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Section 6110 Index

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

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

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Department of the Treasury
Internal Revenue Service

UNMATCHED TRANSACTIONS

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

Section 1	Tax Imposed	1.00-00
	• Joint Returns and Surviving Spouses 201830012	1.02-00
	• Unearned Income of Minor Children 201729001	1.10-00
	• Maximum Capital Gains Rate 201515001	1.11-00
Section 2	Definitions and Special Rules	2.00-00
	• Certain Married Individuals Living Apart 201334041	2.03-00
Section 23	Credit for Adoption Expenses 201413009	23.00-00
	• Qualified Adoption Expenses - In General	23.01-00
	• <i>Domestic Re-Adoption After Final Foreign Adoption</i> 201509037	23.01-03
Section 25	Interest on Certain Home Mortgages (Credit for) 201931001 202140013	25.00-00
Section 25A	Hope and Lifetime Learning Credits 201509030	25A.00-00
Section 32	(Former Section 43 Redesignated Section 32) Earned Income Credit 201931008	32.00-00
Section 34	Certain Users of Gasoline and Special Fuels 201203015	34.00-00
Section 38	General Business Credit 201310001 201548006 201640010 202530006	38.00-00
Section 39	Carryback and Carryforward of Unused Credits 201548006	39.00-00
Section 40	Alcohol Used as Fuel 201203015	40.00-00
Section 41	Credit for Increasing Research Activities 201423023 201650012 201718011 202327015 202416013	41.00-00
Section 42	Low-Income Housing Credit 201206002 201218006 201223005 201243011 201311007 201324014 201338010 201352009 201429005 201431001 201436046 201441002 201444013 201451018 201501005 201505037 201516061 201518011 201527017 201535003 201539020 201552012 201606018 201606021 201606022 201606023 201606026 201616007 201724005 201742020 201813005 201832002 202015016 202033001 202050013 202144014 202144015 202202002 202236002 202244012 202251006 202313005 202343031 202346007 202350013 202409014 202431002 202432002 202520008 202525001 202536003 202537003 202538014 202539010 202540006 202540007 202552023 202609015 202634004 202635003	42.00-00
	• Qualified Basis 201515007	42.03-00
	• Responsibilities of Housing Credit Agencies	42.13-00
	• <i>Qualified Allocation Plan</i> 201527017	42.13-01
	• Secretary's Authority to Provide Regulations	42.14-00

	• <i>Correction of Administrative Errors and Omissions</i> 201237013 201342003	42.14-01	
Section 43	Enhanced Oil Recovery Credit 202203005	43.00-00	
Section 45	Electricity Produced from Certain Renewable Sources 201205005 201210022 201210023 201216017 201223002 201224001 201226002 201226003 201235002 201236007 201236008 201237007 201237008 201238013 201242012 201246012 201308021 201311003 201319001 201319002 201319004 201320003 201322003 201322004 201322005 201326002 201326003 201326004 201326005 201329002 201330005 201520002 201520003 201308021 201330005 201332005 201332006 201334008 201344004 201345003 201407006 201407007 201418027 201418028 201418029 201419006 201419008 201421008 201421009 201424019 201430008 201430009 201430010 201440016 201440017 201441005 201442001 201448007 201448008 201448009 201448010 201448011 201448012 201448013 201448014 201503002 201506005 201510026 201514004 201516038 201516039 201519019 201519024 201520002 201520003 201524018 201528032 201528033 201533001 201533002 201538004 201538005 201825025 201825026 201923019 201946007 202020011	45.00-00	
Section 45B	FICA Tax Credit on Employee Tips 201347020	45B.00-00	
Section 45C	(Formerly Section 28) Clinical Testing Expenses for Certain Drugs 201802003	45C.00-00	
	• Clinical Testing 201524021	45C.03-00	
	• Coordination with Section 41 Credit	45C.04-00	
	• <i>Expenses in Base Period Research Expenses</i> 201740018	45C.04-02	
	• Limitation In Case of Certain Regulated Companies	46.06-00	R
	• <i>Special Rule for Ratable Flow-Through</i> 201318004 201318005 201318006	46.06-02	R
Section 47	Rehabilitation Credit 201228019 201234020 201412005 201450006 201641022 201725001 201907003 201924011 202122007 202452010 202614027	47.00-00	
	• General Rule; Percentages 201228015 201228016 201418035	47.01-00	
Section 48	Energy Credit; Reforestation Credit 201208035 201308005 201326008 201326009 201308005 201426013 201444025 201450013 201523014 201524024 201550023 201550024 201611011 201949002 202619016	48.00-00	
	• Energy Credit 202511004 202530006	48.01-00	
Section 50	Special Rules for Computing Investment Credit 201310001 201412005 201426013 201507020 201550023 201550024 201640010 201641022 201725001 201949002 202122007 202247006 202452010	50.00-00	
	• Recapture on Disposition	50.01-00	
	• <i>Early Disposition</i> 201507020	50.01-01	
	• Prior Rules Applicable 201505038	50.04-00	

Section 51	(Was Formerly Section 44B) Targeted Jobs Credit 202205024	51.00-00
Section 52	Special Rules 202430007	52.00-00
Section 53	Credit for Prior Year Minimum Tax Liability 201246034 201638029 202209012	53.00-00
Section 56	Adjustments In Computing Alternative Minimum Taxable Income 201226021 201444040	56.00-00
	• Adjustment Based on Energy Preferences	56.54-00
	• <i>Intangible Drilling Cost Preference</i> 201710023 201722028	56.54-04
Section 57	Items of Tax Preference	57.00-00
	• Intangible Drilling Costs 201235010	57.03-00
Section 59	Other Definitions and Special Rules 201324008 201422016 201422022 201422023 201422024 201430012 202342010 202344014 202351011 202432019	59.00-00
	• Optional 10-year Writeoff of Certain Tax Preferences	59.05-00
	• <i>Elections</i> 202143009 202224006	59.05-04
	• <i>Research and Experimental Expenditures</i> 201236013 202143009	59.05-08
Section 59A	Environmental Tax 202109001	59A.00-00
Section 61	Gross Income v. Not Gross Income 201207001 201208003 201208004 201218003 201221002 201221004 201223012 201235001 201238004 201243004 201245007 201252005 201307005 201310039 201311002 201322023 201323006 20134003 20134004 201338005 201342001 201342010 201401001 201406001 201415011 201417007 201418007 201423020 201424004 201429022 201433015 201436005 201436043 201442065 201443004 201501010 201504005 201504011 201516022 201516023 201532016 201607004 201617002 201619009 201628008 201636036 201636037 201651002 201651012 201702005 201702006 201705003 201722004 201722007 201743010 201831011 201904004 201918016 201928004 202035011 202041002 202041005 202047002 202108001 202108002 202108003 202108004 202108005 202108006 202114020 202133005 202138001 202146001 202216001 202216002 202216003 202216004 202216005 202216006 202221002 202237010 202301009 202313006 202317001 202317010 202317011 202318008 202318010 202318011 202318012 202318013 202318014 202322005 202330006 202432012 202432013 202444009 202504006 202504007 202509005 202625004 202632007 202637006 202641001	61.00-00
	• Return of Capital v. Income 201444001 202527006	61.02-00
	• Taxes Paid by Another 202318001	61.04-00
	• Bargain Purchase 201636036 201636037	61.05-00
	• <i>Dividend</i> 201636036 201636037	61.05-04
	• General Exclusions From Gross Income 202409009 202409010 202409011 202409012 202409013	61.08-00

	• Compensation for Services 202035011	61.09-00
	• <i>Paid Other Than Cash</i> 202035011	61.09-07
	• <i>Discharge of Indebtedness</i> 201525010	61.09-18
	• Refunds and Reimbursements 201401001 201617002 202132009	61.13-00
	• <i>Moving Expenses</i> 201617002	61.13-06
	• Rents and Royalties	61.16-00
	• <i>Lease v. Sale</i> 201351022	61.16-03
	• <i>Improvements by Lessee</i> 201436048	61.16-09
	• Discharge of Indebtedness 201228023 201310031 201321019 201743011 202017023 202203009 202515007	61.22-00
	• Damages, Court Awards, Settlements 201203013 201208030 201306018	61.28-00
	• <i>Return of Capital--Basis</i> 201208030	61.28-03
	• Assignments 201552001	61.30-00
	• <i>Anticipatory Assignment of Income</i> 201232024 201551006	61.30-03
	• Indians	61.32-00
	• <i>Income Directly Derived From Land</i> 201710026	61.32-01
	• Governmental Benefits and Subsidies 201429022 201527018 201743010 201815005 201816004	61.40-00
	• Recovery of Items Previously Deducted--Tax Benefit 201625019	61.44-00
	• Fringe Benefits 201350032	61.53-00
Section 62	Adjusted Gross Income Defined	62.00-00
	• Trade and Business Deductions of Employees	62.02-00
	• <i>Reimbursements</i> 201219021	62.02-02
Section 63	Taxable Income Defined 201309013	63.00-00
Section 67	2-Percent Floor on Miscellaneous Itemized Deductions 202125009	67.00-00
Section 71	Alimony--Separate Maintenance Payments 201206005 201531013 201648001 202426011	71.00-00

	• Special Rules	83.03-00
	• <i>Substantial Risk of Forfeiture</i> 201947010	83.03-01
Section 101	Certain Death Benefits (Excluded v. Not Excluded From Gross Income) 201217017 201235006 201443015 201736019 202018003 202417006 202417018 202625002 202625003	101.00-00
	• Life Insurance Proceeds Payable by Reason of Death 202417006 202417018	101.01-00
	• <i>Contracts Before 1985</i> 202417018	101.01-01
	• <i>Transfer for Consideration</i> 201308019 201308019 201332001 201423009 201426005 202126003 202417006	101.01-02
	• Flexible Premium Contracts Before 1985 201617004	101.05-00
	• Public Safety Officer Killed in Line of Duty 202512001	101.08-00
Section 103	Interest on State and Local Bonds (Formerly Interest on Certain Govern- mental Obligations) 201213010 201537022 201735020 202139008 202617001	103.00-00
	• State and Local 201830006	103.02-00
	• <i>Political Subdivisions</i> 201334038 201445002 201816007	103.02-01
	• <i>On Behalf Of</i> 201442037 201702009 202105007	103.02-02
Section 104	Compensation for Injuries and Sickness (Excluded v. Not Excluded) 201210012 201313018 201317007 201342007 201415011 201702008 201702015 201703013 201719025 201819004 201845020 201950004 202035001 202050009 202111009 202235004	104.00-00
	• Health and Accident Insurance 201313018 201342007 201544019	104.01-00
	• Workmen's Compensation 201211003 201315001 201318001 201340005 201343013 201347012 201352006 201441004 201521009 201606020 201637006 201643003 201819004 202035001 202111009 202512001	104.02-00
	• Damages 201248019 201311006 201327002 201328022 201346010 201702008 201702015 202050009	104.03-00
Section 105	Accident and Health Plans (Excluded v. Not Excluded) 201410030 201413006 201527040 201547006 201601012 201611003 201622031 201639001 201703013 201719025 201805002 202023001 202317020 202323006 202326003 202434006	105.00-00
	• Expended for Medical Care 201410030	105.02-00
Section 106	Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded) 201245010 201345020 201410030 201413004 201413006 201527040 201528004 201547006 201601012 201611003 201622031 201639001 201703013 201719025 201805002 202023001 202326003 202434006	106.00-00

	• Contributions by Employees 201640015	106.01-00
Section 108	Income From Discharge of Indebtedness	108.00-00
	201218011 201228023 201316009 201316010 201325004 201338007 201420007 201420008 201420009 201432009 201447011 201451006 201509020 201509021 201509022 201509023 201509024 201509025 201516035 201528003 201815016 202017023 202048001 202112003 202119004 202515007 202609008 202630008	
	• Exclusion From Gross Income	108.01-00
	201212002 201212003 201212004 201212005 201212006 201212007 201316009 201316010 201338007 201415002 201420007 201420008 201420009 201432009 201447011 201451006 201451023 201519011 201528003 201637008 201750015 202048001 202119004 202205022 202205023 202609008 202630008	
	• <i>Title 11 Case</i> 201510025	108.01-01
	• <i>Insolvent Taxpayer</i> 201718023	108.01-02
	• Reduction of Tax Attributes	108.02-00
	201316009 201316010 201338007 201420007 201420008 201420009 201432009 201447011 201451006 202048001 202119004 202609008	
	• <i>Election to Reduce Basis of Depreciable Property First</i>	108.02-01
	201212002 201212003 201212004 201212005 201212006 201212007 201316009 201316010 201338007 201420007 201420008 201420009 201432009 201447011 201451006 201528003 201637008 201637009 201750015 202048001 202205022 202205023 202609008 202630008	
	• Meaning of Terms and Special Rules 201510025	108.03-00
	• General Rules for Discharges of Indebtedness 201250022	108.04-00
	• <i>Debt Acquisition By Related Person</i> 202139001	108.04-01
	• <i>Indebtedness Contributed to Capital</i> 202112003	108.04-03
	• Student Loans 201815016	108.05-00
Section 111	Recovery of Certain Items Previously Deducted (Excluded v. Not Ex- cluded)	111.00-00
	201530022 201545026 201625019 201702029 201825012 201927001	
	• Did Not Reduce Income Tax 201423020 202527006	111.01-00
	• Tax Refunds 201423020	111.06-00

Section 115	Income of States, Municipalities, etc.	115.00-00
	201202012 201210014 201219006 201219012 201225007 201230017 201230019 201237005 201244010 201245017 201248011 201303008 201308010 201308011 201310010 201310026 201314021 201314022 201314023 201314024 201634012 201308010 201308011 201338029 201338034 201346006 201441003 201442037 201509001 201515016 201516031 201528010 201537019 201538011 201550026 201551001 201551002 201606004 201634012 201635004 201652001 201712001 201712002 201714001 201718001 201720001 201735001 201736015 201742002 201818008 201818009 201821002 201821003 201821004 201837011 201844001 202031003 202035004 202040007 202046009 202050003 202102003 202326003 202334002 202403004 202405002 202413009 202437001 202443007 202443008 202445009 202445010 202532004 202552001 202613003	
	• Indirect Burden on the State 201607025	115.01-00
	• Essential Governmental Function 201219006 201225007 201237005 201310010 201330008 201330008 201338029 201425001 201425010 201441003 201509001 201515016 201528010 201538011 201550026 201551001 201551002 201635004 201818008 201818009 202019026 202031003 202050003 202334002 202403004 202405002 202552001	115.03-00
	• Income Accruing to the State 201606004 201635004 201742002 201930004 202050003 202334002 202337009 202403004 202405002 202552001	115.06-00
	• <i>Accruing Timely</i> 202624002	115.06-01
	• <i>Accruing to the State v. Accruing to Nongovernmental Persons</i> 201606004 201742002 202019026	115.06-02
	• Filing Requirements 201550026 201551001 201551002 201735001 201736015 201844001 202046009	115.07-00
Section 117	Qualified Scholarships	117.00-00
	201302023	
	• Scholarship or Fellowship Grant 201302023	117.02-00
	• Limitation 201705001	117.05-00
	• <i>Other Services</i> 201328020	117.05-02
	• <i>Required As Condition</i> 201328020	117.05-03
	• <i>Reporting and Withholding Requirements</i> 201705001	117.05-06
	• Qualified Tuition Reduction 201516030	117.06-00
	• <i>Discrimination in Favor of Highly Compensated Employees</i> 201516030	117.06-05
Section 118	Contributions to the Capital of a Corporation	118.00-00
	201221002 201532029	
	• Contributions by Shareholders 202406001 202406002 202406005 202406006 202406007 202406008 202406009 202406010 202406011 202406012 202406013	118.01-00

	• <i>Nonshareholder Contributions</i> 201813016	118.01-02
	• Contributions in Aid of Construction 201813016	118.02-00
	• Contributions v. Sale of Services 202625004	118.03-00
Section 119	Meals or Lodging Furnished for Convenience of Employer (Excluded v. Not Excluded) 201903017	119.00-00
Section 121	Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a)) 201221004 201428008 201944006	121.00-00
	• General Requirements 201628002	121.01-00
Section 125	Cafeteria Plans 201413005 201413006 202317020 202323006	125.00-00
Section 127	Educational Assistance Programs 202434006	127.00-00
Section 129	Dependent Care Assistance Programs 202317020	129.00-00
Section 130	Certain Personal Injury Liability Assignments 201435006 202127039 202416001 202416002 202436007 202618005 202620001 202621001 202621002	130.00-00
	• Qualified Funding Asset 201348006 201431002 202127039 202416001 202416002 202436007 202618005 202620001 202621001 202621002	130.01-00
	• Qualified Assignment 201435006 202127039 202416001 202416002 202436007 202618005 202620001 202621001 202621002	130.02-00
Section 131	Certain Foster Care Payments • Difficulty of Care Payments 201623003 201624012 202243009 202536026 202610003	131.00-00 131.02-00
Section 132	Certain Fringe Benefits 201302039 201810007	132.00-00
	• Working Condition Fringe 201201003	132.03-00
	• De Minimis Fringe 201350037 201903017	132.04-00
	• <i>In General</i> 201219021	132.04-01
	• <i>Certain Eating Facilities</i> 201903017	132.04-02
	• Transit Passes / Van Pools 201532016 201949019	132.10-00
Section 136	Energy Conservation Subsidies Provided by Public Utilities 201607004	136.00-00

Section 141	Private Activity Bond; Qualified Bond	141.00-00
	201213010 201216009 201228029 201346002 201412011 201630011 201641002 201726007 201739002 202144007 202205016 202205017 202229002 202506001	
	• Private Business Tests	141.01-00
	201346002 201727003 202205016 202205017	
	• <i>Business Use Test</i>	141.01-01
	201435013 201830006	
	• <i>Security or Payment Test</i>	141.01-02
	201346002 201519015 201830006 202144007	
	• <i>Output Facilities</i>	141.01-04
	201507002 201830006 202617001	
	• Private Loan Financing Test	141.02-00
	201246007 201246032	
	• Nongovernmental Output Property Acquired	141.03-00
	202046004	
	• Qualified Bond	141.05-00
	201847001	
	• Management Contracts	141.07-00
	201228029 201338026 201338031 201412011 201622003 202229002 202506001	
	• <i>Safe Harbor</i>	141.07-01
	201338026	
Section 142	Exempt Facility Bond	142.00-00
	201232006	
	• Special Rules	142.02-00
	• <i>Governmentally Owned</i>	142.02-01
	201918008	
	• Airports, Docks and Wharves, and Mass Commuting	142.03-00
	201847001	
	• Qualified Residential Rental Project	142.04-00
	201232006 201606018 201606026 201910020	
	• <i>20/50 Test</i>	142.04-01
	201232006	
	• <i>40/60 Test</i>	142.04-02
	201232006	
	• Furnishing Water	142.05-00
	201507002	
Section 143	Mortgage Revenue Bonds; Qualified Mortgage Bond and Qualified Veterans' Mortgage Bond	143.00-00
	201723017	
Section 144	Qualified Small Issue Bond; Qualified Student Loan Bond; Qualified Re-development Bond	144.00-00
	202235010	
	• Small Issue Bond Defined	144.01-00
	• <i>Restrictions on Certain Facilities</i>	144.01-06
	202435006	
	• Student Loan Bonds; Defined	144.02-00
	201447023	

