003 | 1385.00-00 |
| Section 1388 | Definitions; Special Rules 201234018 201750003 201809005 201945011 202014011 202035006 202214004 202224003 202326010 202613002 202614001 | 1388.00-00 |
| Section 1400 | Establishment of DC Enterprise Zone | 1400.00-00 |
| | • In General 202547010 | 1400.01-00 |
| | • 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 202609004 202609005 202609010 202609011 202612003 202614022 202614025 202616001 202617008 202617009 202621005 | 1400.02-00 |
| Section 1402 | Definitions 201402004 | 1402.00-00 |
| | • Net Earnings From Self-Employment 201916005 202009024 202151005 | 1402.01-00 |

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| | • <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 |

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|---------------------|--|-------------------|---|
| 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 202610012 | | |
| | • 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 | |

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| <ul style="list-style-type: none"> • Consolidated Net Operating Loss Deduction | 1502.21-00 |
| 201206006 201208001 201208032 201214019 201223003 201223004 201224003 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010 201242008 201242010 201245009 201247005 201248012 201249004 201249010 201250002 201301009 201305005 201305010 201306001 201310024 201310025 201312025 201315002 201322034 201323011 201328028 201330001 201632002 201330001 201332003 201335007 201336002 201336004 201336008 201338019 201340003 201342005 201342008 201344005 201349008 201349009 201351016 201352005 201411011 201412004 201418016 201418020 201418033 201418043 201423003 201424001 201424015 201426024 201431005 201431008 201431009 201431010 201431012 201431013 201431014 201431015 201431016 201434001 201438004 201438019 201442013 201444015 201448001 201503008 201521007 201523011 201527038 201530015 201532004 201532030 201544021 201601010 201605018 201610010 201610011 201611005 201613013 201616006 201620009 201628003 201630003 201630004 201636016 201637002 201637003 201644005 201651011 201703010 201717039 201717040 201738005 201752007 201817017 201825002 201825015 201837003 201901006 201901007 201903016 201904014 201905004 202053006 202117010 202117011 202228001 202229006 202249009 202314014 202319014 202340017 202349011 202427004 202445013 202524008 | |
| <ul style="list-style-type: none"> • Basis of Property | 1502.31-00 |
| 201828006 | |
| <ul style="list-style-type: none"> • Investment Adjustment | 1502.32-00 |
| 201213013 201214012 201339001 201411007 201430002 201550028 201641019 201921003 201936004 202410011 202550013 | |
| <ul style="list-style-type: none"> • Earnings and Profits | 1502.33-00 |
| 201411007 201936004 | |
| <ul style="list-style-type: none"> • Accumulated Earnings Tax on Separate Basis | 1502.47-00 |
| 201316008 | |
| <ul style="list-style-type: none"> • Life and Non-Life | 1502.50-00 |
| 201210015 201213012 202045003 202445003 | |
| <ul style="list-style-type: none"> • Filing Requirements | 1502.75-00 |
| 201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201442018 201507003 201514007 201524008 201527036 201529001 201533004 201541006 201542005 201548016 201550033 201601007 201606019 201631004 201648012 201648014 201702019 201711008 201716007 201717018 201717023 201728002 201730008 201732025 201738006 201744011 201751012 201802009 201813006 201819008 201825016 201827007 201833009 201839009 201902029 201921011 201929001 201933009 201949008 201951004 202008002 202011006 202013008 202031004 202031005 202045005 202101003 202111013 202121004 202130016 202234012 202249010 202309002 202317019 202318016 202406004 202423008 202428009 202435016 202436008 202519003 202537001 202610012 | |
| <ul style="list-style-type: none"> • When Group Remains in Existence | 1502.75-10 |
| 201228002 201314028 201350007 201424010 201505006 201933009 202218001 202309002 202426005 202524004 202524007 202530003 | |
| <ul style="list-style-type: none"> • Common Parent No Longer in Existence | 1502.75-11 |
| 201250017 201326006 | |
| <ul style="list-style-type: none"> • Taxable Year of Members of Group | 1502.76-00 |
| 201520001 201414015 201520001 201843002 201933009 202032004 | |

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| | • <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 202609013 | 1502.98-05 |
| | • <i>Limitation on Use of Credits and Net Capital Losses</i> 201435012 | 1502.98-08 |
| | • Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 202334014 202335001 | 1502.99-00 |
| Section 1503 | Computation and Payment of Taxes | 1503.00-00 |
| | • Dual Consolidated Loss 202110015 202304008 | 1503.04-00 |
| Section 1504 | Definitions | 1504.00-00 |
| | 201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012 201815008 201927002 202417008 202607011 | |
| | • 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 |

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| | • <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002 | 1504.02-01 |
| | • <i>Maquiladora ISP - IRC Section 1504(d) Election</i> 201248002 | 1504.02-02 |
| Section 1563 | Definitions and Special Rules 201405009 | 1563.00-00 |
| Section 2001 | Imposition and Rate of Tax 201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201732029 201817012 201817013 201817014 201817016 202108001 202108002 202108003 202108004 202108005 202108006 202152006 202547005 | 2001.00-00 |
| | • <i>Determination of Amount of Taxable Estate</i> 202322005 | 2001.01-00 |
| Section 2010 | Unified Credit Against Estate Tax 201612005 201612009 201612010 201618006 201632001 201632003 201632005 201632014 201632017 201632018 201701008 202134001 202134014 202134015 201410013 201418009 201421002 201532002 201537010 201550032 201603007 201603021 201604014 201604016 201605009 201605010 201605011 201606013 201608010 201613010 201613011 201614020 201614021 201614023 201614027 201614028 201614030 201615009 201615010 201617003 201620008 201621007 201622027 201624002 201624014 201624017 201624018 201624019 201626015 201626018 201626019 201630001 201630007 201630012 201631001 201631002 201631003 201633002 201633008 201638013 201638018 201640004 201641005 201641008 201641009 201641010 201642014 201642015 201642016 201642017 201642018 201652008 201652009 201702020 201702025 201702028 201702030 201702031 201702032 201702033 201703006 201703007 201703008 201706011 201709012 201709013 201709014 201709019 201709022 201710004 201710010 201710011 201710014 201712009 201716008 201716013 201716015 201717004 201717007 201718024 201718025 201718027 201719013 201719015 201719017 201719019 202046006 202152011 202439006 202443011 | 2010.00-00 |
| Section 2031 | Definition 201808001 201808002 201808003 | 2031.00-00 |
| Section 2032 | Alternate Valuation 201216013 201216037 201236002 201431017 201441001 201451025 201503003 201719014 201815001 201820010 201825013 201926013 201938002 202019015 202329001 202410006 202425012 202513003 202547003 | 2032.00-00 |
| Section 2032A | Valuation of Farm Real Property 201224019 201230023 201418011 201633001 201652017 201743013 201812004 201814004 201908018 | 2032A.00-00 |
| Section 2033 | Property in Which Decedent Had an Interest 201238004 201330033 202134004 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003 201707003 201707004 201707005 201947001 201947002 201947003 201947004 201947005 201947006 202116002 202116003 202116004 202322005 202619003 202619004 202619005 202619006 202619007 202619008 | 2033.00-00 |
| | • <i>Interest v. No Interest at Time of Death</i> 201323007 | 2033.01-00 |
| Section 2035 | Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death 201223012 201238004 201647001 201702005 201709020 201947001 201947002 201947003 201947004 201947005 201947006 202619003 202619004 202619005 202619006 202619007 202619008 | 2035.00-00 |

• Inclusion of Certain Property in Gross Estate 2035.01-00
201323007 201342001 201702006

• Coordination with Other Code Sections 2035.06-00
201327010

Section 2036 Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 2036.00-00

201210008 201218003 201233008 201235006 201238004 201245007 201322025
201342001 201345026 201345027 201345028 201417001 201417002 201418007
201429009 201432005 201433006 201434004 201434005 201436003 201436043
201442042 201442043 201442044 201442045 201442046 201443004 201509002
201509003 201509004 201509005 201509006 201509007 201509008 201509009
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201510021 201510022 201510023 201511002 201511003 201511004 201511005
201511006 201511007 201511008 201511009 201511010 201515002 201515003
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201647001 201702005 201702006 201709020 201722007 201723002 201723003
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202229012 202229013 202229014 202229015 202229016 202229017 202229018
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202303006 202303007 202303008 202303009 202303012 202619003 202619004
202619005 202619006 202619007 202619008