Section 146	Volume Cap 201528005 201615008 202008005	146.00-00
	• Carryforward of Allocation 201528005 201615008 202008005 202206018 202224001	146.07-00
Section 147	Other Requirements Applicable to Certain Private Activity Bonds 201430001	147.00-00
	• No Sky Boxes, Airplanes, etc. 201847001	147.05-00
	• Public Approval Requirement 201430001	147.06-00
Section 148	Arbitrage 201424002 201435013 201502008 201538013 201723017 201727003 202309014 202326019 202633010	148.00-00
	• Higher Yielding Investment 201435013	148.02-00
	• Temporary Period Exception 202309014	148.05-00
	• Penalty in Lieu of Rebate 201539029	148.09-00
Section 149	Bonds Must Be Registered To Be Tax Exempt; Other Requirements	149.00-00
	• Registration Required Bond 201806007	149.01-00
	• Advance Refundings 201811009 201843009	149.03-00
Section 150	Definitions and Special Rules 201326007 201528035 201726001 201811009	150.00-00
	• General Rules	150.01-00
	• <i>501(c)(3) Organization</i> 201748011	150.01-04
	• Qualified Scholarship Funding Bond 201528035 201726001	150.04-00
Section 152	Dependent Defined 201212016 201415011	152.00-00
	• Support Test for Children of Divorced Parents	152.08-00
	• <i>Release of Exemption</i> 201602009	152.08-02
Section 162	Trade or Business (Deductible v. Not Deductible) 201213023 201247010 201308027 201310039 201308027 201333005 201341029 201341031 201343003 201350008 201350009 201350010 201350026 201350027 201350028 201350029 201350030 201350031 201412002 201437004 201440027 201451014 201536006 201548011 201552028 201617002 201651014 201718029 201724012 201803005 201825027 201912001 202005019 202018005 202019023 202050015 202053010 202129001 202139004 202308010 202335013 202349003 202443004 202532002 202611001	162.00-00
	• Trade or Business v. Not a Trade or Business 201528026	162.01-00
	• <i>Allocation Between Business and Personal</i> 202045012	162.01-07

• <i>Reasonable Expectation of Profit v. No Reasonable Expectation</i> 201543013	162.01-08
• Ordinary and Necessary (See Also Specific Headings Infra This Section) 201528026	162.02-00
• Certain Goods and Services	162.04-00
• <i>Capture Insurance</i> 201219009 201219010 201219011 201224018 201533011	162.04-03
• Certain Business Expenses	162.05-00
• <i>Compromise Settlement of Claims</i> 201825027 202203009	162.05-03
• <i>Campaign, Political, etc., Expenses</i> 201616002	162.05-10
• Compensation	162.07-00
• <i>Payment of Insurance Premiums</i> 201228037	162.07-31
• Cost of Goods Sold	162.15-00
• <i>Cost of Materials</i> 201614037	162.15-02
• Repairs	162.16-00
• <i>Capital Expenditure v. Repair</i> 202318008	162.16-04
• Expenditures Against Public Policy 201308027 201308027	162.21-00
• <i>Fines and Penalties</i> 201308027 201308027 201513003 201528026 201623006 201748008 201825027 202129014 202434011 202439015	162.21-01
• <i>Kickbacks, Rebates, etc.</i> 202003004	162.21-05
• Lobbying and Political Expenditures	162.24-00
• <i>Lobbying Activities</i> 201543013	162.24-12
• Legal Expenses	162.25-00
• <i>Expenses of Another Individual or Entity</i> 201747006	162.25-18
• Related to Trade or Business 202053010	162.27-00
• Gift v. Deductible Expense 201543013	162.29-00
• Stock Reacquisition Expenses 201204010	162.34-00
• Health Insurance Costs of Self Employed Individuals 201912001	162.35-00
• Million Dollar Cap - Executive Employee Compensation	162.36-00
• <i>Covered Employees</i> 201321017 201543003 201725024	162.36-02

	• <i>Outside Directors</i> 201733004	162.36-05
Section 163	Interest 201207009 201224027 201224028 201313013 201316003 201646003 201405005 201442052 201451027 201518009 201721015 202205015	163.00-00
	• Installment Purchases 201405005	163.01-00
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Interest</i> 201217003 202618009	163.03-02
	• <i>Investment Income and Expenses</i> 201213008 201214004 201217004 201745007	163.03-03
	• Personal Interest in General 201306018	163.05-00
	• Qualified Residence Interest 201201017	163.06-00
	• <i>Acquisition Indebtedness</i> 201201017 201328023	163.06-01
	• <i>Home Equity Indebtedness</i> 201201017	163.06-02
	• Original Issue Discount	163.07-00
	• <i>S Corporations</i> 201405005	163.07-07
	• Registration-required Obligations 202039001 201504004 201610015 201614026 202110007 202210018 202210019 202210020 202327003 202327004	163.08-00
	• Limitation on Deduction for Certain Interest Paid By Corporation to Related Person 201202021	163.10-00
	• <i>Affiliated Group Rules</i> 202141007	163.10-05
	• Disqualified Debt Instruments 201336018 201517003	163.13-00
	• Repurchase Premium 201707006	163.17-00
Section 164	Taxes 201202004 201309004 201442020 201452015 201516007 201537015 202007016	164.00-00
	• Real Property Taxes 201232018 201310029	164.01-00
	• Taxes Assessed Against Local Benefits 201310029	164.09-00
	• Other 201531016	164.12-00

Section 165	Deductions For Losses	165.00-00
	201240007 201240015 201306018 201308025 201325007 201328031 201612003 201308025 201343021 201351020 201411030 201451004 201451014 201511018 201511022 201515001 201529008 201642035 201737011 201829004 201830005 201910001 202004010 202044006 202224010 202302011 202445015 202503002 202551026	
	• Limitations on Losses of Individuals - Transaction Entered Into For Profit 201515001 202511015	165.03-00
	• Limitations on Losses of Individuals - Casualty and Theft 201213022 201346009 201445009 202511015	165.04-00
	• Worthless Securities 201252008 201333012 201524016 201552026 201610004 201650013 201829004 201830005 202140002 202501010 202551026	165.06-00
	• <i>Securities In Affiliated Corporations</i> 201314005 201325007 201347002 201829004 202549014 202551026	165.06-02
	• <i>Other</i> 201548003	165.06-03
	• Disaster Losses 201306017 201542002 202002014 202325007	165.07-00
	• Wagering Losses 201539028 202042015	165.08-00
	• Other 201552026	165.11-00
	• Abandonment Losses 201612003 202302011	165.13-00
Section 166	Bad Debts	166.00-00
	201328031 201515018 201602005 201842006 202224011	
	• Partially Worthless Debt 201642034	166.03-00
	• Worthless Securities 201450011	166.05-00
	• Other 201302024	166.06-00
Section 167	Depreciation	167.00-00
	201221002 201317003 202247006	
	• Property Used in the Trade or Business 201330034 201330034	167.01-00
	• Reasonable Allowance 201625011	167.03-00
	• Basis 201214007 201249013	167.07-00
	• Tangibles	167.13-00
	• <i>Buildings</i> 201515007	167.13-05
	• Date Property Placed in Service 201205005 201302007 201311003 201326008 201326009	167.19-00
	• Public Utility Property 201718017 201722006 202020011 202303003 202617002	167.22-00

	<ul style="list-style-type: none"> • <i>Normalization Rules</i> 	167.22-01
	201223013 201223014 201334036 201418024 201436037 201436038 201438003 201519021 201531010 201531011 201531012 201532018 201532024 201532025 201534001 201541010 201544018 201548017 201603017 201619005 201640005 201709008 201717008 201718015 201739001 201743009 201745002 201752002 201817006 201828010 201842001 201921005 201949006 202020011 202142002 202205002 202213001 202239002 202617002	
	<ul style="list-style-type: none"> • Computer Software 	167.28-00
	201549024	
Section 168	Modified Accelerated Cost Recovery System	168.00-00
	201202017 201246034 201249003 201713004 201713005 201340006 201347013 201447018 201505029 201505030 201505031 201505032 201505033 201506007 201507014 201507015 201508004 201508005 201508006 201508007 201510031 201510032 201510033 201510034 201510035 201515007 201516021 201516041 201536003 201537005 201537006 201538003 201609002 201642010 201714004 201714005 201714006 201718017 201733007 201750012 201901004 201905001 201906001 201928008 201929012 201930015 201930016 201935008 202004008 202020011 202050002 202051001 202051002 202052001 202141001 202145023 202230005 202243002 202247006 202309004 202315007 202329008 202330008 202418007 202434008 202440010 202440011 202443010 202515011 202525005 202547001 202551001 202552009 202617002 202635002	
	<ul style="list-style-type: none"> • Recovery Period 	168.18-00
	201216029	
	<ul style="list-style-type: none"> • Classification of Property 	168.20-00
	201216029 201243003 201244015 201310028 201404001 201509029 201543001	
	<ul style="list-style-type: none"> • <i>Assigned</i> 	168.20-01
	201539024	
	<ul style="list-style-type: none"> • Public Utility Property 	168.24-00
	202017027 202032002 202042005 202046007 202047004 202130005 202131004 202140014 202208005 202519002	
	<ul style="list-style-type: none"> • <i>Normalization Rules</i> 	168.24-01
	201816005 201824005 201824006 202009014 202010002 202017015 202033002 202124003 202150003 202206010 202211004 202227002 202350001 202402003 202426002 202426003 202426004	
	<ul style="list-style-type: none"> • Property Used Predominantly Outside the United States 	168.25-00
	201216008 201510038	
	<ul style="list-style-type: none"> • Alternative Depreciation System (ADS) 	168.29-00
	201316006 201316007	
	<ul style="list-style-type: none"> • <i>Outside the United States</i> 	168.29-01
	201324005 201324006 201943021	
	<ul style="list-style-type: none"> • <i>Tax-Exempt Use Property</i> 	168.29-02
	201436048 201606005 201722001 201737002 202526008	
	<ul style="list-style-type: none"> • Redeterminations, Changes in Use 	168.32-00
	201228036 201450001	
	<ul style="list-style-type: none"> • Retirements 	168.35-00
	201710006	
Section 169	Amortization of Pollution Control Facilities	169.00-00
	<ul style="list-style-type: none"> • Election of Amortization 	169.02-00
	201217015	

Section 170	Charitable, Etc. Contributions and Gifts	170.00-00
	201321012 201437004 201551003 201608012 201641021 201848005 202002011 202027003 202047005 202236010 202601002 202601003 202601014 202613003	
	• Time of Making Contribution	170.01-00
	201730012 201730017 201730018 201730019	
	• Value of Contribution	170.02-00
	201319010 201443019 201443020	
	• Percentage Limitations	170.07-00
	• <i>Educational Organizations</i>	170.07-02
	201417018	
	• <i>Publicly Supported Organizations</i>	170.07-06
	201621015 201952009	
	• Percentage Limitations - Corporations	170.08-00
	201226021	
	• Donees of Charitable Contributions in General	170.09-00
	201228026 201239011 201240036 201342011 201711014	
	• <i>United States, States, Political Subdivisions, Etc.</i>	170.09-01
	201228026 201837011	
	• <i>Religious, Charitable, Etc. Organizations</i>	170.09-02
	201438032	
	• Carryovers	170.10-00
	• <i>Individuals</i>	170.10-01
	201928014	
	• <i>Corporations</i>	170.10-02
	201226021	
	• Ordinary Income and Capital Gain Property	170.11-00
	201443019 201443020	
	• <i>Inventory and Other Property</i>	170.11-03
	201414014	
	• <i>Qualified Appreciated Stock</i>	170.11-05
	201848005	
	• Disallowance of Deduction	170.12-00
	• <i>Partial Interests in Property</i>	170.12-03
	201249002	
	• <i>Substantiation</i>	170.12-09
	201608012 201736023 202302012	
	• Qualified Conservation Contribution	170.14-00
	201212009 201212010 201239008 201334039 202002011 202020002 202141022	
	• <i>Conservation Purpose</i>	170.14-03
	202130014	
	• Other	170.19-00
	201307008 201322046 201403016 201936002 201936003 202533005	
Section 172	Net Operating Loss Deductions (Deductible v. Not Deductible)	172.00-00
	201226021 201243014 201315002 201328028 201328031 201536011 202120015 202219015	

	<ul style="list-style-type: none"> • Carryback and Carryover 201228013 201233006 201249004 201309013 201310025 201335007 201532004 201616009 201628003 201919012 201928014 202335014 202349011 202445013 202524008 	172.01-00
	<ul style="list-style-type: none"> • Allowance Only to Same Taxpayer (Libson Shops) 201605018 	172.01-01
	<ul style="list-style-type: none"> • Specified Business 201612013 201447006 	172.03-00
	<ul style="list-style-type: none"> • Deferred Statutory or Tort Liability Losses 201442054 	172.07-00
Section 174	Research and Experimental Expenditures (Deductible v. Not Deductible) 201324008 201718011 202342010 202344014 202351011 202432019	174.00-00
	<ul style="list-style-type: none"> • Election to Amortize 201236013 	174.01-00
Section 179	Election to Expense Certain Depreciable Business Assets 201415009	179.00-00
	<ul style="list-style-type: none"> • Section 179 Property 201234024 	179.01-00
Section 194	Contributions to Employer Liability Trusts	194.00-00
	<ul style="list-style-type: none"> • Amortization of Reforestation Expenditures 202228014 	194.10-00
Section 195	Start Up Expenditures 201927021	195.00-00
Section 197	Amortization of Goodwill & Certain Other Intangibles 201203004 201228011 201317003 201501011 201543014 201642032 201702035 201709003 201820013 201906002 202024002 202037001 202119007 202120005 202224011	197.00-00
	<ul style="list-style-type: none"> • Certain Elections for Intangible Property 201214014 	197.01-00
Section 212	Expenses for Production of Income 202050015 202053010	212.00-00
Section 213	Medical, Dental, etc., Expenses 202114001 202311001 202505002 202518023	213.00-00
	<ul style="list-style-type: none"> • Medical Care 201933005 202311001 	213.05-00
Section 215	Alimony, etc., Payments 201206005 201246005	215.00-00
	<ul style="list-style-type: none"> • Payment For Child Support 	215.08-00
	<ul style="list-style-type: none"> • Specification In Instrument 201706006 	215.08-04
Section 216	Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder 201537015	216.00-00
Section 243	Dividends Received by Corporations 201640018	243.00-00
Section 245	Dividends Received From Certain Foreign Corporations 201640018 202504005	245.00-00
Section 246	Rules Applying to Deductions For Dividends Received	246.00-00

	• Exclusion of Certain Dividends	246.05-00
	• <i>Holding Periods</i> 201827011	246.05-02
	• <i>Substantially Similar or Related Property</i> 202445015 202503002	246.05-04
Section 247	Dividends Paid On Certain Preferred Stock of Public Utilities	247.00-00
	• Other 201822026	247.04-00
Section 263	Capital Expenditures (Deductible v. Not Deductible)	263.00-00
	201311021 201317003 201319009 201713010 202021018 201341029 201341031 201405014 201438005 201447004 201447015 201447016 201510039 201518012 201528034 201534005 201624021 201639007 201639009 201642013 201736002 201746020 201804002 201822009 201828006 201830011 201927006 201940002 201945010 201945014 201947008 202004010 202005019 202014012 202017025 202036003 202036004 202052002 202121002 202124005 202125003 202129001 202150007 202206012 202208001 202209011 202231003 202240001 202308010 202324001 202335013 202341008 202349003 202416007 202524011 202532002 202611001	
	• Development Costs	263.02-00
	• <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i> 201240011 201248014 201248015 201403011 201835004	263.02-01
	• Permanent Improvements 201213023	263.03-00
	• Replacements 202619012	263.04-00
	• Leases	263.08-00
	• <i>Payment for Cancellation</i> 202224010	263.08-03
	• <i>Acquisition Costs</i> 201442021 201528012 201549020 201624021	263.08-04
	• Acquisition of Property, Intangibles 201543014 201614037 202121009 202304009	263.13-00
	• Allocation Between Capital Expenditure and Expense 201234026 201234027 201827009 201850013 201908013 201930024 202002008 202017022 202029001	263.14-00
	• Election to Deduct or Capitalize Certain Expenditures 201221013 201405009 201535002 202224005 202309001	263.16-00
	• Interest and Carrying Costs - Straddles 201212014 201310027	263.21-00
Section 263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses	263A.00-00
	201504011	
	• Exceptions	263A.02-00
	• <i>Substantially Constructed Self-Constructed Property</i> 201515007	263A.02-10
	• Capitalization of Costs	263A.03-00
	• <i>Direct Costs</i> 201439001	263A.03-01

	• <i>Indirect Costs</i> 201302018	263A.03-02
	• Allocation Methods 201439001	263A.04-00
	• <i>Simplified Production Method</i> 201439001 201848012	263A.04-05
	• Interest Capitalization 201302017 201638022	263A.08-00
	• <i>Designated Property</i> 201302017	263A.08-01
	• Oil and Gas Activities 201211011	263A.13-00
Section 264	Amounts Paid in Connection With Insurance (Deductible v. Not Deductible) 201443015 202018003	264.00-00
	• Exceptions 201322035 201617004	264.03-00
	• Key Persons 201617004 201736019	264.04-00
	• Allocation of Interest Expense to Policy Cash Values 201617004	264.05-00
Section 265	Expenses and Interest Relating to Tax-Exempt Income (Deductible v. Not Deductible) 202027003	265.00-00
Section 266	Carrying Charges	266.00-00
	• Elections 202637007	266.01-00
Section 267	Losses, Expenses, and Interest With Respect to Transactions Between Related Parties 201252008 201330004 201330004 201702035	267.00-00
	• Losses: Deduction Disallowed 201343021	267.01-00
	• Expenses and Interest: In General	267.02-00
	• <i>Matching of Deduction and Payee Income</i> 201228035	267.02-01
	• <i>Payments to Foreign Persons</i> 201228035 201334037	267.02-03
	• Limitation on Gain Where Loss Previously Disallowed 201737011	267.05-00
	• Special Rules Applicable to Controlled Groups: In General 201702035	267.07-00
	• <i>Controlled Group Defined</i> 201405009	267.07-01
	• <i>Deferral of Loss from Sale or Exchange Between Members</i> 201203004 201323005 201334006 201419011 201603002 201702035 201705004	267.07-02
Section 269	Acquisitions Made to Evade or Avoid Income Tax 202501008 202633005	269.00-00

	• Principal Purpose Text 202501008	269.01-00
Section 274	Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable) 201501010	274.00-00
	• Substantiation 201246031	274.08-00
	• Percentage Disallowance for Meals and Entertainment Deductions 201219021	274.14-00
Section 275	Certain Taxes (Allowed v. Disallowed)	275.00-00
	• Federal Income 201306018	275.01-00
Section 280E	Expenditures In Connection With the Illegal Sale of Drugs 201504011 201531016 202205024	280E.00-00
Section 280G	Golden Parachute Payments	280G.00-00
	• Definitions	280G.01-00
	• <i>Parachute Payment</i> 201519017	280G.01-01
Section 301	Distributions of Property 201207002 201247004 201252008 201304002 201306012 201306013 201306014 201312028 201328025 201352007 201426019 201440006 201446013 201447019 201448016 201505035 201516047 201516050 201522001 201523017 201527004 201536016 201537020 201544015 201550017 201552011 201604008 201614033 201629003 201631005 201709011 201717005 201721014 201739004 201923003 202150012 202305010 202351007	301.00-00
	• Dividend in Property	301.01-00
	• <i>Form v. Substance</i> 201552027 201640018	301.01-07
	• Other Than a Dividend	301.02-00
	• <i>Distribution With Respect to Stock v. Not With Respect to Stock</i> 201637010	301.02-01
	• Liquidation v. Reorganization 201350001	301.04-00
	• Constructive Dividend 201350001	301.07-00
Section 302	Distributions in Redemption of Stock 201202010 201202020 201207002 201328025 201330017 201330018 201330017 201330018 201352007 201405005 201444007 201637010 201805003 201805004 201805005 201805006 201805007 201805008 202219011	302.00-00
	• Not Essentially Equivalent to a Dividend 201918009	302.01-00
	• Disproportionate Redemption of stock 201202010 201202020 201236025	302.02-00
	• Complete Termination of Interest 201228012 201405005	302.03-00
	• Redemption from Noncorporate Shareholder in Partial Liquidation 202146006	302.04-00

	• <i>Qualified Trade or Business</i> 202146006	302.04-02
	• <i>Termination of a Business</i> 202146006 202210005	302.04-03
	• <i>Constructive Ownership</i> 202219011	302.05-00
	• <i>Waiver of Family Attribution by Individual</i> 201805011 202219011	302.05-01
Section 304	Redemption Through Use of Related Corporations 201805003 201805004 201805005 201805006 201805007 201805008 202141005	304.00-00
	• <i>Acquisition by Subsidiary</i>	304.01-00
	• <i>Distribution to which Section 301 Applies</i> 201252008 201330004 201330004	304.01-03
	• <i>Acquisition by Related Corporation (Other Than Subsidiary)</i>	304.02-00
	• <i>Section 304 v. Section 351</i> 201228034	304.02-01
	• <i>Control Requirement Met</i> 201601001	304.03-00
Section 305	Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution) 201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016 201505035 201516047 201544015 201550017 201631005 201709011	305.00-00
	• <i>Stock Dividends</i> 201304002 201404005 201446013 201447019 201516047 201537020	305.01-00
	• <i>Distributions in Lieu of Money</i> 201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015 201552011 201607003 201629003 201631005 201637013 201709011 201717005	305.03-00
	• <i>Disproportionate Distributions</i> 201213011 201404005 201446013 201537020 201604008 201717005 202406001 202406002 202406005 202406006 202406007 202406008 202406009 202406010 202406011 202406012 202406013	305.04-00
	• <i>Deemed Distributions</i> 201604008 202508001	305.13-00
Section 306	Dispositions of Certain Stock 201308001 201308001	306.00-00
	• <i>Section 306 Stock v. Not 306 Stock</i> 201308001 201308001 202532005	306.01-00
Section 311	Taxability of Corporation on Distribution 201352007 201405005 201421015 201511020	311.00-00
	• <i>With Respect to its Stock</i> 201405005 201835001	311.01-00
Section 312	Effect on Earnings and Profits (Decrease v. No Decrease) 201330002 201330002 201637010	312.00-00
	• <i>Computations of Earnings and Profits</i> 201601001	312.01-00

	• Tax Free Distributions 202244008 202246005	312.06-00
	• Allocation in Separations 201240017 201249012 201330002 201330002 201527003 201644018	312.09-00
Section 316	Dividend v. Not a Dividend	316.00-00
	• Source of Distribution	316.09-00
	• <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
Section 331	Gain or Loss to Shareholders in Corporate Liquidations 201211020 201252008 201330004 201330004 201334006 201511020 202031002	331.00-00
	• Year Liquidation Occurs 201228023 202017023 202515007	331.04-00
	• Form v. Substance 201252008	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
	• Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002 201730010 201827006	332.01-00
	• Debts of Parent to Subsidiary 201213018	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 202623005	336.00-00
	• General Rule 202031002	336.01-00
	• Liquidation in a Reorganization	336.03-00
	• <i>Distribution of Property to a Related Person</i> 201418025	336.03-01
	• <i>Disqualified Property</i> 201418025	336.03-02
	• <i>Liquidation to which section 332 Applies</i> 201328003	336.03-05

	<ul style="list-style-type: none"> • Express Election 201214018 201412012 201924014 202114014 202131008 202131009 202133012 202135001 202137001 202226008 202240004 202309010 	338.01-00
	<ul style="list-style-type: none"> • <i>Time in which Election must be made</i> 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 	338.01-02
	<ul style="list-style-type: none"> • Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035 202518014 	338.02-00
	<ul style="list-style-type: none"> • Consistency Rules 201213013 201214012 	338.04-00
	<ul style="list-style-type: none"> • Elective Recognition of Gain or Loss by Target Corporation - Together with Nonrecognition of Gain or Loss on Stock Sold by Selling Consolidated Group 202334005 	338.05-00
	<ul style="list-style-type: none"> • Foreign Corporation or DISC 	338.08-00
	<ul style="list-style-type: none"> • <i>Notice Requirement</i> 202550011 	338.08-01
	<ul style="list-style-type: none"> • Purchase from Related Corporation 201203004 201702035 	338.09-00
	<ul style="list-style-type: none"> • Deemed Asset Sale and Liquidation in 338(h)(10) Election 201203004 201702035 	338.80-00
Section 341	Collapsible Corporations 201209025	341.00-00
Section 346	(Amended-1982) Partial Liquidation Defined 202146006	346.00-00
Section 351	Transfer to Corporation Controlled by Transferor 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	351.00-00
	<ul style="list-style-type: none"> • Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007 201506008 201601001 201818010 	351.01-00
	<ul style="list-style-type: none"> • Series of Transactions 201212001 201506008 201531014 	351.02-00
	<ul style="list-style-type: none"> • "Property" Defined 201506008 201552026 	351.05-00
	<ul style="list-style-type: none"> • Constructive Exchange 201350001 	351.11-00
	<ul style="list-style-type: none"> • Section 351 v. Section 304 (See Also 0304.01-01) 201228034 	351.12-00
	<ul style="list-style-type: none"> • Investment Company Exception 201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020 201810005 202016013 	351.13-00

	• 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 202622007 202631002	355.00-00

• Spin-Off	355.01-00
201202007	201203004
201211008	201213018
201215005	201216023
201216027	201228002
201228030	201232014
201232033	201233016
201236014	201240017
201244006	201244008
201246027	201249012
201251006	201305003
201306006	201308002
201312017	201312020
201312022	201314001
201315009	201315016
201325009	201328024
201329005	201330007
201330022	201612012
201634010	201731003
201731004	201308002
201330007	201330022
201334009	201334032
201335001	201336012
201337007	201338040
201340009	201341004
201341013	201341026
201347005	201348005
201349006	201350007
201352007	201404002
201407005	201409002
201409003	201411002
201412013	201415001
201416005	201418030
201418039	201418046
201419005	201419010
201419012	201422004
201422012	201423006
201423010	201424005
201424006	201424008
201424009	201424011
201424013	201426004
201426008	201430002
201433007	201436033
201437006	201437013
201438009	201440014
201441008	201441009
201441016	201443017
201445008	201503006
201504007	201505007
201505013	201511001
201512001	201516014
201528006	201535006
201535007	201537018
201538015	201542004
201603005	201603006
201603020	201605016
201607003	201613008
201614017	201626017
201634010	201637013
201651010	201706005
201734004	201740015
201801012	201802007
201820016	201827006
201827008	201833011
201834006	201835001
201836001	201839006
201845009	201851005
201852015	201910004
201920009	201923003
201925004	201931007
201935009	201943011
201944002	201945022
201948001	201949014
202009002	202035009
202045001	202047007
202051011	202107009
202118004	202126005
202132006	202139001
202139006	202145020
202145027	202149006
202150009	202151001
202151004	202152010
202208012	202209002
202210012	202224002
202224012	202225006
202227008	202231004
202231013	202236007
202244008	202244009
202246005	202246008
202248008	202249011
202249014	202304005
202304007	202305010
202310007	202311005
202322006	202328019
202330002	202332001
202339007	202340015
202343025	202344013
202345008	202347004
202349009	202350010
202351007	202351009
202404005	202421003
202421007	202424004
202429015	202438002
202441010	202449006
202451015	202505001
202511013	202521001
202521019	202548010
202549011	202551007
202552006	202616004
202627007	
• Split-Off	355.01-01
201208017	201213001
201213002	201213005
201230007	201232033
201234009	201238018
201240016	201245020
201246027	201252017
201306010	201308017
201308018	201310023
201313016	201323017
201327003	201330002
201330007	201731003
201308017	201308018
201330002	201330007
201337003	201350007
201352007	201403002
201404002	201405003
201411002	201411012
201418019	201422017
201426007	201435005
201512001	201625012
201625013	201851004
201920008	201923003
201945016	201949013
202019016	202026001
202031006	202033005
202108010	202132005
202151001	202211009
202218002	202220003
202224002	202231013
202235002	202243003
202244009	202304005
202309013	202332001
202343025	202345008
202429015	202433001
202441010	202610002
202616004	202621006
202622007	202627007
202631002	
• 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	

	<ul style="list-style-type: none"> • <i>Five-Year Requirement</i> 201251006 201528016 201624004 201633009 201643008 201706005 202009002 202150004 	355.03-01
	<ul style="list-style-type: none"> • <i>Business Purpose</i> 201308017 201308018 201308017 201308018 201730010 	355.04-00
	<ul style="list-style-type: none"> • <i>Control</i> 201437013 201527003 201818010 202218002 	355.05-00
	<ul style="list-style-type: none"> • <i>Distribution of Control</i> 201731004 201437013 201605016 201703012 201945022 202218002 202248008 	355.05-01
	<ul style="list-style-type: none"> • <i>Device</i> 201734004 201743017 202051009 202113007 	355.06-00
	<ul style="list-style-type: none"> • <i>Continuity of Interest</i> 201644018 202033005 	355.07-00
	<ul style="list-style-type: none"> • <i>Distributions Within a Consolidated Group</i> 201305003 201352007 201445008 201730010 	355.09-00
	<ul style="list-style-type: none"> • <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 202627007 	355.10-00
Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized) 201424017 201721014	356.00-00
	<ul style="list-style-type: none"> • <i>Reorganization Exchange</i> 	356.01-00
	<ul style="list-style-type: none"> • <i>Series of Transactions</i> 201614017 	356.01-02
	<ul style="list-style-type: none"> • <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
	<ul style="list-style-type: none"> • <i>Liabilities in Excess of Basis</i> 	357.02-00
	<ul style="list-style-type: none"> • <i>In General</i> 201721002 	357.02-01
	<ul style="list-style-type: none"> • <i>Exceptions</i> 201230008 201348006 201431002 201542004 201627001 201703012 	357.02-02
Section 358	Basis to Distributees 202051009 202218002	358.00-00
	<ul style="list-style-type: none"> • <i>Allocation of Basis</i> 201411006 201437007 202218002 202244008 202246005 	358.02-00
	<ul style="list-style-type: none"> • <i>Assumption of Liabilities</i> 201721002 	358.03-00

	• <i>Deficit in Earnings and Profits</i> 202504005	367.10-05
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018 202335001 202447013	367.30-00
	• Treatment of Distribution Described in Section 367(e) 201348011 201423006 201639014 201808010	367.40-00
	• <i>Liquidations Under Section 332</i> 201348011 201606006 201639014 201808010	367.40-02
Section 368	Definitions Relating to Corporate Reorganizations	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 202622007 202631002	
	• 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

<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 202622007 202631002	
<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 202625007	
<ul style="list-style-type: none"> • Continuity of Interest Rule 	368.08-00
201214013 201224006 201247009	
<ul style="list-style-type: none"> • <i>Proprietary Interest Continuity</i> 	368.08-02
202050014	
<ul style="list-style-type: none"> • <i>Related party Acquisitions</i> 	368.08-03
201214013	
<ul style="list-style-type: none"> • <i>Following a Qualified Stock Purchase Under Section 338</i> 	368.08-05
201918015	
<ul style="list-style-type: none"> • <i>Business Enterprise Continuity</i> 	368.08-06
201247009 201314028 201413003 201644018 201918015 202145025	
<ul style="list-style-type: none"> • <i>Historic Business Assets</i> 	368.08-07
201224006	

	• <i>Transfers to Controlled Corporations</i>	368.08-08
	201214013 201224006 201234009 201240016 201424007 201625012 201625013	
	• <i>Plan of Reorganization</i>	368.09-00
	201411002 201626002 201627001 202128001 202305010	
	• <i>Several Steps</i>	368.09-01
	201252014 201411002	
	• <i>Liquidation v. Reorganization</i>	368.12-00
	201505012	
	• <i>Transactions Involving Two or More Investment Companies</i>	368.13-00
	201247009	
	• <i>Transfer by Corporation in Title 11 Case (Type "G")</i>	368.14-00
	201208036 201230020 201523001 201644018 201716002 201805012 202050014	
Section 381	Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)	381.00-00
	201830005	
	• <i>Method of Accounting</i>	381.04-00
	201237012 201343012	
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes	382.00-00
	201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 202021010 201308026 201308029 201335012 201345023 201350006 201403007 201412009 201432015 201443009 201549010 201750006 201902022 201949017 202017023 202140007 202142007 202142008 202146003 202345009 202433003 202503010 202515007 202633005 202635001	
	• <i>General Rule</i>	382.01-00
	201648004	
	• <i>Scope of Section 382 Limitation</i>	382.02-00
	• <i>Closing of the Books</i>	382.02-05
	201418038 201545014 201734003 201942005 202517013 202518015 202614017	
	• <i>Value of Old Loss Corporation</i>	382.05-00
	201435003	
	• <i>Ownership Change</i>	382.07-00
	201350006 202635001	
	• <i>Segregation Rules</i>	382.07-05
	201350006 201451015 202024013	
	• <i>Built-in Gains and Losses and Section 338 Gains</i>	382.08-00
	201629007	
	• <i>Net Unrealized Built-in Gain</i>	382.08-01
	201629007	
	• <i>Definitions and Special Rules</i>	382.11-00
	201215007 201403007 201902022	
	• <i>Preferred Stock</i>	382.11-05
	202131005	
	• <i>Treating Interests As Stock</i>	382.11-07
	202131005	
	• <i>5-Percent Shareholder</i>	382.11-09
	201215007 201403007 201902022 202635001	

	• Operating Rules	382.12-00
	201322032 202021010 201335012 201443009 201949017	
	• <i>Contributions to Capital</i>	382.12-01
	201350006	
	• <i>Title 11 or Similar Case</i>	382.12-08
	201306003 201322032 201328027 201435003 201648004 202342007 202633005	
	• <i>Election Out</i>	382.12-13
	201519004 201949017 202235001 202342007	
	• <i>Controlled Groups</i>	382.12-16
	201232016 201232017 202021010 201335012 201421011 201421012 201421013 201443009	
Section 384	Limitation on Use of Preacquisition Losses to Offset Built-in Gains	384.00-00
	201806005	
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	385.00-00
	• Debt v. Equity	385.01-00
	201230008 201323021	
	• New Financial Products	385.03-00
	201209006 201226026	
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan	401.00-00
	201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003 201750004 201837004 201923016 202035010 202042012 202044001 202114010 202114011 202114012 202125007 202202012 202202013 202240018 202305001 202417010 202443017 202524006 202528003 202548023 202551032	
	• Impossibility of Diversion	401.01-00
	202125007	
	• <i>Exclusive Benefit of Employees or Their Beneficiaries</i>	401.01-01
	201538022 201847008	
	• <i>Definitely Determinable Benefits Under a Pension Plan</i>	401.01-03
	201501025	
	• Impossibility of Diversion	401.03-00
	201228055 201839010	
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00)	401.04-00
	201440027 201605006	
	• <i>Discrimination in Availability of Form of Benefit</i>	401.04-03
	201605006	
	• <i>Comparability Among Two or More Plans</i>	401.04-04
	201810008	
	• Required Distributions	401.06-00
	201202042 201208039 201318033 201320021 202039002 201424031 201434028 201437025 201437034 201503024 201628004 201628005 201628006 201902023 201923016 201924013 202031007 202035010 202042012 202114010 202114011 202114012 202140011 202143002 202624001	
	• <i>In General</i>	401.06-01
	201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028 201840007 201909003 202035010 202140011 202506004	

	<ul style="list-style-type: none"> • <i>Employee Dies Before Entire Interest Distributed</i> 	401.06-02
	201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025 201750004 201923016 201924013 202042012 202044001 202114010 202114012 202140011 202538004	
	<ul style="list-style-type: none"> • Commencement of Benefits Under Qualified Trusts 	401.11-00
	201221033 201933006	
	<ul style="list-style-type: none"> • Additional Participation Requirements (See Also 410.00-00) 	401.20-00
	201810008	
	<ul style="list-style-type: none"> • Medical, Etc. Benefits 	401.27-00
	201611003 201625005 201639001 201805002 202305001 202434004 202443017 202451017 202515012 202525012 202528003 202531003 202547007 202548023 202551032	
	<ul style="list-style-type: none"> • Cash or Deferred Arrangements 	401.29-00
	201417025 201527042 201532036 201601012 201722014 201833012 202023001 202126001 202304001 202408002 202434006	
	<ul style="list-style-type: none"> • <i>Special Antidiscrimination Rules</i> 	401.29-01
	201615013	
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)	402.00-00
	201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201618019 201634024 201749007 201308037 201331009 201331010 201343029 201404017 201405030 201405031 201407026 201407027 201410039 201417026 201420025 201428014 201430023 201430030 201434029 201436057 201437026 201440025 201440027 201440032 201447050 201447051 201447052 201511038 201522012 201524030 201528043 201529016 201531024 201532040 201532042 201533023 201537029 201537030 201537031 201547008 201549031 201549032 201603043 201608021 201610023 201611020 201625021 201627006 201635011 201637018 201644024 201645020 201645025 201649020 201821008 201822033 201826018 201835017 201840007 201936009 202019008 202147015 202218028 202304001 202451014 202525008	
	<ul style="list-style-type: none"> • Exempt Trust 	402.01-00
	201417025 201821008 201831006 201936009	
	<ul style="list-style-type: none"> • Non-Exempt Trust 	402.02-00
	201749007	
	<ul style="list-style-type: none"> • Foreign Situs Trust 	402.03-00
	201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046	
	<ul style="list-style-type: none"> • Amounts Distributed or Made Available to Beneficiary 	402.06-00
	201431037 201527042	
	<ul style="list-style-type: none"> • Unrealized Appreciation of Employer's Securities 	402.07-00
	201242019 201427024 202210004	
	<ul style="list-style-type: none"> • Rollover Contributions 	402.08-00
	201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201618014 201330047 201341038 201346013 201403020 201403025 201418063 201419020 201419021 201420026 201426032 201442070 201443029 201443030 201445028 201446031 201446032 201446038 201448033 201452022 201452025 201505045 201514020 201521022 201524027 201535026 201539036 201543022 201622040 201936009 202423009 202451014 202506004 202525008	

	• <i>Rollover Lump Sums</i> 202019008 202451014	402.08-01
	• <i>Reorganization Payments</i> 201535025	402.08-03
	• <i>By a Surviving Spouse</i> 201523019 201523020 201821008 201839005 201936009 202525008	402.08-05
	• Tax on Lump Sum Distributions 201241019 202019008 202451014	402.09-00
Section 403	Taxation of Employee Annuities (Taxable v. Not Taxable) 201230030 202535016 202539016 202540027 202552025 202552040	403.00-00
	• Non-Forfeitable Rights 201345036 201451062 201501026	403.03-00
	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 201634021 201538020 201634021	403.04-00
	• <i>Retirement Income Accounts</i> 201742022	403.04-05
	• <i>Distribution Requirements</i> 201750004 202044001	403.04-06
	• Rollover Amounts 201212023 201224043 201323040 201419021 201524027 201644023	403.05-00
Section 404	Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.) 201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201639018	404.00-00
	• Deferred Compensation 202315010	404.10-00
	• Year of Deduction 201935011 201945024	404.11-00
	• <i>Time of Contribution</i> 201945024	404.11-01
Section 404A	Deduction for Certain Foreign Deferred Compensation Plans 201540015	404A.00-00
Section 408	Individual Retirement Accounts 201208039 201612001 201618011 201632015 201405032 201405033 201405034 201423043 201431038 201439006 201451065 201611022 201707001 201736018 201831004 201924013 201927009 201943020 202033008 202040003 202042012 202114010 202114011 202114012 202140011 202210016 202322013 202322014 202348009 202519010 202549002 202621003 202624001 202625002 202625003 202631001	408.00-00
	• Exclusive Benefit of Individual or His Beneficiary 201225020	408.01-00
	• Qualification	408.02-00
	• <i>Benefit Distributions</i> 201628004 201628005 201628006 201633025 201706004 201750004 202044001	408.02-01

• Rollover Contributions

408.03-00

201203034 201204024 201205021 201206023 201206025 201206026 201207013
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	• Individual Retirement Annuity 202519010	408.05-00
	• <i>Benefit Distributions</i> 201943020	408.05-01
	• Distributions 201318033 202039002 201426034 201446030 201623001 201736018 201901005 202031007 202136004 202624001 202631001	408.06-00
	• Prohibited Transactions 201437023	408.07-00
	• Tax Treatment of Accounts and Annuities 201430021 201547009 201924013 202042012 202114010 202114011 202114012 202140011	408.08-00
Section 408A	Roth IRA 201219035 201219036 201219037 201230029 201242018 201320022 201612001 201404016 201404018 201442071 201446036 201448034 201449012 201449013 201506015 201511022 201511045 201645012 202136004	408A.00-00
Section 409	Qualifications for Tax Credit Employee Stock Ownership Plans 201747007	409.00-00
	• Tax Credit Employee Stock Ownership Plan Defined	409.01-00
	• <i>Definition of Employer Securities</i> 201511039 201538021	409.01-09
Section 410	Minimum Participation Standards	410.00-00
	• Eligibility	410.02-00
	• <i>Discrimination as to Coverage</i> 201615013	410.02-01
Section 411	Minimum Vesting Standards 201643024	411.00-00
	• Vesting of Employer Contributions	411.02-00
	• <i>Suspensions</i> 201531021	411.02-05
	• Accrued Benefit Requirements 201617006	411.03-00