• Retention of Possession or Enjoyment of Right to Income From Property 2036.01-00
201735005 201947001 201947002 201947003 201947004 201947005 201947006
202303004 202303005 202303006 202303007 202303008 202303009 202303012
202619003 202619004 202619005 202619006 202619007 202619008

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

Section 2037 Transfers Taking Effect at Death (Included v. Not Included in Gross Estate) 2037.00-00

201323007 201342001 201345004 201345026 201345027 201345028 201418007
201432005 201433006 201434004 201434005 201436003 201509002 201509003
201509004 201509005 201509006 201509007 201509008 201509009 201509010
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201510022 201510023 201511002 201511003 201511004 201511005 201511006
201511007 201511008 201511009 201511010 201515002 201515003 201515004
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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 202619003 202619004 202619005 202619006 202619007
202619008

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| Section 2038 | Revocable Transfers (Included v. Not Included in Gross Estate) | 2038.00-00 |
| | 201218003 201223012 201233008 201235006 201322025 201330033 201330033 201345004 201345026 201345027 201345028 201417001 201417002 201429009 201432005 201433006 201434004 201434005 201436003 201442042 201442043 201442044 201442045 201442046 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201544005 201604001 201647001 201702005 201709020 201722007 201723002 201723003 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 201947001 201947002 201947003 201947004 201947005 201947006 202009012 202216001 202216002 202216003 202216004 202216005 202216006 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023 202303004 202303005 202303006 202303007 202303008 202303009 202303012 202619003 202619004 202619005 202619006 202619007 202619008 | |
| | • 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 |

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| | • General Power v. Not a General Power | 2041.03-00 |
| | 201207001 201208003 201208004 201634016 201634017 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201634016 201634017 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201707007 201707008 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 202006002 202006003 202006004 202006005 202006006 202007010 202017018 | |
| | • Special Powers | 2041.04-00 |
| | 202120003 | |
| | • Exercise of Powers | 2041.05-00 |
| | 201425007 202120003 | |
| | • Effect of State Laws | 2041.12-00 |
| | 201920001 201920002 201920003 | |
| Section 2042 | Proceeds of Life Insurance (Included v. Not Included in Gross Estate) | 2042.00-00 |
| | 201235006 201328030 201919002 201919003 | |
| | • Transfer of Policy Within 3 Years of Death | 2042.07-00 |
| | • <i>Incidents of Ownership Held by Insured</i> | 2042.07-09 |
| | 201327010 | |
| Section 2043 | Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate) | 2043.00-00 |
| | 201206005 | |
| Section 2044 | Certain Property for which Marital Deduction was Previously Allowed | 2044.00-00 |
| | 201528014 201536010 201603004 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006 202146001 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 | |

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| Section 2056 | Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction) | 2056.00-00 |
| | 201243004 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018 201830001 201845014 201850008 201923004 201937011 201943010 201946009 202233014 202249006 202339008 202352016 202403011 202441005 202441006 202451016 202503007 202504002 202504004 202517010 202532003 202614010 202619009 | |
| | • 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 202614010 202619009 | |
| | • <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 202134004
201410001 201410002 201410003 201410004 201410005 201410006 201410007
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201510016 201510017 201510018 201510019 201510020 201510021 201510022
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201812001 201812002 201812005 201814001 201814002 201814005 201817012
201817013 201817014 201817016 201818005 201825003 201832005 201832006
201832008 201832009 201833015 201836006 201837005 201837006 201837007
201837008 201837009 201838002 201838003 201838004 201838005 201838006
201838007 201843005 201843006 201843007 201843008 201845006 201845029
201848002 201848009 201850001 201850002 201850003 201850004 201850005
201850006 201852009 201852014 201908003 201908004 201908005 201908006
201908007 201908008 201925005 201925006 201925007 201925008 201925009
201925010 201941008 201941009 201941010 201941011 201941012 201941013
201941014 201941015 201941016 201941017 201941018 201941019 201941020
201941021 201941022 201941023 202014006 202014008 202014009 202014010
202015004 202015005 202015006 202015007 202015008 202015009 202015010
202015011 202015012 202015013 202017001 202017002 202017003 202017004
202017005 202017006 202017011 202017012 202017013 202017014 202017018
202045011 202108001 202108002 202108003 202108004 202108005 202108006
202146001 202216001 202216002 202216003 202216004 202216005 202216006
202228003 202228004 202228005 202228006 202228007 202228008 202228009
202228010 202228011 202228012 202229010 202229011 202229012 202229013
202229014 202229015 202229016 202229017 202229018 202229019 202229020
202229021 202229022 202229023 202313006 202317001 202317010 202317011
202318010 202318011 202318012 202318013 202318014 202343005 202343006
202343007 202343008 202343009 202343010 202343011 202343012 202343013
202343014 202343015 202343016 202343017 202343018 202343019 202343020
202343021 202406001 202406002 202406005 202406006 202406007 202406008
202406009 202406010 202406011 202406012 202406013 202432012 202432013
202509010 202547005 202619003 202619004 202619005 202619006 202619007
202619008