	<ul style="list-style-type: none"> • <i>Defined Benefit Plan</i> 201803006 	411.03-01
Section 412	Minimum Funding Standards 201205020 201208042 201221038 201221039 201238030 201330030 201330038 201427030 201428017 201437021 201511040 201511041 201525019 201619016 201719029 201727011 201832020 202505018 <ul style="list-style-type: none"> • Plan Year 202435007 	412.00-00
	<ul style="list-style-type: none"> • Minimum Funding Waiver 201204022 201204023 201204026 201206021 201209016 201209017 201209018 201209019 201209020 201209021 201209024 201210048 201210049 201215017 201218036 201218039 201219038 201229015 201229016 201229017 201229018 201230034 201230035 201233026 201239013 201311040 201316025 201319035 201322050 201327022 201341040 201414034 201419023 201429037 201433028 201437022 201440034 201442068 201443034 201443035 201449011 201509067 201509068 201510061 201511042 201511043 201513006 201513007 201513008 201533013 201537026 201537027 201703002 201722009 201948003 202053002 202114004 202211001 202433005 202435007 202451002 202505018 	412.05-00
	<ul style="list-style-type: none"> • Alternative Minimum Funding Standard 201750010 	412.06-00
Section 413	Collectively Bargained Plans <ul style="list-style-type: none"> • Plans Maintained by More Than One Employer 	413.00-00
	<ul style="list-style-type: none"> • <i>Deduction Limitations</i> 201927010 	413.04-00
Section 414	Definitions and Special Rules 201305021 201317025 201340026 201351030 201425026 201443035 201443036 201509069 201529009 201606029 201720009 201803007 <ul style="list-style-type: none"> • Employees of Businesses Under Common Control 201715001 202430007 	414.00-00
	<ul style="list-style-type: none"> • Governmental Plan 201848011 202020006 202020019 202041004 	414.03-00
	<ul style="list-style-type: none"> • Church Plan 201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201318030 201319036 201322051 201323042 201323043 202001008 201308033 201339004 201345041 201349027 201350048 201415015 201420028 201421031 201425025 201432028 201442072 201505048 201505049 201505050 201505051 201537025 201538023 201538024 201543012 201551004 201739010 201803007 201811008 201826009 202051003 202548003 	414.07-00
	<ul style="list-style-type: none"> • Certain Employee Contributions 201305021 201340026 201351030 201417025 201425026 201443035 201443036 201509069 201529009 201532036 201540014 201601013 201606029 201720009 202126001 202304001 	414.08-00
	<ul style="list-style-type: none"> • Employees of an Affiliated Service Group 201715001 	414.09-00
	<ul style="list-style-type: none"> • Employee Leasing 202019018 	414.13-00
	<ul style="list-style-type: none"> • Separate Lines of Business and Operating Units 201552002 201850011 	414.14-00
Section 415	Limitations on Benefits and Contributions Under Qualified Plans 201440027 201441032 201441033 201441034 201447061 201532036 201537024 201539030 201643024 202344010	414.18-00
		415.00-00

	• Limitation for Defined Benefit Plans 201527042 201848011 202408002 202408003	415.01-00
	• <i>Qualified Participant</i> 201347028	415.01-05
	• Limitation for Defined Contribution Plans 201715001 201848011	415.02-00
	• <i>Annual Addition</i> 201831006 202045002	415.02-01
	• <i>Participant's Compensation</i> 201511039	415.02-02
	• <i>Stock Ownership Plans</i> 201424030	415.02-05
	• Qualified Governmental Excess Benefit Plans 201537024 201539030 201546012 201643014	415.12-00
Section 416	Special Rules for Top-Heavy Plans	416.00-00
	• Adjustments in Section 415 Limits 202505018	416.06-00
Section 417	Definitions and Special Rules for Purposes of Minimum Survivor Annuity Requirements	417.00-00
	• Restriction on Cash-Outs 201803006	417.05-00
Section 419	Treatment of Funded Welfare Benefit Plans 201424004 201440022 201441019 201442064 201442065 201501014 201702029 201825012 201833014 201927001 202534004	419.00-00
	• Qualified Asset Account 202534004	419.11-00
	• Aggregation Rules 201225019	419.13-00
Section 419A	Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.) 201424004 201440022 201442064 201442065 201501014	419A.00-00
Section 420	Transfers to Retiree Health 201511044	420.00-00
Section 423	Employee Stock Purchase Plans 201911002	423.00-00
Section 424	Definitions and Special Rules	424.00-00
	• Disposition 201519031	424.02-00
Section 442	Change of Annual Accounting Period (Permitted v. Not Permitted) (See Also 444.00-00) 201505014 201922024 201924004 202350002 202420018 202420019 202420020 202420021 202420022 202420023 202420024 202420025 202519009 202536007 202536008 202536009 202536010 202536011 202536012 202536013 202536014 202548022	442.00-00
Section 444	Election of Taxable Year Other Than Required Year 202141023	444.00-00
	• Taxpayers Qualified to Make Election	444.01-00

	• <i>Membership in a Tiered Structure</i> 202439002	444.01-01
	• Termination of Election 201302022	444.04-00
Section 446	General Rule for Methods of Accounting (Permissible v. Not Permissible) 201228035 201350033 201403015 201503011 201504011 201614037 202007009 202008007	446.00-00
	• Clearly v. Not Clearly Reflecting Income 201504011 201547004	446.01-00
	• Change of Methods (Permissible v. Not Permissible) 201202021 201345025 201426025 201442050 201442051 201521012	446.04-00
	• <i>Correction of Method or Error</i> 201442049 201442050 201442051	446.04-01
	• <i>Consent Needed</i> 201442050 201442051	446.04-03
	• <i>Computing Depreciation</i> 201410029	446.04-13
	• <i>Change in Method of Accounting for Depreciation</i> 201436048 202552009 202635002	446.04-17
	• Method of Accounting; Banks and Financial Institutions; Specific Cash Item Changes	446.11-00
	• <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)	453.00-00
	201405005 201440004 201451004 201503005 201524010 201524011 201524012 201524013 201530001 201540003 201825024 201909002 201943004 202319010 202623014	
	• 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 202623014	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 202630003 202631003	
	• 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

	<ul style="list-style-type: none"> • <i>Nonelective Deferred Compensation</i> 201447002 	457.09-06
	<ul style="list-style-type: none"> • <i>Length of Service Award Plans</i> 201508001 202417009 	457.09-08
Section 460	Special Rules for Long-Term Contracts 201650014 202046001 <ul style="list-style-type: none"> • Allocation of Costs to Contract (See Also 451 and 446) • <i>Construction/Real Estate ISP - Percentage of Completion Method of Accounting - Timing of Cost Recognition</i> 201537022 	460.00-00 460.03-00 460.03-09
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 <ul style="list-style-type: none"> • Accrual Method 201246029 202203009 • <i>Expenditure For Asset Having Long Useful Life</i> 201311021 • Incurred Liabilities 202116012 • <i>Accrual Basis</i> 201223015 201311021 	461.00-00 461.01-00 461.01-06 461.06-00 461.06-01
Section 465	Deductions Limited to Amount at Risk 201805013 201916005 202009024 <ul style="list-style-type: none"> • Amounts Considered at Risk • <i>Borrowed Amounts</i> 201606027 • <i>Amounts Protected Against Loss</i> 201308028 201308028 • Activities to Which Section Applies 201501012 • <i>Activities Separate v. Not Separate</i> 201805013 • Other Activities 201805013 • Exclusions • <i>Real Property</i> 201606027 	465.00-00 465.01-00 465.01-01 465.01-02 465.02-00 465.02-05 465.03-00 465.04-00 465.04-01
Section 467	Certain Payments for the Use of Property or Services <ul style="list-style-type: none"> • In General 201549027 	467.00-00 467.01-00
Section 468	Special Rules for Mining and Solid Waste Reclamation and Closing Costs 202551029 202551030 202551031 <ul style="list-style-type: none"> • Mining (See Also 613.03-06 et seq) 201311011 202446001 202446002 202446003 202446004 202446005 202527006 202528002 202551004 	468.00-00 468.01-00

	• Establishment of Reserves 202624002	468.02-00
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
	• In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014 201432012 201450009 201450010 201451011 201451013 201510030	468A.01-00
	• Ruling Amount 201221011	468A.04-00
	• <i>Initial Schedules</i> 201721009 201721010 201723014 201723015 201723016 201725014 201726005 202041001 202042004	468A.04-01
	• <i>Revised Schedules</i> 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	468A.04-02
	• Nuclear Decommissioning Reserve Fund	468A.05-00
	• <i>Self Dealing</i> 201907005	468A.05-07
	• <i>Disqualification of Fund</i> 201907005 201909007 202208002	468A.05-08
	• Nuclear Power Plant	468A.06-00
	• <i>Disposition of Interest</i> 201729011 201729012 201730020 201825019 201825020 201825021 202009016 202009017 202009018 202009019 202009020 202009021 202117004 202117013 202122004 202122005 202122006 202123003 202218022 202223008 202223009	468A.06-03
	• Time When Payments Deemed Made 201450011	468A.07-00
Section 468B	Special Rules For Designated Settlement Funds 201208036 201347019 201411027	468B.00-00
	• In General 201447005 201450019 202050003 202139004	468B.01-00
	• Taxation of Designated Settlement Funds 201347019 201411027 201718018 201803005 201923010 201930004 202203009 202337009	468B.02-00
	• Other Funds 201322026 201718029 201922023 202203009	468B.06-00
	• Clarification Of Taxation of Certain Funds 201208036 201347019 201411027	468B.07-00

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> 201411025	469.01-02
	• 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	471.00-00
	201504011 202114019	
	• Inventories at Cost 202114019	471.03-00
Section 472	Last-In, First-Out Inventories	472.00-00
	201836005	
	• Election 201208033 201342009 202014014	472.01-00
	• LIFO Conformity Requirement 201550031 202625005	472.05-00
Section 475	Mark to Market Accounting Method for Dealers in Securities	475.00-00
	201238025 201423019 201507019	
	• 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 202623008	475.08-00
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
 202419025

• Title-Holding Company

501.02-00

201309014 202001027 201552033 201617011 202101005 202221008

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

501.03-00

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

501.03-01

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• *Foundations*

501.03-02

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<ul style="list-style-type: none"> • <i>Trusts</i> 	501.03-03
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<ul style="list-style-type: none"> • <i>Educational Organizations</i> 	501.03-08
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<ul style="list-style-type: none"> • <i>Political Action Organizations</i> 201712015 202005020 	501.03-17
<ul style="list-style-type: none"> • <i>Prevention of Cruelty Groups</i> 201337017 201831013 202404008 	501.03-18
<ul style="list-style-type: none"> • <i>Public Recreation Facilities and Athletic Organizations</i> 201204020 201340021 201343028 201619010 201918018 202131011 202140017 202144030 202152019 202152022 202328021 202349013 202351016 202521023 202532016 202643015 	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 202635015 202636019 	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
 202623017 202625024 202627015 202628011 202630014 202631014 202634015
 202634017 202635015 202635016 202636017 202636019 202639005 202641007
 202642015 202643015 202644003 **202644003**

• *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

<ul style="list-style-type: none"> • Civic Leagues and Social Welfare Groups (See Also 0501.03-25) 	501.04-00
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 202627014 202627018 202629015 202629018 202629019 202629023 202631010 202631013 202634019 202634020 202636016 202636018 202640007 202641006 202641008	
<ul style="list-style-type: none"> • Local Associations of Employees 	501.04-01
201321033 201321035 201321036 201321038 201323027 201323032 201443020 201736026 201810010 202629018 202629019 202636018	
<ul style="list-style-type: none"> • Prepaid Medical Care Association (See Also 0501.03-10) 	501.04-02
201406019 201451033 202101007 202331004	
<ul style="list-style-type: none"> • Political Activities Organizations 	501.04-03
201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403020 201424028 201449002 201552032 201615014 201951013 202022009 202120016	
<ul style="list-style-type: none"> • Community 	501.04-06
201338053 201941028 202023008 202047014 202226014 202227012 202230013 202237011 202323013 202336028 202344018 202414009 202538026 202618015 202629018 202631013 202641008	
<ul style="list-style-type: none"> • Homeowners Association 	501.04-07
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 202627018 202629023 202631010 202634019 202634020 202640007 202640008	
<ul style="list-style-type: none"> • Labor Organizations 	501.05-00
201217022 201311031 201646007 201824014 201951011 202345010 202350014 202350016 202501015 202627017	
<ul style="list-style-type: none"> • Agriculture and Horticulture Organizations 	501.05-01
201205011 201205015 201233018 201327015 201508011 201640024 201716049 201729021 201746027 201849012 201905005 202005022 202339038 202345010 202405015 202420029 202443018 202630012	

• 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
 202627016 202629016 202629021 202631012 202639004 202643022

• 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 202627016 202629016 202629021
 202631012 202643022

• Conduct of Business for Profit 501.06-02

201327015 201810011 201814011 202018008 202117016 202122016 202221016
 202631012 202639004

• 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 202624008 202625027 202628012 202630017 202635014 202642016	
<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 202624008	
<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 202628012 202630017 202635014	
<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 202629017	

<ul style="list-style-type: none"> • Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 201221030 201224037 201250023 201250024 201251023 202039003 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036 201532037 201605015 201625004 201625018 201703014 201817008 201827014 201835011 202125002 202236004 202643017 	501.09-00
<ul style="list-style-type: none"> • <i>Permissible Benefits</i> 202039003 201451040 201605015 201703014 201947010 202034001 202125002 	501.09-01
<ul style="list-style-type: none"> • <i>Geographic Locale</i> 201221030 201330039 201330039 201415008 	501.09-02
<ul style="list-style-type: none"> • <i>Inurement</i> 201321040 201634029 201351026 201605015 201625004 201625018 201734009 201833013 	501.09-03
<ul style="list-style-type: none"> • <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014 201835011 202236004 202643017 	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 202639003 	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 202643016 	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 202631011 	501.26-00
<ul style="list-style-type: none"> • Cooperative Hospital Service Organizations 201218016 	501.27-00

• Dedication of Assets to an Exempt Organization 201706019 201841007 201841008 201904016 201940010 201941030 201942011	501.29-00
• Control of Corporation 201224031 201224034 201247017 201428029 201433017 201839015 202020024 202101008 202504021 202536042 202606003 202614031	501.30-00
• <i>Closely Controlled Organizations</i> 201306026	501.30-01
• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047	501.30-02
• Proof of Exemption 201235023 201701020 201649016 201710035 201710036 201835012 202032008 202114023 202313008 202313009	501.31-00
• <i>Domestic Fraternal Societies</i> 201404012	501.31-01
• Income Inures v. does Not Inure to Private Individual 201202038 201202039 201203024 201203025 201204019 201204021 201205010 201205012 201209011 201209012 201209013 201210042 201211025 201211026 201213030 201213031 201215012 201215013 201217019 201218021 201219028 201219032 201226029 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234030 201241011 201242015 201244021 201247018 201250025 201250027 201250029 201252024 201252026 201302040 201302041 201303017 201303019 201303020 201305011 201305012 201305013 201307014 201308032 201310046 201310049 201311029 201311030 201311033 201313032 201314045 201314048 201314049 201315029 201323028 201323035 201326019 201330037 201330043 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 202634015	501.32-00
• <i>Distribution of Assets to Private Individuals</i> 201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021 201228040 201230024 201232035 201234029 201252024 201252026 201302040 201303019 201303020 201305011 201305012 201308032 201310046 201310049 201311033 201314048 201315029 201323028 201330043 201911008 202039019 201308032 201330043 201403018 201411039 201428026 201440021 201502017 201504017 201511026 201519035 201525012 201545029 201548025 201614038 201636046 201640019 201640022 201740023 201751016 201822032 201831014 201831015 201835009 201907008 202017030 202040008 202044011 202122017 202131011 202141027 202150031 202342018 202414007 202436013 202451019 202504020 202516008 202530016	501.32-01

• Private v. Public Interest Served

501.33-00

201202038 201202039 201203024 201203025 201204019 201204020 201205010
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• *Trustees Serve Private Interest*

501.33-01

201226029 201228041 201236033 201315028 201350043 201414024 201451043
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• "Exclusively" Test

501.35-00

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• *Business Activities*

501.36-00

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• *Section 501(c)(3) Organizations*

501.36-01

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	<ul style="list-style-type: none"> • <i>Publishing Activities, Radio, Television, etc.</i> 201204021 201252025 201433020 201526020 201710031 201710033 201835008 202005021 202144028 202342018 	501.36-03
	<ul style="list-style-type: none"> • <i>Fund Raising (See also 0512.06-00)</i> 201323037 201407020 201416010 	501.36-04
	<ul style="list-style-type: none"> • Legislative and Political Propaganda Activities 201415007 201505042 202206013 	501.38-00
	<ul style="list-style-type: none"> • <i>"Action" Organizations</i> 201415007 201430014 201505042 201908024 201932017 202316011 202634016 202636019 	501.38-01
	<ul style="list-style-type: none"> • <i>Electing Expenditure Test</i> 201239012 201415007 201804005 202206013 	501.38-02
Section 502	Feeder Organizations (Exempt v. Not Exempt) 201317011 201444043	502.00-00
Section 503	Requirements for Exemption (Exempt v. Not Exempt) 201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008 201928015 202414007 202451019	503.00-00
	<ul style="list-style-type: none"> • Organizations to Which Section Applies 202309016 202639002 	503.01-00
	<ul style="list-style-type: none"> • Future Status of Organizations Denied Exemption 201209007 201209008 201520013 	503.03-00
Section 504	Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities	504.00-00
	<ul style="list-style-type: none"> • Denial of Exemption 201205011 201205013 201217019 201446028 201510059 	504.50-00
Section 507	Termination of Private Foundation Status 201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003 201825004 201930017 202017026 202231005 202231006 202231007 202231008 202328004 202328005 202432004 202432005 202432006 202432007 202432008 202535005 202550004 202550005 202601002 202601003 202601014 202614004 202630006	507.00-00
	<ul style="list-style-type: none"> • Termination Under Section 507(a)(1) 201230026 201417020 201417021 201427019 	507.01-00
	<ul style="list-style-type: none"> • <i>Special Rules</i> 201345033 201345034 	507.01-01
	<ul style="list-style-type: none"> • Termination Under Section 507(b)(1)(B) 201441018 	507.04-00
	<ul style="list-style-type: none"> • Liability of Transferee Organizations 201243015 201244020 201321024 201321025 	507.05-00
	<ul style="list-style-type: none"> • Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030 	507.06-00
	<ul style="list-style-type: none"> • Aggregate Tax Benefit 201244020 201321025 201603033 201603034 	507.07-00
	<ul style="list-style-type: none"> • Substantial Contributor 201609001 	507.08-00

	• Value of Assets 201321024 201321025	507.09-00
Section 508	Special Rules With Respect to Section 501 (c)(3) Organizations 202119002	508.00-00
	• New Organizations 201446025	508.01-00
	• <i>Presumption</i> 202540018	508.01-01
	• Exceptions 202549024	508.02-00
	• Governing Instruments 201931011	508.04-00
Section 509	Private Foundation Defined 202023012	509.00-00
	• Definitions 201418067	509.01-00
	• <i>Private Foundation</i> 201306023 201802017 201825004 202047011	509.01-01
	• <i>Support</i> 201239011 201240036 201342011 201711014	509.01-02
	• Exceptions to Private Foundation Status 201335018 201417018 202023012	509.02-00
	• <i>Publicly Supported Organizations</i> 202039020 201445015 201507024 201620016 201729025 201733019 201850023 201909015 201923027 202023012 202031009 202034007 202034008 202126029 202144032 202228019 202235013 202245012 202248017 202305020 202309021 202313009 202313010 202344020 202349019 202512004 202522008 202523013 202539017 202550047 202623021 202635021 202641017	509.02-01
	• <i>Supporting Organizations</i> 201314044 202611016	509.02-02
	• <i>Churches</i> 201310045 202549024	509.02-04
	• Continuation of Private Foundation Status 201424025	509.03-00
Section 511	Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable) 201206018 201219024 201251019 201701002 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 201626004 202415003 202635004	511.00-00
	• Organizations Subject to Tax 201406019	511.01-00
	• Section 501(c)(2) Corporations 201241018	511.02-00

Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable)	512.00-00
	201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036 201321024 201321025 201323029 201328035 201701002 201406020 201407022 201409009 201413012 201422027 201423027 201423030 201425016 201426029 201430017 201434025 201440022 201441019 201451044 201501014 201503018 201613014 201613015 201630009 201636042 201636043 201710005 201729013 201729014 201730022 201837014 202133014 202635004	
	• Exception, Additions, and Limitations on Unrelated Income	512.01-00
	201206018 201425016 201430017 201503018 201644019 202002010	
	• <i>Rents and Royalties</i>	512.01-01
	202039018 201444043 201644019 201740002	
	• <i>Rent v. Ordinary Business Profits</i>	512.01-02
	201422027 201849009	
	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06)	512.04-00
	201329028 201333020 201413012 201613014 201613015 201636042 201636043 201729013 201729014 201730022	
	• Advertising (See Also 0501.26-02)	512.05-00
	201405029 201837014	
	• Fund-Raising Activities (See Also 0501.26-06)	512.06-00
	201330043 201330043	
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i>	512.09-03
	201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027 201833013 201844005	
	• Modifications	512.10-00
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Section 513	Unrelated v. Not Unrelated Trade or Business	513.00-00
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	• Trusts	513.01-00
	201613014 201613015 201636042 201636043 201729013 201729014 201730022	
	• Advertising, etc., Activities	513.02-00
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	• 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 201206018 201246040 201740002	514.07-00
Section 521	Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt) 201333014 201511020 201835010	521.00-00
	• Farmers' v. Not a Farmers' Cooperative 202402013	521.01-00
Section 527	Political Organizations 202005020	527.00-00
Section 528	Certain Homeowners Associations 201210007 201214016 201223011 201918006 202112001 202601007 202640008	528.00-00
	• Revocation of Election 201244005 201327008	528.04-00
	• Definition of Homeowners Association 201204017	528.05-00
Section 529	Qualified State Tuition Programs 201310043 201317017	529.00-00
Section 531	Imposition of Accumulated Earnings Tax (Imposed v. Not Imposed) 201653017	531.00-00
Section 533	Evidence of Purpose to Avoid Income Tax (Proscribed Purpose v. Not Proscribed Purpose)	533.00-00
	• Holding and Investment Companies 201653017	533.02-00
Section 534	Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer) 201428023	534.00-00
Section 542	Definition of Personal Holding Company	542.00-00
	• Stock Ownership Requirements 201208025	542.02-00
	• Consolidated Returns 201901002	542.03-00
Section 544	Rules for Determining Stock Ownership 201208025	544.00-00
Section 561	Deduction v. Not a Deduction for Dividends Paid	561.00-00
	• Personal Holding Companies 201901002	561.03-00
	• Dividends-Paid Deduction 201901002	561.07-00
Section 562	Dividends Eligible v. Not Eligible for Dividends-Paid Deduction 201205004 201244012 201304004 201516047	562.00-00
	• Preferential Dividends 201216031 201304002 201316013 201327006 201444022 201516047 201924003 202051005	562.03-00
Section 565	Consent Dividends 201202014 201336017 201628015 201901002 202136003 202144006 202515002 202538013	565.00-00
	• General Rule 201316014	565.01-00

	• <i>Making and Filing Consents</i> 201201011	565.01-02
Section 581	Bank v. Not a Bank 201341017	581.00-00
Section 597	Federal Financial Assistance Provided 201201010	597.00-00
	• Federal Financial Assistance Tax	597.05-00
	• <i>Basis</i> 201733014 202224011	597.05-01
	• Taxable Transfers 201441014 201733014	597.06-00
	• Limitation on Collection 201614035	597.07-00
	• Anti-Abuse 201733014	597.12-00
Section 611	Allowance of Deduction for Depletion (Deductible v. Not Deductible) 201448020	611.00-00
	• By Whom Deductible	611.02-00
	• <i>Economic Interest in Mineral in Place</i> 201520004 201448020 201520004	611.02-04
Section 612	Basis for Cost Depletion (Included v. Not Included in Basis) 202341008	612.00-00
Section 613	Percentage Depletion	613.00-00
	• Gross Income From Property 201710023 201722028	613.02-00
Section 613A	Limitations on Percentage Depletion in the Case of Oil and Gas Wells	613A.00-00
	• Exemption for Independent Producers and Royalty Owners	613A.03-00
	• <i>General Rule</i> 201210003	613A.03-01
	• Limitations on Subsection (c)	613A.04-00
	• <i>Retailers Excluded</i> 201210003 202140003	613A.04-02
Section 614	Definition of Property	614.00-00
	• Election to Aggregate Separate Operating Mineral Interests in Case of Mines 201343005	614.02-00
	• Aggregating Non-Operating Mineral Interests 201405002 201746019 201852017 201952004 202044005 202052009 202150005 202407003 202501002 202501003 202530002 202624005	614.04-00
Section 617	Deduction and Recapture of Certain Mining Exploration Expenditures 201718011	617.00-00
	• Recapture on Reaching Producing Stage 201350033	617.03-00
Section 638	Continental Shelf Areas 201311024	638.00-00
Section 641	Imposition of Tax 201727008 202335014	641.00-00

Section 642	Special Rules for Credits and Deductions 201216045 201343002 201345033 201345034 201803004 201908008	642.00-00
	• Charitable Deduction 201202019 201225004 202001013 202001014 202001015 201343002 201611002 201714002 201714003 201721003 201803004 202332011 202423002 202506004 202618006	642.03-00
	• <i>Gross Income Requirement</i> 202423002	642.03-01
	• <i>Pursuant to Governing Instrument</i> 201438014 201747005	642.03-02
	• <i>Paid or Permanently Set Aside</i> 202423002	642.03-03
	• <i>Pooled Income Funds</i> 201450016	642.03-06
Section 643	Definitions Applicable to Subparts A, B, C, and D 201238004 201245007 202134003 201436043 201516008 201516020 201516028 201519012 201527032 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201702005 201702006 201722007 202133005 202239006 202641001	643.00-00
	• Income Defined 201320009	643.02-00
	• Treatment of Property Distributed in Kind 202239006	643.05-00
	• Multiple Trusts 201928004	643.06-00
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus 201223012 201238004 202134003 202134004 201436043 201928004 201928005 202133005 202322005 202641001	661.00-00
	• Amounts Paid, Credited, or Required to Be Distributed 201651013 201747005	661.01-00
Section 662	Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus 201223012 202134004 201436043 201519012 201928004 202322005 202641001	662.00-00
Section 663	Special Rules Applicable to Sections 661 and 662 201710003 201928010 202007002 202012001 202044010	663.00-00
	• 65-Day Rule 201245008 201709010 201801011 202012001	663.04-00
Section 664	Charitable Remainder Trusts 201249002 201332011 201332012 201340012 201420010 201426006 201442067 201648007 201648008 201648009 201845014 202047005 202448002 202601002 202601003 202601014	664.00-00
	• Definitions 201340012 201648007 201648008 201648009 201845014 202047005 202448002	664.03-00
	• <i>Charitable Remainder Annuity Trust</i> 201333006	664.03-01
	• <i>Charitable Remainder Unitrust</i> 201340012 201613014 201613015 201636042 201636043 201648007 201648008 201648009 201729014 201730022 201845014 202047005 202145026 202448002	664.03-02

	<ul style="list-style-type: none"> Valuation 	664.04-00
	201325018 201325019 201325020 201325021	
Section 671	Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners	671.00-00
	201244004 201245006 201310002 201310003 201310004 201310005 201310006 201343021 201349001 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201440008 201440009 201440010 201440011 201440012 201507008 201532023 201613007 201614006 201614007 201614008 201636027 201636028 201636029 201636030 201636031 201636032 201642019 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201709020 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201832005 201832006 201832007 201832008 201832009 201836006 201848002 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201908008 201925005 201925006 201925007 201925008 201925009 201925010 202006002 202006003 202006004 202006005 202006006 202007010 202022002	
	<ul style="list-style-type: none"> Persons Treated as Grantors 	671.02-00
	201226019 201326011 201430003 201430004 201430005 201430006 201430007 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201523017 201527004 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201628010 201653007 201653008 201653009 201739004 201832005 201832006 201832007 201832008 201832009 202006002 202006003 202006004 202006005 202006006 202007010 202014001 202014002 202014003 202014004 202014005 202017018 202022002 202610014	
	<ul style="list-style-type: none"> Allocation of Income and Deductions 	671.03-00
	201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006	
Section 672	Definitions and Rules	672.00-00
	<ul style="list-style-type: none"> Subpart E not to Result in Foreign Ownership 	672.05-00
	201532023 201807001	
	<ul style="list-style-type: none"> Exceptions to General Rule 	672.05-01
	201532023 201544002 201807001	
Section 673	Reversionary Interests	673.00-00
	201642019	
Section 674	Power to Control Beneficial Enjoyment	674.00-00
	201507008 201908005	
	<ul style="list-style-type: none"> Power Exercisable Only by Will 	674.01-00
	201326011	
Section 675	Administrative Powers	675.00-00
	201235006 201507008	
	<ul style="list-style-type: none"> General Powers of Administration 	675.04-00
	201216034	
Section 677	Income for Benefit of Grantor	677.00-00
	201326011 201507008	
Section 678	Person Other Than Grantor Treated as Substantial Owner	678.00-00
	202022002	

	• Power to Vest Corpus or Income in Self 201633021	678.01-00
Section 691	Recipients of Income in Respect of Decedents 201330011 201330011 201338028 201430022 201444024 202332011	691.00-00
	• Includibility of Item as Income in Respect of Decedent Generally 201438014 201611002 201909003 202506004	691.01-00
Section 701	Partners, Not Partnerships, Subject to Tax 201507018	701.00-00
	• Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2 201917007	701.01-00
Section 702	Income and Credits of Partner	702.00-00
	• Partner's Income v. Partnership Income 201421016	702.05-00
Section 704	Partner's Distributive Share 201241005 201721013 201729020	704.00-00
	• Partnership Agreement 201517006 201537002 201537003	704.01-00
	• <i>Section 704(c) Considerations</i> 201216019 201421001 201505001 201537002 201537003 201710007 201710008 201747001	704.01-04
	• Limitation on Allowance of Losses 201606027	704.06-00
Section 705	Determination of Basis of Partner's Interest 201421016	705.00-00
Section 706	Taxable Years of Partner and Partnership 201319021	706.00-00
	• Closing of Partnership Taxable Year 201806005	706.05-00
Section 707	Transactions Between Partner and Partnership 201613001 201613002 201613003 201714028	707.00-00
	• Not in Capacity as Partner 201324013	707.01-00
	• Sales or Exchanges With Respect to Controlled Partnership 201737011	707.02-00
	• <i>Losses Disallowed</i> 201343021	707.02-01
Section 708	Continuation of Partnership 201315026 201605004 201619001 201643016 201643017 201643018 201643019 201745005	708.00-00
	• Termination 201244004 201326007 201528007 201619001 201643016 201643017 201643018 201643019 201723008 201723009	708.01-00
	• Merger, Conversion or Consolidation 201619001 201643016 201643017 201643018 201643019 201929019	708.02-00
	• Division 201619001 201643016 201643017 201643018 201643019	708.03-00

Section 754**Manner of Electing Optional Adjustment to Basis of Partnership Property****754.00-00**

201201007 201201014 201213006 201213024 201214006 201240008 201250012
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201918012 201919007 201919010 201920010 201923015 201924007 201924008
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Section 761	Terms Defined 201747001	761.00-00
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	<ul style="list-style-type: none"> • <i>Organizations Treated as a Partnership</i> 	761.01-01
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	<ul style="list-style-type: none"> • Partner 	761.02-00
	201411035	
	<ul style="list-style-type: none"> • Partnership Agreement 	761.03-00
	201517006	
	<ul style="list-style-type: none"> • Distributions of Partnership Interests Treated as Exchanges 	761.05-00
	201929019	
Section 803	Life Insurance Gross Income 201845020 202235004	803.00-00
Section 805	General Deductions 201845020 202235004	805.00-00
Section 806	Small Life Insurance Company Deduction 201412001	806.00-00
Section 807	Rules for Certain Reserves 201312031 201746022 202235004	807.00-00
	<ul style="list-style-type: none"> • Adjustments for Increase or Decrease 	807.01-00
	201845020 202235004	

	• Method of Computing Reserves for Purposes of Computing Income 201312031 201939003	807.03-00
	• <i>Amount of Reserve</i> 201844009	807.03-01
	• <i>Applicable Federal Interest Rate/Prevailing State Assumed Interest Rate</i> 201640008 201645010 201939003	807.03-03
	• <i>Prevailing Commissioners' Standard Tables</i> 201230009	807.03-04
	• Special Rules for Computing Reserve	807.04-00
	• <i>Contracts Issued by Foreign Branches of Domestic Life Insurance Companies</i> 201746022	807.04-03
	• Adjustments for Change in Computing Reserves 201511013	807.05-00
Section 812	Definitions of Company's Share and Policyholder's Share 201603023	812.00-00
Section 816	Life Insurance Company Defined 201733012	816.00-00
	• Life Insurance Reserves 201733012	816.02-00
	• Total Reserves Defined 201733012	816.03-00
Section 817	Treatment of Variable Contracts 201235001 201240018 201309011 201323001 201323002 201323003 201323004 201338004 201338005 201341033 201410012 201417007 201436005 201502003 201504005 201540004 201651002 201651012 201705003 202041002 202041005	817.00-00
	• Treatment Nondiversified Contracts	817.08-00
	• <i>Look-Through Diversification</i> 201540004	817.08-04
Section 831	Tax On Insurance Companies Other Than Life Insurance Companies 201225013 201229008 201314020 201317002 201323009 201428006 201438022 201440015 201451012 201511021 201517018 201527014 201527015 201532028 201535009 201540008 201611001 201633027 201645004 201702037 201714021 201716014 201728017 201728018 201732021 201744009 201802004 201802014 201821007 201825006 201843001 201845024 201918007 201923020 201927016 201945013 201950003 202040004 202102008 202109005 202207005 202210021 202214007 202304006 202443012 202448007	831.00-00
	• Alternative Tax Small Companies 201433012 201744009 201845024 201950003 202040004 202102008	831.02-00
	• Whether Company Qualifies as Insurance Company 201219009 201219010 201219011 201224018 201351006 201419007	831.03-00
Section 832	Insurance Company Taxable Income 201232030 201235011 201250022 201328027 201428006 201429007 201438022 201503011 201515017 201533011 202227004 202328019	832.00-00
	• Underwriting Income 202019001	832.04-00
	• Premiums Earned 201235011 201536024	832.05-00
	• Losses Incurred 201429007 201642034	832.06-00

	• <i>Salvage and Reinsurance Recoverable</i> 201515017	832.06-01
	• <i>Unpaid Losses</i> 201435011 201437011	832.06-02
	• <i>Discounted Unpaid Losses</i> 202315010	832.06-03
	• Interinsurers or Reciprocal Underwriters 201322008	832.15-00
Section 833	Treatment of Blue Cross Blue Shield Organizations 201416002 201642026 202218001 202309002 202524007 202530003	833.00-00
	• Treated as Stock Insurance Company 202309002	833.01-00
	• Organizations Subject to Sec. 833 201642026	833.03-00
	• <i>Existing Blue Cross or Blue Shield Organizations</i> 201642026	833.03-01
	• <i>Material Change in Operations Existing Blue Cross or Blue Shield Organizations</i> 201432013 201642026	833.03-03
Section 846	Discounted Unpaid Losses Defined	846.00-00
	• Determination of Undiscounted Unpaid Losses 201435011	846.01-00
Section 847	Special Estimated Tax Payments 201640017	847.00-00
Section 848	Capitalization of Policy Acquisition Expenses 201746022	848.00-00
	• Net Premiums	848.05-00
	• <i>Special Rules for Reinsurance</i> 201501011 201642032	848.05-03
	• Classification of Contracts	848.06-00
	• <i>Exceptions</i> 201746022	848.06-02
	• <i>Treatment of Reinsurance Contract</i> 201501011 201642032	848.06-06
Section 851	Definition of Regulated Investment Company 201325002 202021020 202022003 202124006 202340007	851.00-00
	• Election to be Regulated Investment Company 202021020 201521014 202022003 202124006 202340007	851.01-00
	• Gross Income Requirement 201206015 201319003 201406007 201425009 201524020 201716001 201716024 201716025 201716026 201716027 201716028 201716029 201716030 201716031 201716032 201716033 201716034 201716035 201716036 201716037 201716038 201716039 201716040 201716041 201716042 201716046 201717020 201717021 201717022 201717024 201717025 201717026 201717027 201717028 201717029 201717031 201717032 201717033 201717034 201717035 201718030 201718032 201719021	851.02-00
Section 852	Taxation of Regulated Investment Companies and Their Shareholders 201340016 201619004 202052011 202340007	852.00-00

Section 853	Foreign Tax Credit Allowed Shareholders 202017016 202146004 202202004 202203006	853.00-00
	• Election 201629004 201705005 201707009 201734001 201845015 201845016 201845017 201845018 201845019 202017016 202146004 202202004 202203006	853.01-00
Section 854	Limitations Applicable to Dividends Received From Regulated Investment Company 201640018	854.00-00
Section 855	Dividends Paid by Regulated Investment Company After Close of Taxable Year 202021020 201530006 201619004 201740017 202022003 202032001 202124006 202124007 202340007	855.00-00
	• 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 202623013 202627012 202628002 202632014 202632019 202632020 202632021 202636006 202636007 202636008 202636009 202636010 202643013	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 202623013	856.01-00

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	201225008 201225009 201530014 201848008 201917006 202038009	
	<ul style="list-style-type: none"> Rents From Real Property 	856.04-00
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	<ul style="list-style-type: none"> Treatment of Wholly Owned Subsidiaries 	856.07-00
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Section 857	Taxation of Real Estate Investment Trusts and Their Beneficiaries	857.00-00
	201315004 201340004 201346005 201609004 202024003 202235006	
	<ul style="list-style-type: none"> Requirements to be Taxed as a REIT 	857.01-00
	201717005	
	<ul style="list-style-type: none"> Taxation of Trusts 	857.02-00
	<ul style="list-style-type: none"> <i>Income from Foreclosure Property</i> 	857.02-02
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	<ul style="list-style-type: none"> <i>Income from Prohibited Transactions</i> 	857.02-03
	201614009 201640007 201707010 201844003	
	<ul style="list-style-type: none"> Earnings and Profits 	857.05-00
	201652012 202024003	
Section 858	Dividends Paid by Real Estate Investment Trust After Close of Taxable Year	858.00-00
	201244009 202635006	
	<ul style="list-style-type: none"> Receipt by Shareholders 	858.01-00
	201816001	
Section 860	Deduction for Deficiency Dividends	860.00-00
	201727004 202207002 202233007 202233008 202548016	
	<ul style="list-style-type: none"> Interest and Addition to Tax 	860.02-00
	201727004	
	<ul style="list-style-type: none"> Adjustments 	860.03-00
	201239006	
	<ul style="list-style-type: none"> Determination 	860.04-00
	201727004	

	• Claim Required for Dividend Deduction 201727004	860.06-00
	• Suspension of Statute of Limitations 201727004	860.07-00
Section 860B	Taxation of Holders of Regular Interests 202035003	860B.00-00
Section 860C	Taxation of Residual Interest	860C.00-00
	• Taxable Income or Net Loss 201306021	860C.02-00
Section 860D	REMIC Defined 201713007 201731001 201731002 201749005 201749008 201601005 201649006 201649009 201649010 201650011 201714017 201730006 201738001 201738003 201742007	860D.00-00
	• Election 202323007 202341006	860D.01-00
Section 860F	Other Rules	860F.00-00
	• Treatment of Transfers to the REMIC 201517007	860F.04-00
Section 860G	Other Definitions and Special Rules 201623007	860G.00-00
Section 861	Income From Sources Within the U.S.	861.00-00
	• Interest 201205007 201447030	861.02-00
	• Compensation for Labor or Services 201438027	861.04-00
	• <i>Place Where Services Performed</i> 202502005	861.04-01
	• Allocation and Apportionment of Deductions (In General) 201446018	861.08-00
	• <i>Apportionment</i> 201614031	861.08-02
	• <i>Net Operating Losses</i> 201228013	861.08-12
	• Allocation and Apportionment of Interest Expense (In General) 201320017 201701018 201335008 201423001 201505036 201638012 201702036 201718034 201718035 201744014 201744015 201744016	861.09-00
	• <i>Apportionment Rules -- Corporations</i> 201423001 201718034	861.09-05
	• <i>Asset Method of Apportionment</i> 201210019 201210020 201223001 201320017 201701018 201335008 201505036 201638012 201702036 201744014	861.09-06
	• <i>Fair Market Value Method</i> 201320017 201701018 201335008 201423001 201505036 201638012 201702036 201718034 201718035 201744014 201744015 201744016	861.09-07
	• <i>Modified Gross Income Method of Apportionment</i> 201744015 201744016	861.09-08