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| | • Gift v. Not a Gift | 2501.01-00 |
| | 201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201342001 201345004 201345026 201345027 201345028 201407008 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201521002 201521003 201521004 201527032 201544005 201642027 201642028 201642029 201642030 201707003 201707004 201707005 201928004 201932002 201932005 201932009 201932010 201947001 201947002 201947003 201947004 201947005 201947006 202116002 202116003 202116004 | |
| | • Transfers of Intangible Property By Non-Resident Not Citizens | 2501.03-00 |
| | 201250001 | |
| Section 2503 | Taxable Gifts (Annual Exclusion Allowed v. Not Allowed) | 2503.00-00 |
| | • Present v. Future Interests | 2503.03-00 |
| | 201208026 | |
| Section 2504 | Taxable Gifts for Preceding Years | 2504.00-00 |
| | • Valuation of Certain Gifts for Preceding Periods | 2504.02-00 |
| | 201811002 201811003 | |
| Section 2511 | Transfers in General (Gift v. Not a Gift) | 2511.00-00 |
| | 201206005 201243004 201244014 201334001 201422005 201440007 201507008 201525002 201525003 201528014 201536010 201721006 201834011 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845002 201845029 201946009 202006002 202006003 202006004 202006005 202006006 202007010 202016001 202016002 202016003 202016004 202016005 202016006 202118008 202146001 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 | |

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

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| | • <i>Passage Without Direction by 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 |

Section 2601

Tax On Generation Skipping Transfers

2601.00-00

201204001 201204002 201204003 201204004 201204005 201208005 201209003
201216010 201218001 201218002 201218003 201223012 201233008 201234016
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201509006 201509007 201509008 201509009 201509010 201509011 201509012
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201510017 201510018 201510019 201510020 201510021 201510022 201510023
201511002 201511003 201511004 201511005 201511006 201511007 201511008
201511009 201511010 201515002 201515003 201515004 201515005 201516008
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201719008 201723002 201723003 201735005 201735009 201803003 201812001
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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
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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
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202538016 202538017 202547005 202619003 202619004 202619005 202619006
202619007 202619008

• 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

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| | • <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 | |

Section 2632

Special Rules for Allocation of GST Exemption

2632.00-00

201210008 201231002 201232028 201242002 201302001 201306002 201307004
201310011 201310012 201312018 201314032 201315014 201316011 201731005
201731006 201731010 202001002 202001003 202134005 202134006 202134007
201338013 201338042 201351007 201417003 201418003 201422014 201423014
201426015 201428003 201432008 201442017 201443002 201443013 201510029
201519014 201523003 201529002 201529003 201532017 201536007 201536012
201536013 201539001 201549025 201552006 201602001 201613009 201614016
201622005 201622006 201622013 201626020 201628007 201628018 201635005
201636020 201636022 201638017 201638020 201639002 201639003 201640013
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201724015 201729007 201729018 201736017 201737006 201737007 201738008
201738009 201743004 201743005 201803001 201803002 201811003 201820015
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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
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202117003 202120001 202133006 202133007 202133008 202145014 202148002
202148003 202205019 202210011 202220009 202233002 202244003 202247007
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202451010 202451011 202501004 202507008 202520007 202539002 202539003
202618003