	• Characterization Rules and Adjustments for Certain Assets (In General) 201336018	861.12-00
	• <i>Miscellaneous</i> 201336018	861.12-04
Section 863	Items Not Specified in Sections 861 or 862 202346017 202346018 202346020	863.00-00
	• Partly From Sources Within and Partly From Sources Without U.S.	863.02-00
	• <i>Transportation</i> 201311024	863.02-04
Section 864	Definitions	864.00-00
	• U.S. Trade or Business 201501013 202548004 202548005	864.01-00
	• <i>Trade or Business Conducted Through Partnership</i> 201501013	864.01-02
	• <i>Trading in Securities</i> 201501013 202548004 202548005	864.01-04
	• Effectively Connected Income 201325012 201908016 202536015	864.02-00
	• <i>U.S. Source Interest, Dividends, etc.</i> 201325012	864.02-01
	• <i>Deferred Payments</i> 201908016	864.02-06
	• Rules for Allocating Interest, etc. (See Also 861.08 through 861.14) 201210019 201210020 201341017	864.04-00
Section 865	Source Rules for Personal Property Sales 202140016 202538025	865.00-00
	• Residence of the Seller Determines Source	865.01-00
	• <i>Special Partnership Rules</i> 202538025	865.01-04
	• <i>Treaty Interaction Rule</i> 202611004 202613004	865.01-05
Section 871	Tax on Nonresident Alien Individuals 201539028 201727005 201727006 201852014 202548004 202548005	871.00-00
	• Tax on Nonresident Aliens	871.02-00
	• <i>Fixed or Determinable Annual Or Periodical Income</i> 202235010 202548004 202548005	871.02-03
	• <i>Exemption from Tax on Certain Interest and Dividends</i> 201223006 202340003	871.02-13
	• Repeal of Tax on Interest of Non-resident Alien Individuals Received From Certain Portfolio Debt Investments	871.04-00
	• <i>Statement That Beneficial Owner Is Not a U.S. Person</i> 201434021	871.04-04
Section 881	Tax on Income of Foreign Corporations Not Connected with United States Business 202422010 202548004 202548005	881.00-00
	• Repeal of Tax On Interest of Foreign Corporations Received From Certain Portfolio Debt Investments	881.02-00

	<ul style="list-style-type: none"> • <i>Interest That Would Be Subject to Section 881 (a)</i> 202548004 202548005 	881.02-01
Section 882	Tax on Income of Foreign Corporations Connected with United States Business	882.00-00
	<ul style="list-style-type: none"> • Return Required 201515029 	882.03-00
	<ul style="list-style-type: none"> • Allocation of Deductions 201908016 	882.04-00
	<ul style="list-style-type: none"> • Interest deductions 202625013 	882.07-00
	<ul style="list-style-type: none"> • <i>Liability/Asset Ratio</i> 201908016 	882.07-02
Section 884	Branch Tax	884.00-00
	201752001 202032003 202130001 202245005 202249013 202418011 202434003 202527001	
	<ul style="list-style-type: none"> • Branch Profits Tax 201628016 202434003 202547011 202607002 	884.01-00
	<ul style="list-style-type: none"> • Dividend Equivalent Amount 202547011 202607002 	884.02-00
	<ul style="list-style-type: none"> • Effect of Income Tax Treaties 202547011 202607002 	884.06-00
	<ul style="list-style-type: none"> • Rules for Termination, Liquidation, Reorganization or Incorporation 201443003 201543007 202130001 202245005 202249013 202418011 202527001 	884.08-00
	<ul style="list-style-type: none"> • <i>Complete Termination of a U. S. Business</i> 201405012 201543007 201714010 201750008 201813004 202130001 202418011 	884.08-10
	<ul style="list-style-type: none"> • <i>Reorganization of a Foreign Corporation</i> 201443003 	884.08-30
	<ul style="list-style-type: none"> • <i>Incorporation of a U. S. Business</i> 202245005 202249013 202527001 	884.08-40
Section 887	Imposition of Tax On Gross Transportation Income Of Nonresident Aliens and Foreign Corporations	887.00-00
	201212012	
Section 892	Income of Foreign Governments and of International Organizations	892.00-00
	<ul style="list-style-type: none"> • Commercial vs. Noncommercial Activities 	892.03-00
	<ul style="list-style-type: none"> • <i>Governmental Functions</i> 202618010 	892.03-02
Section 894	Income Affected by Treaty	894.00-00
	<ul style="list-style-type: none"> • Teachers, Students, and Trainees 201251015 	894.10-00
	<ul style="list-style-type: none"> • Pensions 201412016 	894.11-00
	<ul style="list-style-type: none"> • Hybrid Entities 202547011 202607002 	894.14-00
Section 897	Disposition of Investment in United States Real Property	897.00-00
	201321007 202040005 202343003	
	<ul style="list-style-type: none"> • U.S. Real Property Interest 202449011 	897.02-00

	• Distributions of U.S. Real Property Interest By Foreign Corporation 201321007	897.05-00
	• Coordination With Nonrecognition Provisions Such As Exchange of U.S. Real Property Interest By Nonresident Alien Individual or Foreign Corporation 202040005	897.06-00
	• Special Rules for REITS 202449011	897.09-00
Section 901	Taxes of Foreign Countries and of Possessions of U.S. 201423022	901.00-00
	• Allowance of Credit 201617009	901.01-00
	• Amount Allowed 201349015	901.02-00
	• Denial of Credit with Respect to Certain Abusive Transactions 201312045	901.11-00
Section 902	Deemed Paid Credit Where Domestic Corporation Owns 10 Percent or More of Voting Stock of Foreign Corporation (See Also 960.00-00 et. seq.)	902.00-00
	• Computation of Credit	902.01-00
	• <i>Post-1986 Undistributed Earnings</i> 201441015 201444039	902.01-01
	• <i>Post-1986 Foreign Income Taxes</i> 201441015 201444039	902.01-02
Section 904	Limitation on Credit	904.00-00
	• Carryback and Carryover 201438027	904.02-00
	• Recapture of Overall Foreign Loss 201240017 201249012	904.05-00
	• <i>Overall Foreign Loss Accounts</i> 201452002	904.05-04
Section 905	Applicable Rules 201429026	905.00-00
	• Adjustments on Payment of Accrued Taxes	905.03-00
	• <i>Pooling Adjustments</i> 201441015 201444039 202518006	905.03-02
	• <i>Redetermination of U.S. Liability</i> 201444039	905.03-03
Section 911	Citizens or Residents of the United States Living Abroad 201313023 201538016 201620006 201729001	911.00-00
	• 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

Section 932	Coordination of United States and Virgin Islands Income Taxes	932.00-00
	• Bona Fide Residents of the Virgin Islands 201503012	932.02-00
Section 951	Amounts Included in Gross Income of U.S. Shareholders (Included v. Not Included)	951.00-00
	201436047 202142009 202502003 202524012 202547013 202552016	
	• Definition of U.S. shareholder 202502003 202524012 202547013 202552016	951.02-00
Section 952	Subpart F Income Defined	952.00-00
	201240019	
Section 953	Insurance Income	953.00-00
	201407010 201503009 201504006 201504008 201637005	
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 201303005 201612007 202021019 202134017 201351010 201451012 201537009 201539006 201611001 201722003 201730007 201744009 201807007 201845024 201845025 201905003 201950003 202037005 202040004 202051007 202102008 202422010 202515009 202614011 202617011	953.06-00
Section 954	Foreign Base Company Income	954.00-00
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	• Foreign Personal Holding Company Income 201201016 201228020 201407010 201503009 201504006 201504008 201637005 201644008 201644009 201644010 201648015 201648016 201718020 201739009	954.02-00
	• <i>Exclusion of Certain Dividends, Interest, Rents and Royalties from Related Persons</i> 202501008	954.02-02
	• <i>Sale or Exchange of Property</i> 201201016	954.02-05
	• <i>Commodities Transactions</i> 201330006 201330006	954.02-06
	• <i>Nonfunctional Currency Transactions</i> 201226011 201241002	954.02-07
	• Foreign Base Company Sales Income 201206003 201325005 201332007 201340010 201532033	954.03-00
Section 956	Investment of Earnings in U.S. Property	956.00-00
	201420017 201436047 201446020 201521006 201811014 202203013	
	• U.S. Property Defined 201516064	956.03-00
	• Pledges and Guarantees 201203010 201436047	956.05-00
Section 961	Adjustments to Basis of Stock In Controlled Foreign Corporations and of Other Property (Increase v. Reduction)	961.00-00
	202304008	
Section 962	Election by Individuals to be Subject to Tax at Corporate Rates	962.00-00
	202238006 202238007	
Section 982	Admissibility of Documentation Maintained in Foreign Countries	982.00-00
	201333013	
	• Motion to Quash 202038001	982.05-00

Section 985	Functional Currency 201902030	985.00-00
Section 987	Branch Transactions 201902030	987.00-00
	• Remittances (Definition) 201321007	987.03-00
Section 988	Treatment of Certain Foreign Currency Transactions 201619004 201816009 201902030 202340007	988.00-00
	• Definition of Section 988 Transaction and Other Terms 202142001	988.01-00
	• Hedging Transactions 201728003 201816009 202152012 202440005 202641002	988.05-00
Section 989	Other Definitions and Special Rules	989.00-00
	• Definition of Qualified Business Unit 201902030	989.01-00
Section 992	Requirements of a Domestic International Sales Corporation 201433003 201944009 202349008	992.00-00
	• Definition of DISC	992.01-00
	• <i>Qualified Export Assets</i> 201735003	992.01-02
	• <i>Capitalization</i> 201444018	992.01-03
	• Election 201216006 201221003 201224025 201237006 201242001 201304001 201305002 201310018 201327001 201327004 201327005 201618007 201634002 201634020 201701003 201701010 202021017 201335002 201336013 201341023 201343011 201343015 201346003 201347006 201347018 201349003 201351012 201351015 201404008 201411008 201418040 201421010 201429020 201433004 201434002 201436002 201436041 201440019 201441012 201444018 201451026 201502005 201506006 201516013 201516052 201519020 201521010 201527037 201528002 201532005 201533003 201535001 201535014 201536001 201536008 201540002 201543009 201544010 201544011 201548014 201552003 201552005 201601003 201604007 201622022 201628017 201629006 201631010 201633007 201634002 201634020 201635003 201638008 201640003 201641007 201642012 201645003 201649004 201652018 201708001 201712011 201714013 201717015 201717017 201722010 201722024 201726009 201736005 201744010 201745003 201746018 201746021 201748005 201750005 201751010 201807005 201809001 201809002 201817007 201833001 201839007 201839008 201842005 201904009 201909001 201917005 201918014 201922025 201937002 201940003 201943013 202104009 202122010 202122012 202126021 202229004 202303011 202314001 202314013 202317016 202322017 202347003 202347010 202411002 202436001 202506010 202515010 202517016 202538005 202552015 202625020	992.02-00

Section 1001	Determination of Amount of and Recognition of Gain or Loss	1001.00-00
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	• Amount Realized	1001.02-00
	201221004 201525010 201730012 201730017 201730018 201730019	
	• <i>Sale or Other Disposition of Certain Term Interest After October 9, 1969</i>	1001.02-03
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	• <i>Property Differing Materially</i>	1001.02-07
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Section 1011	Adjusted Basis for Determining Gain or Loss	1011.00-00
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	• Allocation of Basis	1011.01-00
	201709001	
Section 1012	Basis of Property--Costs	1012.00-00
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Section 1014	Basis of Property Acquired From a Decedent	1014.00-00
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Section 1015	Basis of Property Acquired by Gift or Transfer in Trust	1015.00-00
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	• Acquired by Gift After December 31, 1920	1015.02-00
	202322005	
	• Transfer in Trust After December 31, 1920	1015.03-00
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	202303004 202303005 202303006 202303007 202303008 202303009 202303012	
Section 1031	Exchange of Property Held for Productive Use or Investment 1031.00-00	
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	202449007 202450005 202450006 202450007 202450008 202450009 202520001	
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	202309007	
	<ul style="list-style-type: none"> • Like Kind Real Estate 1031.03-00 	
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	201437012 201648013 202520001	
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	201252018 201332010	
	<ul style="list-style-type: none"> • Exchanges Not Solely In Kind 1031.07-00 	
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Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition) 1032.00-00	
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Section 1033	Involuntary Conversion 1033.00-00	
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	202042003 202125006 202318004	
	<ul style="list-style-type: none"> • General Rule 1033.01-00 	
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	201925011 201925012 202042002 202042003 202125006 202318004 202350001	
	<ul style="list-style-type: none"> • Definition of Involuntary Conversion Events 1033.02-00 	
	201252010 202001016 201609003 201702034 201816008 201821012 201924017	
	201925011 201925012 202042002 202042003 202125006 202125007	
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	201609003 201636034 201702034 201816008 202125006 202125007 202318004	
	<ul style="list-style-type: none"> • Special Rule for Outdoor Advertising Displays 1033.07-00 	
	201450004 202344008	
	<ul style="list-style-type: none"> • 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 202625002 202625003	
Section 1041	Transfers of Property Between Spouses or Incident to Divorce 1041.00-00	
	201206005 201707007 201707008 201927003 202137005 202137006	
	<ul style="list-style-type: none"> • Transfers Incident to Divorce 1041.01-00 	
	201901003	
Section 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives 1042.00-00	

	• Nonrecognition of Gain 201435014	1042.01-00
	• Recapture on Disposition of Qualified Replacement Property 202206009	1042.05-00
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
Section 1222	Other Terms Relating to Capital Gains and Losses 201642035	1222.00-00
Section 1223	Holding Period of Capital Assets 201204001 201204002 201204003 201204004 201204005 201216010 2012134003 2012134004 201418007 201436043 201443004 201516022 201516023 201525001 202133005 202303004 202303005 202303006 202303007 202303008 202303009 202303012 202322005 202432012 202432013 202632007 202641001	1223.00-00
	• Reorganization 202244008 202246005	1223.10-00
Section 1234	Option to Buy or Sell 201547004	1234.00-00
	• Gain or Loss of Purchaser 201214021	1234.01-00
	• Sale v. Option 201547004	1234.03-00
Section 1234A	Gains or Losses From Certain Terminations 201642035	1234A.00-00
	• Right or Obligation With Respect to Personal Property 202224010	1234A.01-00
Section 1235	Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction) 201701009	1235.00-00
Section 1248	Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations 201423006 201426008	1248.00-00
Section 1250	Gain From Dispositions of Certain Depreciable Realty	1250.00-00
	• Section 1250 Property 201243003	1250.01-00
	• Exceptions and Limitations	1250.04-00
	• <i>Gifts</i> 201318003	1250.04-01
Section 1253	Transfers of Franchises, Trademarks, and Trade Names 201322020 202120005	1253.00-00
Section 1256	Section 1256 Contracts Marked to Market	1256.00-00
	• Definitions	1256.07-00
	• <i>Qualified Board or Exchange</i> 201322033 202451018 202506011	1256.07-05
Section 1258	Recharacterization of Gain from Certain Transactions 201501012	1258.00-00
Section 1272	Current Inclusion in Income of Original Issue Discount	1272.00-00
	• OID Election 201435004 201720004 202340007	1272.05-00
Section 1275	Other Definitions & Special Rules	1275.00-00

	<ul style="list-style-type: none"> • Integration 201614010 202034003 202116008 202118006 202122011 202201010 202223013 202223014 	1275.08-00
Section 1276	Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income 202328019 <ul style="list-style-type: none"> • Accrued Market Discount • <i>Constant Interest Rate Election</i> 201619004 202124006 202124007 • Treatment of Nonrecognition Transactions 202328019 • <i>Transferred Basis Property</i> 202328019 • Special Rules 202328019 	1276.00-00 1276.02-00 1276.02-02 1276.03-00 1276.03-01 1276.04-00
Section 1278	Definitions and Special Rules <ul style="list-style-type: none"> • Election to Include Market Discount Currently 202340007 	1278.00-00 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 202638002 <ul style="list-style-type: none"> • 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 202636015 202638002 • <i>Retroactive Elections</i> 	1295.00-00 1295.02-00 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 202642006 • Characterization of Income • <i>Application of Income Look-Through Rules</i> 201445005	1296.00-00 1296.02-00 1296.02-02
Section 1297	Special Rules 201322009 201515006	1297.00-00
Section 1301	Averaging of Farm Income • Engaged in Farm Business 201435006	1301.00-00 1301.01-00
Section 1311	Correction of Error 201208027 201313027 202634013 • Inconsistent Position v. No Inconsistent Position 201710029 • Correction Not Barred v. Barred at Time of Error 201823004	1311.00-00 1311.01-00 1311.02-00
Section 1312	Circumstances of Adjustment • Double Allowance of a Deduction or Credit 202634013	1312.00-00 1312.03-00
Section 1313	Definitions 202634013 • Determination v. No Determination 201247001 201247011 201622032	1313.00-00 1313.01-00
Section 1314	Amount and Method of Adjustment 202634013	1314.00-00
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**

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

1361.01-00

201201006 201218005 201237014 201250018 201314003 201314008 201322036
201338039 201433014 201523012 201523013 201604011 201608007 201735019
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• *Number of Shareholders*

1361.01-01

201926008 202343022

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

1361.01-02

201205002 201208013 201218005 201237014 201250013 201250018 202021007
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202438003 202438004 202438005 202438006 202438007 202438008 202438009
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202609002 202612005

• *Non-Resident Alien as Shareholder*

1361.01-03

201312023 201545015 202004001 202344002 202419011 202430002

<ul style="list-style-type: none"> • <i>More than One Class of Stock</i> 	1361.01-04
201207002 201214001 201218004 201234001 201236003 201309003 201314014 201314031 201322036 201326012 201328025 201612002 201634006 202021002 202021007 201341014 201444020 201444021 201506003 201518008 201528025 201538009 201607001 201608006 201608007 201633017 201634006 201751007 201813001 201813002 201813003 201815003 201825018 201905002 201908015 201908017 201918013 201919005 201930023 201936005 201949003 201949009 202019007 202042001 202052003 202053005 202110010 202141002 202142003 202203004 202209001 202210014 202247004 202302004 202310001 202627008	
<ul style="list-style-type: none"> • <i>Ineligible Corporation</i> 	1361.01-05
202021002 201849006 201936005 201938007 202101001 202203004 202209001 202220002 202302004	
<ul style="list-style-type: none"> • <i>Certain Trusts Permitted as Shareholders</i> 	1361.03-00
201216034 201224013 201226019 201232003 201238017 202021006 201419009 201604009 201604010 201650007 201819002 201820001 201820009 201837012 201918002 201933001 201938003 201943015 201947011 202009022 202020005 202110001 202139005 202140015 202142006 202207007 202233004 202233005 202233006 202305004 202317014 202317015 202340002 202340005 202344005 202345001 202345006 202352017 202405003 202407005 202411001 202413006 202418008 202421005 202429006 202430003 202449001 202450002 202507006 202520002 202526004 202527012 202535010 202538012 202539009 202550017 202610001 202614003 202618004 202619002 202629004 202632010 202635005 202642002 202643006	
<ul style="list-style-type: none"> • <i>Grantor Trusts</i> 	1361.03-01
201216025 201216034 201252007 202305004 202317014 202317015 202340002 202352017 202450002 202526004 202550017	
<ul style="list-style-type: none"> • <i>Qualified Subchapter S Trusts</i> 	1361.03-02
201203011 201225005 201232003 201232027 201233014 201235008 201238017 201301004 201302004 201302005 201302006 201313002 201322016 201327009 201330012 201618003 201634019 201330012 201341003 201341009 201347014 201414006 201419009 201436039 201447007 201528020 201545015 201549001 201610012 201614002 201614003 201614019 201634019 201639010 201639011 201639012 201644006 201644007 201650007 201733001 201823003 201830004 201833010 201846001 201909005 201924006 201937005 202004002 202004003 202004004 202007001 202008001 202008008 202009001 202009003 202139005 202140001 202210002 202305004 202315004 202316002 202317014 202317015 202344005 202345001 202345006 202405003 202407005 202411001 202418008 202421005 202430003 202431011 202438003 202438004 202438005 202438006 202449001 202521009 202527012 202548011 202550017 202607012 202610001 202614003 202618004 202619002 202632010 202635005 202642002 202643006	
<ul style="list-style-type: none"> • <i>Electing Small Business Trusts</i> 	1361.03-03
201201006 201224013 201238017 202021006 201341003 201422006 201436006 201436007 201511014 201545003 201545015 201546001 201549001 201549002 201549003 201639010 201639011 201639012 201730021 201737005 201744013 201811001 201819002 201820001 201820009 201824002 201824003 201834007 201834008 201834009 201837012 201845008 201852001 201908012 201909005 201910014 201918001 201918002 201919001 201922021 201933001 201934001 201938003 201943015 201947011 201948008 201949015 201949016 202009011 202009022 202019010 202045008 202045009 202045010 202101001 202110001 202140015 202142006 202205014 202207007 202220002 202233001 202233004 202233005 202233006 202316002 202323008 202340005 202352017 202407005 202408001 202413006 202429006 202431011 202438003 202438004 202438005 202438007 202438008 202438009 202438010 202438011 202447011 202447012 202450002 202507006 202521009 202526004 202535010 202609002 202610001 202619002 202629004 202632010 202634010 202635005 202637005	