• 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
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 201811003 201815012 201817005 201825023 201826001 201826006 201834002
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 202425004 202425005 202428002 202428004 202434009 202434010 202435010
 202435011 202439005 202439009 202440002 202440003 202447003 202449004
 202449005 202450001 202451010 202451011 202501004 202507003 202507005
 202618003

• Inclusion Ratio Defined 2642.01-00
 201210008 201803001 201803002

• Treatment of Certain Direct Skips Which Are Nontaxable Gifts 2642.03-00
 201422007

• Special Rules for Certain Inter Vivos Transfers 2642.06-00
 201315006 202326005 202450001

Section 2652

Other Definitions

2652.00-00

201243001 201731006 201523003 201526004 201526005 201636022 201642004
 201724007 201829005 201937011 202152006 202503007 202507008

• Transferor Defined 2652.01-00
 201210008 201320005 201731006 201352001 201352002 201352003 201447008
 201636022 201937011 202116006 202202007 202343029 202351004 202351005

• Gift Splitting by Married Couples 2652.01-01
 202445014

• Special Election for QTIP 2652.01-02
 201217011 201232019 201242002 201246020 201316011 201320005 201322031
 201731006 201447008 201447014 201532017 201608001 201615004 201622013
 201624015 201642004 201717001 201750014 201820015 201840001 201845010
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 202341004 202343029 202419002 202424016 202532003 202619009

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| | • 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 |
| | • Employment 202102004 | 3121.02-00 |
| | • <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i> 201308010 201308010 201519027 201635004 202102004 | 3121.02-05 |
| | • <i>Mandatory Coverage of State, etc., Employees</i> 201308010 201308010 | 3121.02-07 |
| | • <i>Services of Ministers or Members of an Order</i> 201340015 201904008 | 3121.02-08 |
| | • Employees 201926011 | 3121.04-00 |
| | • <i>Common Law Tests</i> 201214026 | 3121.04-01 |
| | • <i>Corporate Officers and Directors</i> 201735021 | 3121.04-15 |
| | • Not Employees Under Section 530 of 1978 Revenue Act 201735021 202038010 | 3121.10-00 |
| | • <i>In General</i> 201724025 | 3121.10-01 |
| | • Application of Hospital Insurance Tax to Federal, State, and Local Government 202102004 | 3121.15-00 |
| | • Treatment of Certain Deferred Compensation and Salary Reduction Arrangements | 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 |
| | • Wages 201947010 202043003 202043004 202043005 | 3306.02-00 |
| | • Employment 201605015 201635004 202102004 | 3306.03-00 |
| Section 3401 | Definitions 201347020 201415011 201528004 201550036 | 3401.00-00 |

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| | • Wages Subject to Withholding 201205008 201319015 201414019 201522004 201532036 201605015 201643009 201947010 202043003 202043004 202043005 202327014 202515014 | 3401.01-00 |
| | • Employer-Employee Relationship | 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 |
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| | 201216045 201230026 201243015 201315031 201335020 201336019 201415010 201417020 201417021 201417022 201652004 201724001 201725008 201825004 201831007 201851003 202017026 202035002 202119002 202123004 202137007 202204003 202231005 202231006 202231007 202231008 202231010 202328004 202328005 202342009 202531009 202550004 202550005 | |
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| | 201710005 201830003 | |
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| | 201231016 201418060 201625003 201852012 | |
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| | 201323029 201415010 201419017 201829003 202024014 | |
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| | • Definition of Taxable Expenditure 201418060 201436051 201448026 201603033 201606030 201609001 201710005 201745001 201830003 202034001 202303014 | 4945.04-00 |
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• *Members of Family* 4946.04-00
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• *Business Trusts* 7701.03-09
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• *Investment Trusts* 7701.03-10
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| | • <i>Fixed Investment Trusts</i> 201229003 201750009 202347001 202446009 202548016 | 7701.03-11 |
| | • Domestic, Foreign Persons 201509035 201849010 | 7701.04-00 |
| | • Fiduciary v. Agent 201302026 | 7701.05-00 |
| | • Indian Tribal Government 201739011 | 7701.20-00 |
| | • Definition of Resident Alien | 7701.21-00 |
| | • <i>Lawful Permanent Resident (Green Card Test)</i> 202501011 | 7701.21-11 |
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| | • <i>Factors: Lease vs. Service Contract</i> 201525007 | 7701.22-01 |
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| | • <i>In General</i> 202408003 | 7701.25-01 |
| | • <i>Terminal Rental Adjustment Clause</i> 201304005 201337012 201404007 201727002 | 7701.25-04 |
| | • Taxable Mortgage Pools 201330008 201330008 201425001 201425010 | 7701.26-00 |
| | • Substituted Basis Property | 7701.29-00 |
| | • <i>Clarification of FMV in the Case of Nonrecourse Indebtedness</i> 201507019 | 7701.29-01 |
| | • Foreign Estate or Trust 201245003 201849010 | 7701.31-00 |
| Section 7702 | Life Insurance Contract Defined 201230009 201443015 201736019 202018003 | 7702.00-00 |
| | • Definition 201230009 | 7702.01-00 |
| | • Cash Value Accumulation Test 201230009 | 7702.02-00 |
| Section 7702A | Modified Endowment Contracts 201443015 201617004 202018003 | 7702A.00-00 |
| Section 7702B | Treatment of Qualified Long-Term Care Insurance 201845020 202235004 | 7702B.00-00 |
| | • Definition 201213016 201930025 | 7702B.02-00 |
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| | • Married Individuals Living Apart 201334041 | 7703.02-00 |

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| Section 7704 | Certain Publicly Traded Partnerships Treated as Corporations | 7704.00-00 |
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| | • Inadvertent Termination 201818001 201819001 201822002 | 7704.04-00 |
| | • Transitional Rule for Existing Partnerships 201314025 | 7704.05-00 |
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| Section 7805 | Rules and Regulations | 7805.00-00 |
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| | • Prospective Application of Changes in Regulations | 7805.01-00 |
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| | 202504017 | |
| Section 7871 | Indian Tribal Governments Treated As States For Certain Purposes | 7871.00-00 |
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| | • Tax Exempt Bonds 201630002 201937016 | 7871.03-00 |
| Section 7872 | Treatment of Loans with Below Market Interest Rates 201426002 | 7872.00-00 |
| | • Types of Below Market Loans Subject to Section 7872 202334009 202335006 202335007 202335008 202335009 202336007 202336008 202336009 202336010 202336011 202336012 202336013 | 7872.05-00 |
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- Section 42; Low-Income Housing Credit 9100.01-00
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| <ul style="list-style-type: none"> • Section 338(h)(1); Election Under Section 1.338(h)(10)-1T | 9100.07-00 |
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- 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 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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• Other

9100.22-00

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- Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00
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- Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00
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- Section 195; Start-Up Expenditures 9100.30-00
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9100.31-00

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| Section 9102 | Administrative Procedure Act | 9102.00-00 |
| | • Revenue Procedures 201351023 | 9102.01-00 |
| Section 9103 | Attorneys | 9103.00-00 |
| | • Authority 201736021 | 9103.01-00 |
| | • Practice 201329015 201330035 201330035 | 9103.02-00 |
| Section 9114 | Tax Conventions (See Also 894.01-00 through 894.12-00) | 9114.00-00 |
| | • U.S. Model Income Tax Treaty | 9114.01-00 |

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|---------------------|--|-------------------|
| | • <i>Royalties</i> 201519003 | 9114.01-12 |
| | • U.S. Income Tax Treaties | 9114.03-00 |
| | • <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008 | 9114.03-06 |
| | • <i>China</i> 201438020 | 9114.03-07 |
| | • <i>Cyprus</i> 201343019 | 9114.03-08 |
| | • <i>Italy</i> 201212008 | 9114.03-20 |
| | • <i>United Kingdom</i> 201231010 | 9114.03-42 |
| | • <i>Israel</i> 201247013 | 9114.03-44 |
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| | • <i>Property of Estate (Section 1207)</i> 201411026 | 9115.11-07 |
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| | • Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020 201614032 | 9999.92-00 |
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• Not Able to Identify Under Present List

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