• Qualified Subchapter S Subsidiary

1361.05-00

201208011 201208022 201211009 201216015 201216027 201225006 201233003
 201237015 201238019 201238020 201238021 201238022 201238023 201238024
 201242006 201243007 201243008 201247007 201301003 201306009 201306020
 201310022 201314003 201320011 201325008 201326014 201328019 201634005
 201634006 201701011 201701012 201701013 202021002 202021007 202039004
 201337004 201426004 201442016 201442041 201444033 201444034 201444035
 201444036 201444037 201450012 201516042 201516043 201516044 201516045
 201516046 201527006 201531001 201536015 201540005 201544022 201549001
 201550003 201550004 201604011 201608002 201633003 201634005 201634006
 201635001 201638011 201639010 201639011 201639012 201644003 201647003
 201649002 201650007 201711006 201728016 201740006 201740007 201740013
 201750001 201750002 201810003 201815003 201824007 201837002 201849005
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 201929007 201940006 201943015 201945016 201946014 201952001 202019009
 202019025 202046005 202113001 202114013 202126006 202126007 202126008
 202126009 202126010 202126011 202126012 202126013 202126014 202126015
 202126016 202126017 202126018 202126019 202126020 202127004 202127005
 202127006 202127007 202127008 202127009 202127010 202127011 202127012
 202127013 202127014 202127015 202127016 202127017 202127018 202127019
 202127020 202127021 202127022 202127023 202127024 202127025 202127026
 202127027 202127028 202127029 202127030 202127031 202127032 202127033
 202127034 202127035 202127036 202127037 202128003 202131009 202147001
 202147003 202152003 202211006 202225001 202227001 202231011 202250006
 202251002 202301004 202301005 202325001 202325006 202410003 202410004
 202410007 202424005 202432010 202436006 202440008 202442001 202445004
 202447008 202521003 202521009 202521021 202535010 202536020 202536028
 202538015 202540003 202548012 202549010 202551025 202552005 202601011
 202614009 202621007 202624004 202627005 202627006 202631006

Section 1362**Election by Small Business Corporation****1362.00-00**

201201006 201205002 201205006 201206009 201206011 201211002 201211004
201211005 201211006 201211007 201214010 201215004 201216027 201217006
201217009 201217013 201218008 201218009 201219014 201226001 201226013
201226017 201227003 201228003 201232005 201238006 201238014 201238015
201239001 201242009 201243009 201246008 201247012 201248013 201250011
201251007 201252001 201301008 201301011 201306009 201308008 201310019
201310035 201311005 201311017 201314030 201316012 201320008 201322006
201322016 201322036 201324011 201328004 201328026 201328029 201330017
201330018 201632013 201634001 201634003 201634004 201634005 201634007
201634008 202001004 202021006 202021007 202021016 201308008 201330017
201330018 201334030 201334031 201338012 201340002 201343016 201345018
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201539019 201544020 201549017 201550001 201603015 201604005 201604006
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201710017 201710021 201710022 201714007 201721008 201722019 201724013
201727001 201729016 201730002 201732015 201732020 201743015 201747004
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202447012 202449001 202450002 202451004 202451005 202451013 202504003

202509001 202509007 202511010 202511011 202518007 202521004 202521009
 202525011 202526004 202526007 202527003 202527004 202527012 202529002
 202532006 202535010 202538001 202538002 202548001 202548006 202548011
 202549001 202549013 202550017 202550023 202550028 202551020 202551033
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 202619001 202619002 202619011 202619015 202619017 202621007 202624006
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 202638001 202642002 202643001

• Eligible v. Ineligible

1362.01-00

201205002 201206009 201217009 201226017 201227003 201233001 201233004
 201234011 201238006 201238007 201252001 201301008 201301011 201310019
 201311017 201314030 201322036 201328004 201634003 201634004 201634006
 201634008 202001001 202021002 202021006 202021007 201338012 201346004
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 201845011 201849005 201849006 201852002 201852003 201902001 201902002
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 201902017 201902018 201902019 201902020 201902021 201905002 201908009
 201918002 201918011 201922001 201922002 201922003 201936005 201938007
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 202420012 202420013 202420014 202422006 202428003 202429008 202431003
 202432015 202435015 202509001 202525011 202527003 202538001 202548001
 202548011 202549013 202552008 202627009 202634002 202635007 202637002
 202638001

• 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
 202210002 202223006 202304004 202322004 202322011 202429008 202634002
 202637002

• Election After Termination

1362.01-02

201206009 201217009 201312023 201320012 201550022 201645007 201702014
 201709015 201710017 201710021 201710022 201729016 201732020 201801008
 201839011 201845011 201908009 202009015 202229031 202240002 202330009
 202340008 202340009 202343024 202428003 202442001 202451004 202451005
 202501005 202501006 202527003 202549013 202619011 202634002 202637002

• *Late Elections*

1362.01-03

201201006 201202016 201203009 201203011 201204007 201207004 201208015
201208016 201208018 201208024 201210010 201210016 201210024 201210025
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201216016 201216028 201216030 201217007 201217016 201219008 201219014
201221007 201223008 201224004 201224026 201225001 201226001 201226016
201226017 201227003 201227004 201228001 201228003 201228006 201228022
201228027 201228028 201230015 201230016 201233001 201233002 201233004
201233012 201234003 201234010 201234011 201234014 201234019 201234022
201235004 201236004 201236009 201236018 201237009 201237016 201238006
201238007 201238008 201243002 201246001 201246019 201247007 201248013
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201301012 201302013 201307002 201310017 201310019 201310021 201310035
201311015 201311017 201314030 201314031 201314034 201314036 201314040
201314041 201315010 201320010 201321008 201321009 201321016 201322028
201324001 201324007 201324012 201325001 201328001 201634008 201731007
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201338006 201338008 201338012 201338015 201340002 201341003 201341010
201341016 201341019 201343010 201343018 201346004 201349007 201351008
201403001 201403003 201403010 201406006 201410018 201411005 201411013
201414011 201414012 201418036 201420001 201420003 201422020 201425008
201436004 201440018 201441011 201442010 201442038 201443006 201444014
201447009 201501006 201502004 201507021 201509026 201515021 201516027
201516053 201516054 201519007 201519009 201519013 201519025 201523006
201523010 201524019 201524023 201528019 201541007 201550002 201550022
201603001 201604006 201611010 201614025 201634008 201636023 201645007
201705006 201706014 201714014 201714024 201717009 201717013 201717036
201719001 201724006 201728016 201729002 201730016 201732015 201743016
201807002 201807003 201807004 201807006 201822006 201823002 201837002
201845013 201845021 201845026 201845028 201848003 201849005 201849006
201852004 201918011 201930010 201943002 201943019 201944004 202005015
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202149004 202201002 202236003 202240002 202240014 202240015 202241002
202247002 202249003 202326002 202327001 202334003 202334004 202334010
202348003 202401003 202410003 202410004 202410007 202415002 202420010
202420011 202420012 202420013 202420014 202432015 202435012 202435015
202437004 202439003 202441001 202445004 202447004 202451013 202509006
202518001 202521010 202522004 202525011 202527004 202532010 202536018
202536028 202538002 202540008 202548001 202551020 202552019 202601011
202607013 202607017 202614007 202614014 202614024 202619017 202621007
202622005 202623011 202625015 202627009 202628008 202630007 202631006
202636013 202638001

• Termination of Election	1362.02-00
201201006	201205002
201206009	201217009
201226013	201232023
201237001	201238017
201243009	201252001
201306004	201306005
201320008	201320008
201320016	201337001
201345021	201418008
201420002	201432006
201434010	201434011
201434012	201434013
201434014	201443014
201444007	201450014
201508002	201523008
201526006	201538010
201702014	201709015
201710017	201710021
201710022	201722019
201729016	201732020
201738011	201801008
201815004	201817015
201831005	201846001
201848004	201919005
201922001	201922002
201922003	201933001
201935006	201938003
201943015	201947011
201949009	202005004
202009001	202017020
202024001	202027001
202046002	202052003
202053005	202101001
202105005	202110003
202126004	202138003
202139005	202140015
202141002	202142003
202147002	202147004
202207007	202210014
202215003	202218004
202218005	202218006
202233004	202233005
202233006	202238009
202247004	202249004
202250007	202251005
202301008	202304004
202305002	202305004
202310001	202315001
202315004	202317014
202317015	202319003
202322009	202322010
202340002	202340008
202340009	202343022
202344002	202344004
202345001	202345006
202352017	202403002
202405003	202413006
202416005	202418008
202419011	202428003
202430003	202431003
202450002	202451004
202451005	202506003
202521004	202526004
202527003	202532006
202535010	202548006
202549001	202549013
202550028	202551033
202607010	202607012
202609002	202610001
202612005	202614002
202619001	202619002
202619015	202627008
202632010	202633009
202634002	202635005
202637002	202642002
202642009	202643006
• Ceases to be Small Business Corporation	1362.02-02
201206009	201217009
201252001	201324004
201330017	201330018
201330017	201330018
201426018	201432006
201443014	201444007
201508002	201516001
201516002	201644007
201702014	201709015
201710017	201710021
201710022	201729016
201730021	201732020
201737005	201751007
201801008	201811001
201824001	201824002
201824003	201845008
201846001	201852001
201852002	201908012
201908015	201908017
201918001	201918003
201919001	201922021
201933001	201938003
201943015	201947011
201949003	201949015
201949016	202007001
202008001	202008008
202009001	202009003
202009011	202019007
202046002	202139005
202140015	202147004
202207007	202209001
202218004	202218005
202218006	202238009
202250007	202305002
202305004	202317014
202317015	202322009
202322010	202340002
202340008	202340009
202343022	202344002
202345006	202428003
202430003	202438003
202438004	202438005
202438006	202438007
202438008	202438009
202438010	202438011
202506003	202527003
202548006	202549013
202612005	202627008
202634002	202634010
202637002	202637005
• Passive Investment Income	1362.02-03
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201229007	201232023
201244002	201248001
201306004	201306005
201310008	201320008
201328006	201328007
201328008	201328009
201328010	201328011
201328012	201328013
201328014	201328015
201328016	201328017
201330010	201330010
201350005	201351013
201420002	201426010
201441013	201450014
201515011	201516015
201519008	201519018
201523004	201523005
201523008	201528028
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201629001	201710013
201722019	201738011
201827010	201831005
201848004	201935006
202005004	202040006
202138003	202524003
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• S Termination Year	1362.03-00
201507011	201706013
202521004	

• Inadvertent Terminations

1362.04-00

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 201238007 201238008 201238014 201238015 201238017 201239001 201240012
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 201414013 201416004 201418004 201418008 201418015 201418036 201418044
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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 • Accumulated Adjustments Account 201421015 201440013 201446021	1368.00-00 1368.01-00
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) 201202014 201219003 201314008 201348007 201722008	1374.00-00
Section 1375	Tax Imposed On Certain Passive Investment Income 202005004 202524003	1375.00-00
Section 1378	Taxable Year of S Corporations 202141023	1378.00-00
Section 1381	Organizations to Which Part Applies 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001 • Certain Other Cooperatives 201228014	1381.00-00 1381.02-00
Section 1382	Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 201945011 202014011 202214004 202224003 202326010 • Gross Income 201852003 201902001 202048004 • Patronage Dividends 201228035 201809005 202035006 202613002 202614001 • Exceptions 201407003 201852001	1382.00-00 1382.01-00 1382.02-00 1382.04-00
Section 1385	Amounts Includible in Patron's Gross Income 201604008 201750003	1385.00-00
Section 1388	Definitions; Special Rules 201234018 201750003 201809005 201945011 202014011 202035006 202214004 202224003 202326010 202613002 202614001	1388.00-00
Section 1400	Establishment of DC Enterprise Zone • In General 202547010 • Applicable DC Area 202440004 202442003 202448006 202448009 202448011 202502004 202504001 202504012 202506008 202508004 202515005 202520009 202522002 202526001 202526002 202526009 202526010 202526011 202528007 202528008 202530008 202531007 202532009 202533002 202538007 202538008 202547010 202548002 202548015 202548020 202548021 202550012 202551039 202552018 202552022 202607003 202607006 202609004 202609005 202609010 202609011 202612003 202614022 202614025 202616001 202617008 202617009 202621005 202623006 202623007 202626002 202626003 202628007 202629005 202629006 202629007 202629008 202630009 202631004 202633007 202636005 202642004 202643007	1400.00-00 1400.01-00 1400.02-00

Section 1402	Definitions 201402004	1402.00-00
	• Net Earnings From Self-Employment 201916005 202009024 202151005	1402.01-00
	• <i>Rentals from Real Estate</i> 202151005	1402.01-01
	• <i>Limited Partners</i> 201436049 201640014	1402.01-03
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.05-00
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201202001 201311006 201727005 201727006 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 202629003	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)	1501.00-00	
	201213012 201306007 201726015 202035012 202111013 202130016 202234012 202428009 202435016		
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)	1502.00-00	
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	• Computation of Tax Liability 202412009	1502.02-00	
	• Consolidated Investment Credit 202347009	1502.03-00	
	• Consolidated Foreign Tax Credit 202348014	1502.04-00	
	• Liability for Tax 201644018	1502.06-00	
	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00	
	• Intercompany Transactions 201208034 201243013 201312027 201612006 201336018 201339001 201402001 201411007 201507006 201524016 201528007 201540001 201603002 201605014 201610004 201722012 201723008 201723009 201726012 201828006 201830005 201936004 202126003 202219002 202236007 202240017 202248009 202305010 202334014 202417006 202417018 202516005	1502.13-00	
	• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 201605013 201722012 201810001 201810002 202203009 202219002 202248009	1502.13-01	
	• <i>Obligations of Members</i> 201707006	1502.13-02	
	• <i>Anti-Avoidance</i> 201640018	1502.13-03	
	• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
	• Limitation on Built-in Losses 201232011	1502.15-00	
	• Excess Losses 201749002 201350007 201441010 201930012 202305010	1502.19-00	

• Consolidated Net Operating Loss Deduction	1502.21-00
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• Basis of Property	1502.31-00
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• Investment Adjustment	1502.32-00
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• Earnings and Profits	1502.33-00
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• Accumulated Earnings Tax on Separate Basis	1502.47-00
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• Life and Non-Life	1502.50-00
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• Filing Requirements	1502.75-00
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• When Group Remains in Existence	1502.75-10
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• Common Parent No Longer in Existence	1502.75-11
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• Taxable Year of Members of Group	1502.76-00
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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
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	• Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004 202049002	1504.01-00
	• Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003 201429007 201433013 201815008 202045003 202417008 202423008 202607011	1504.02-00

	• Inclusion of Certain Property in Gross Estate 201323007 201342001 201702006	2035.01-00
	• Coordination with Other Code Sections 201327010	2035.06-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)	2036.00-00
	201210008 201218003 201233008 201235006 201238004 201245007 201322025 201342001 201345026 201345027 201345028 201417001 201417002 201418007 201429009 201432005 201433006 201434004 201434005 201436003 201436043 201442042 201442043 201442044 201442045 201442046 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201544005 201604001 201647001 201702005 201702006 201709020 201722007 201723002 201723003 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 202216001 202216002 202216003 202216004 202216005 202216006 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023 202303004 202303005 202303006 202303007 202303008 202303009 202303012 202619003 202619004 202619005 202619006 202619007 202619008	
	• Retention of Possession or Enjoyment of Right to Income From Property 201735005 201947001 201947002 201947003 201947004 201947005 201947006 202303004 202303005 202303006 202303007 202303008 202303009 202303012 202619003 202619004 202619005 202619006 202619007 202619008	2036.01-00
	• Retention of Right to Designate Who Shall Enjoy Property or Income 201323007	2036.02-00
Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)	2037.00-00
	201323007 201342001 201345004 201345026 201345027 201345028 201418007 201432005 201433006 201434004 201434005 201436003 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201525001 201647001 201702005 201702006 201709020 201722007 201947001 201947002 201947003 201947004 201947005 201947006 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023 202619003 202619004 202619005 202619006 202619007 202619008	

Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate)	2038.00-00
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	• 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 202622002	
	• 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

	<ul style="list-style-type: none"> • 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 202622002	
	<ul style="list-style-type: none"> • Special Powers 	2041.04-00
	202120003	
	<ul style="list-style-type: none"> • Exercise of Powers 	2041.05-00
	201425007 202120003	
	<ul style="list-style-type: none"> • 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	
	<ul style="list-style-type: none"> • Transfer of Policy Within 3 Years of Death 	2042.07-00
	<ul style="list-style-type: none"> • <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	
	<ul style="list-style-type: none"> • Claims Against the Estate 	2053.09-00
	<ul style="list-style-type: none"> • <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	
	<ul style="list-style-type: none"> • Transfers Not Exclusively for Charitable Purposes 	2055.07-00
	201947007	
	<ul style="list-style-type: none"> • Charitable and Noncharitable Interest (Tax Reform Act of 1969) 	2055.12-00
	202145026	
	<ul style="list-style-type: none"> • <i>Unitrust Lead Interest</i> 	2055.12-06
	202233014	
	<ul style="list-style-type: none"> • <i>Guaranteed Annuity Lead Interest</i> 	2055.12-07
	201933007	
	<ul style="list-style-type: none"> • <i>Reformations of Nonqualifying Interests</i> 	2055.12-10
	201333006	

Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)	2056.00-00
	201243004 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018 201830001 201845014 201850008 201923004 201937011 201943010 201946009 202233014 202249006 202339008 202352016 202403011 202441005 202441006 202451016 202503007 202504002 202504004 202517010 202532003 202614010 202619009 202623001 202623004 202625014 202627010 202629011 202635008 202636001 202636004	
	• Terminable Interests	2056.01-00
	201731006 201450002 201624015 201717001 201751005 201850010 201937011 202230007 202341004 202627010	
	• Interest of Spouse Conditional on Survival for Limited Period (Six-Month Rule)	2056.03-00
	202133010	
	• Valuation of Interest Passing to Surviving Spouse	2056.04-00
	202623001 202636004	
	• 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 202625014 202629011 202633004 202635008 202636001 202643005	
	• <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 202623001	
	• <i>Exception For Qualified Domestic Trust</i>	2056.19-01
	202623001	
	• <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 201243004 201303003 201426016 201536010 202009012	2207A.00-00
Section 2209	Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States 201924009	2209.00-00

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

201216010 201218003 201223012 201233008 201243001 201245007 201310002
201310003 201310004 201310005 201310006 201320009 201322025 201340004
201410001 201410002 201410003 201410004 201410005 201410006 201410007
201410008 201410009 201410010 201412015 201417001 201417002 201418007
201419001 201422005 201426014 201430003 201430004 201430005 201430006
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201438010 201438011 201438012 201438013 201438016 201440008 201440009
201440010 201440011 201440012 201442042 201442043 201442044 201442045
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201510009 201510010 201510011 201510012 201510013 201510014 201510015
201510016 201510017 201510018 201510019 201510020 201510021 201510022
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201516008 201516020 201516022 201516023 201519012 201525001 201528024
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201532011 201532012 201532013 201543006 201550005 201550006 201550007
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201614006 201614007 201614008 201628008 201628010 201636027 201636028
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201718007 201718008 201718009 201718010 201718012 201722007 201723002
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201941014 201941015 201941016 201941017 201941018 201941019 201941020
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202045011 202108001 202108002 202108003 202108004 202108005 202108006
202146001 202216001 202216002 202216003 202216004 202216005 202216006
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202228010 202228011 202228012 202229010 202229011 202229012 202229013
202229014 202229015 202229016 202229017 202229018 202229019 202229020
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202343014 202343015 202343016 202343017 202343018 202343019 202343020
202343021 202406001 202406002 202406005 202406006 202406007 202406008
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202619008 202632007 202635009 202641001

	<ul style="list-style-type: none"> • 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 202622002 202637006	
	<ul style="list-style-type: none"> • 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
	<ul style="list-style-type: none"> • Present v. Future Interests 	2503.03-00
	201208026	
Section 2504	Taxable Gifts for Preceding Years	2504.00-00
	<ul style="list-style-type: none"> • 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	
	<ul style="list-style-type: none"> • Gifts Indirectly Made 	2511.04-00
	201208026 201442053	
	<ul style="list-style-type: none"> • Gift of Remainder 	2511.11-00
	201407009 201440007 201845002	
	<ul style="list-style-type: none"> • 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	
	<ul style="list-style-type: none"> • Listed Stock 	2512.07-00
	201939002	
	<ul style="list-style-type: none"> • Transfers for Insufficient Consideration 	2512.13-00
	<ul style="list-style-type: none"> • <i>Sufficient v. Insufficient Consideration</i> 	2512.13-01
	201745012	
Section 2513	Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)	2513.00-00
	201240003 201240004 201523003 201644002 201724007 201811002 201811003	

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

	• <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
 201243001 201245007 201246004 201314017 201320009 201634016 201634017
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 201509006 201509007 201509008 201509009 201509010 201509011 201509012
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 201510017 201510018 201510019 201510020 201510021 201510022 201510023
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 201511009 201511010 201515002 201515003 201515004 201515005 201516008
 201516019 201516020 201516022 201516023 201516036 201521002 201521003
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 201812002 201812005 201814001 201814002 201814005 201817002 201817003
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 202619007 202619008 202622002 202632007 202635009 202637006

• 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
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• Additions to Irrevocable Trusts

2601.03-05

201342001 202120003

	• <i>Terminations of Interest in and Distributions From Trusts</i>	2601.03-06
	201518002 201518003 201518004 201518005 201519012 201626016	
	• <i>Constructive Additions</i>	2601.03-08
	201250001 201418005 201425007 201735009	
	• <i>Transitional Rules</i>	2601.04-00
	201216010 201314017 201320009 201345005 201406008 201422011 201550013	
	201614015 201706002 201711002 201818005 201833015 202622002	
	• <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 202622002	
	• <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
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201724015 201729007 201729018 201736017 201737006 201737007 201738008
201738009 201743004 201743005 201803001 201803002 201811003 201820015
201826001 201826006 201834005 201836004 201836007 201839003 201839012
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201924016 201925001 201925013 201927013 201927014 201927015 201929003
201929004 201929005 201929006 201929010 201929011 201936001 201937009
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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
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Section 2642	Inclusion Ratio	2642.00-00
	201217011 201217012 201232002 201233013 201240003 201240004 201240010 201242005 201243001 201251001 201302002 201302003 201303006 201306002 201307004 201312018 201313003 201314018 201315005 201321002 201322025 201330015 201634016 201634017 201731005 201731010 202001002 202001003 202134005 202134006 201330015 201338002 201340013 201341021 201345017 201345029 201407001 201414005 201417003 201418001 201418003 201418026 201419004 201432004 201437001 201437003 201438001 201444019 201447026 201450018 201517001 201519014 201526004 201526005 201527001 201527002 201529002 201529003 201532031 201536007 201536012 201536013 201537011 201548001 201548002 201549025 201606001 201607022 201607023 201608009 201611009 201611014 201615005 201615006 201622005 201622006 201628013 201634016 201634017 201636020 201638017 201640013 201644001 201644002 201648010 201653013 201705002 201711001 201724008 201724018 201724022 201724023 201725004 201725005 201725006 201725007 201725010 201729007 201729018 201732029 201736017 201737006 201737007 201738008 201738009 201743004 201743005 201747002 201801001 201802001 201802002 201806006 201811003 201815012 201817005 201825023 201826001 201826006 201834002 201839001 201839003 201839012 201839014 201840001 201840002 201843005 201843006 201843007 201843008 201845007 201847002 201847003 201849007 201849008 201852005 201852006 201852007 201852008 201903001 201903002 201903003 201903004 201903005 201903006 201903013 201923022 201927013 201927014 201927015 201929003 201929004 201929005 201929006 201929010 201929011 201937009 201937010 201942001 201944008 202005003 202007011 202007012 202007013 202017009 202017010 202019011 202107001 202107002 202116006 202117001 202117002 202117003 202120001 202133006 202133007 202133008 202145014 202148002 202148003 202210011 202220009 202233002 202247007 202248001 202248006 202309006 202313004 202313008 202316006 202326011 202326012 202326016 202337003 202337006 202342008 202343030 202346006 202351004 202351005 202403008 202403009 202420007 202420008 202425004 202425005 202428002 202428004 202434009 202434010 202435010 202435011 202439005 202439009 202440002 202440003 202447003 202449004 202449005 202450001 202451010 202451011 202501004 202507003 202507005 202618003	
	• Inclusion Ratio Defined 201210008 201803001 201803002	2642.01-00
	• Treatment of Certain Direct Skips Which Are Nontaxable Gifts 201422007	2642.03-00
	• Special Rules for Certain Inter Vivos Transfers 201315006 202326005 202450001	2642.06-00
Section 2652	Other Definitions	2652.00-00
	201243001 201731006 201523003 201526004 201526005 201636022 201642004 201724007 201829005 201937011 202152006 202503007 202507008 202627010	
	• Transferor Defined 201210008 201320005 201731006 201352001 201352002 201352003 201447008 201636022 201937011 202116006 202202007 202343029 202351004 202351005 202627010	2652.01-00
	• <i>Gift Splitting by Married Couples</i> 202445014	2652.01-01
	• <i>Special Election for QTIP</i> 201217011 201232019 201242002 201246020 201316011 201320005 201322031 201731006 201447008 201447014 201532017 201608001 201615004 201622013 201624015 201642004 201717001 201750014 201820015 201840001 201845010 201850010 201907002 201942008 201943007 202009012 202202007 202230007 202341004 202343029 202419002 202424016 202532003 202619009 202627010 202633004 202636001	2652.01-02

	<ul style="list-style-type: none"> • Wages 201201003 201216038 201311022 201414019 201551006 201605015 201611007 201635004 201947010 202043003 202043004 202043005 202327014 	3121.01-00
	<ul style="list-style-type: none"> • Tips and Gratuities 201816010 	3121.01-05
	<ul style="list-style-type: none"> • Non-Business Wages 201201003 	3121.01-09
	<ul style="list-style-type: none"> • Supplemental Unemployment Benefit Plans 201201003 201634023 201634023 201639015 	3121.01-11
	<ul style="list-style-type: none"> • Stock-based Remuneration and Stock Options 202327014 	3121.01-22
	<ul style="list-style-type: none"> • Employment 202102004 	3121.02-00
	<ul style="list-style-type: none"> • If Employed in States Where There are Political Subdivisions or Instrumentalities 201308010 201308010 201519027 201635004 202102004 	3121.02-05
	<ul style="list-style-type: none"> • Mandatory Coverage of State, etc., Employees 201308010 201308010 	3121.02-07
	<ul style="list-style-type: none"> • Services of Ministers or Members of an Order 201340015 201904008 	3121.02-08
	<ul style="list-style-type: none"> • Employees 201926011 	3121.04-00
	<ul style="list-style-type: none"> • Common Law Tests 201214026 	3121.04-01
	<ul style="list-style-type: none"> • Corporate Officers and Directors 201735021 	3121.04-15
	<ul style="list-style-type: none"> • Not Employees Under Section 530 of 1978 Revenue Act 201735021 202038010 	3121.10-00
	<ul style="list-style-type: none"> • In General 201724025 	3121.10-01
	<ul style="list-style-type: none"> • Application of Hospital Insurance Tax to Federal, State, and Local Government 202102004 	3121.15-00
	<ul style="list-style-type: none"> • Treatment of Certain Deferred Compensation and Salary Reduction Arrangements 	3121.16-00
	<ul style="list-style-type: none"> • Nonqualified Deferred Compensation Plans 201310034 201414018 	3121.16-02
Section 3301	Rate of Tax 201527040	3301.00-00
Section 3306	Definitions 201528004 202102004 202243009	3306.00-00
	<ul style="list-style-type: none"> • Wages 201947010 202043003 202043004 202043005 	3306.02-00
	<ul style="list-style-type: none"> • Employment 201605015 201635004 202102004 	3306.03-00
Section 3401	Definitions 201347020 201415011 201528004 201550036	3401.00-00

	<ul style="list-style-type: none"> • Wages Subject to Withholding 201205008 201319015 201414019 201522004 201532036 201605015 201643009 201947010 202043003 202043004 202043005 202327014 202515014 	3401.01-00
	<ul style="list-style-type: none"> • Employer-Employee Relationship 	3401.04-00
	<ul style="list-style-type: none"> • <i>Employer v. Not an Employer</i> 201947010 	3401.04-01
	<ul style="list-style-type: none"> • Not Employees Under Section 530 of 1978 Revenue Act 	3401.06-00
	<ul style="list-style-type: none"> • <i>Benefits Provided Under Certain Employee Benefit Plans</i> 202304001 	3401.06-07
Section 3402	Income Tax Collected at Source 201340015 201551006 201723020 201904008 202129006 202202010	3402.00-00
	<ul style="list-style-type: none"> • Withholding Exemptions and Exemption Certificates 202547016 	3402.05-00
	<ul style="list-style-type: none"> • Withholding on Gambling Winnings 202449014 	3402.15-00
	<ul style="list-style-type: none"> • Withholding on Payments of Indian Casino Profits 201710023 201710030 	3402.20-00
Section 3406	Backup Withholding 201246028 201248022 201447025 201539025 202252008	3406.00-00
	<ul style="list-style-type: none"> • Requirement to Deduct and Withhold 201246028 201248022 202252008 	3406.01-00
	<ul style="list-style-type: none"> • <i>Notification of Incorrect TIN</i> 201246028 201248022 	3406.01-01
	<ul style="list-style-type: none"> • Reportable Payment 202252008 	3406.02-00
	<ul style="list-style-type: none"> • <i>Interest or Dividend</i> 202252008 	3406.02-01
	<ul style="list-style-type: none"> • Withholding Applied to New Accounts and Instruments 	3406.04-00
	<ul style="list-style-type: none"> • <i>Broker Notifies Payor</i> 201308024 201308024 	3406.04-03
Section 3504	Acts to be Performed by Agents 201438021 201746023	3504.00-00
Section 3508	Treatment of Real Estate Agents and Direct Sellers	3508.00-00
	<ul style="list-style-type: none"> • Definitions 	3508.01-00
	<ul style="list-style-type: none"> • <i>Direct Seller</i> 201652020 	3508.01-02
Section 4051	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable) 201245018 201306019 201403014 201414016 201447001 201519028 201532032 202050001 202323004 202623002	4051.00-00
Section 4052	Definition and Special Rules 201306019 201403014	4052.00-00
Section 4053	Exemptions 201414016 201519028 202050001 202623002	4053.00-00
Section 4101	Registration and Bond for Petroleum Products 201322040	4101.00-00

Section 4121	Imposition of Tax on Coal 201826003	4121.00-00
Section 4161	Sporting Goods Taxes 202140004	4161.00-00
	• Sport Fishing Equipment 202140004	4161.01-00
	• Bows and Arrows	4161.02-00
	• <i>Parts and Accessories</i> 201348010	4161.02-01
Section 4216	Definition of Price • Computation of Tax on Leases and Installment Sales 201443016	4216.00-00 4216.06-00
Section 4217	Leases 201443016	4217.00-00
	• Lease Considered as a Sale 201443016	4217.01-00
	• Limitation on Tax 201443016	4217.02-00
Section 4251	Communications Tax (Taxable v. Not Taxable) 201312044 201412014	4251.00-00
Section 4261	Transportation of Persons by Air (Taxable v. Nontaxable) 201210026 201233015 201245019 201252016 201606028 201638002 201730015	4261.00-00
	• Amounts Paid 201226015 201606028	4261.01-00
	• Exemption for Certain Helicopter Uses 201351005	4261.05-00
Section 4281	Small Aircraft on Nonestablished Lines (Taxable v. Nontaxable) 201233015	4281.00-00
Section 4291	Cases Where Persons Receiving Payment Must Collect Services and Facilities Tax 201730015	4291.00-00
Section 4401	Wagering Tax (Taxable v. Not Taxable) 201242011 201251012 201909009	4401.00-00
Section 4411	Occupational Tax (Taxable v. Not Taxable) 201242011	4411.00-00
Section 4611	Imposition and Rate of Tax on Petroleum 201211010	4611.00-00
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable) 201230026 201321024 201417020 201417021 201435016 201652004 201724001 201825004 202017026 202231005 202231006 202231007 202231008 202328004 202328005 202535005 202550004 202550005 202630006	4940.00-00
	• Computation of Net Investment Income 201418060	4940.02-00
	• <i>Gross Investment Income--Items Included</i> 201441018 201448026 201603033 201603034 201609001	4940.02-01
	• Exempt Operating Foundations 201306023	4940.03-00

Section 4941	Excise Taxes on Acts of Self-Dealing	4941.00-00
	201216045 201221031 201230026 201231014 201231015 201243015 201301015 201316021 201317018 201321027 201321034 201325018 201325019 201325020 201325021 201345033 201345034 201347024 201407021 201407023 201417021 201417022 201421023 201421024 201423032 201423033 201426006 201427019 201432025 201433021 201433022 201433023 201433024 201435016 201435017 201441018 201441020 201446024 201510050 201603034 201642001 201652004 201718002 201723005 201723006 201724001 201725008 201725009 201730012 201730017 201730018 201730019 201825004 201850012 201907004 201937003 201937004 202016001 202016002 202016003 202016004 202016005 202016006 202017026 202035002 202037009 202042007 202101002 202119002 202204003 202231005 202231006 202231007 202231008 202328004 202328005 202432004 202432005 202432006 202432007 202432008 202504014 202531009 202535005 202550004 202550005 202551022 202551023 202551024 202601002 202601003 202601004 202601005 202601014 202614004 202625008 202625009 202625010 202625011 202625012 202630006	
	• Definition of Self-Dealing	4941.04-00
	201206019 201221031 201301015 201311034 201321024 202021001 201346011 201418060 201432025 201436051 201445017 201447043 201448023 201448024 201448025 201448026 201448027 201448028 201448031 201513005 201514016 201603033 201606030 201609001 201624001 201624013 201630009 201642001 201703003 201703004 201710005 201714002 201714003 201719004 201723005 201723006 201745001 201831009 201849009 201907004 202034001 202037009 202042007 202101002	
	• Other Definitions	4941.05-00
	• Amount Involved	4941.05-02
	202243008	
Section 4942	Taxes on Failure to Distribute Income	4942.00-00
	201216045 201230026 201243015 201315031 201335020 201336019 201415010 201417020 201417021 201417022 201652004 201724001 201725008 201825004 201831007 201851003 202017026 202035002 202119002 202123004 202137007 202204003 202231005 202231006 202231007 202231008 202231010 202328004 202328005 202342009 202531009 202550004 202550005 202627002 202630006	
	• Initial 15% Tax on Undistributed Income	4942.01-00
	• Non-Application to Operating Foundations	4942.01-01
	201710005 201830003	
	• Definitions of Principal Terms	4942.03-00
	201243015 201335019 202231010	
	• Distributable Amount	4942.03-02
	201231016 201418060 201625003 201852012	
	• Minimum Investment Return	4942.03-03
	201323029 201415010 201419017 201829003 202024014	
	• Qualifying Distribution	4942.03-05
	201335020 201436051 201437014 201437015 201442061 201448026 201513005 201514016 201527043 201603033 201606030 201609001 201625003 201719004 201821005 201829003 201852012 201937004 202024014 202034001 202231010	
	• Contributions to "Pass-Through" Organizations	4942.03-06
	201231016 201852012 202231010	

	<ul style="list-style-type: none"> • <i>Set-Asides</i> 	4942.03-07
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	<ul style="list-style-type: none"> • Other Definitions 	4942.04-00
	201335019 201603034	
	<ul style="list-style-type: none"> • Operating Foundations 	4942.05-00
	201829003	
	<ul style="list-style-type: none"> • <i>Active Conduct of Exempt Purpose Activities</i> 	4942.05-01
	201829003	
	<ul style="list-style-type: none"> • <i>Functionally Related Business</i> 	4942.05-02
	201701002	
Section 4943	Excise Taxes on Excess Business Holdings	4943.00-00
	201216045 201228039 201232038 201236032 201303021 201329026 201329027 201701002 201335014 201407021 201407023 201414031 201422027 201430017 201433021 201433022 201433023 201433024 201441021 201441022 201510055 201510056 201636021 201645011 201723006 202037009 202101002 202140009 202251003 202328018 202426013 202432004 202432005 202432006 202432007 202432008 202440009 202503009 202550026 202614004	
	<ul style="list-style-type: none"> • Initial 5% Tax on Excess Holdings 	4943.01-00
	201229011 201333020	
	<ul style="list-style-type: none"> • Definition of Excess Business Holdings 	4943.03-00
	201323029 201420023 201447043 201603032 201703003 201723006 201737003 201849009 202037009 202040002 202142004 202143001	
	<ul style="list-style-type: none"> • <i>Permitted Holdings</i> 	4943.03-01
	201630009 202342002 202342003	
	<ul style="list-style-type: none"> • <i>Receipts Under Other Wills and Trusts</i> 	4943.03-04
	201441018	
	<ul style="list-style-type: none"> • Other Definitions and Rules 	4943.04-00
	201311035 201328034	
	<ul style="list-style-type: none"> • <i>Business Enterprise</i> 	4943.04-03
	201422027 201430017 201435017 201703003 201710005 201723006 202037009	
Section 4944	Excise Tax on "Jeopardizing" Investments	4944.00-00
	201216045 201230026 201231014 201231015 201415010 201417020 201417021 201427019 201430017 201652004 201724001 202017026 202123004 202231005 202231006 202231007 202231008 202328004 202328005 202504014 202535005 202550004 202550005 202630006	

	• Initial 5% Tax on Investments	4944.01-00
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	• Exception for Program-Related Investments	4944.03-00
	201442061 201821005	
	• Definitions	4944.05-00
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Section 4945	Excise Taxes on Taxable Expenditures	4945.00-00
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	• Definition of Taxable Expenditure	4945.04-00
	201418060 201436051 201448026 201603033 201606030 201609001 201710005	
	201745001 201830003 202034001 202303014	
	• <i>Influencing The Outcome of Elections</i>	4945.04-03
	201307013 201531023	

• *Grants to Individuals*

4945.04-04

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202644005 202644006 202644006 202644007 202644007 202644008 202644008
202644009 202644009 202644010 202644010

• <i>Grants to Organizations</i>	4945.04-05
201243015 201335019 201513005 201514016	
• <i>Expenditure Responsibility</i>	4945.04-06
201513005 201514016	
• <i>Other Definitions</i>	4945.05-00
201714002	
Section 4946	Definitions and Special Rules 4946.00-00
201303021 201435016 201723005 201723006 201907004	
• <i>Disqualified Person</i>	4946.01-00
201301015 201432025 201642001 201723005 201723006 201907004	
• <i>Foundation Manager</i>	4946.02-00
201642001	

	<ul style="list-style-type: none"> • Members of Family 201432025 	4946.04-00
Section 4947	Treatment of Certain Nonexempt Trusts as Charitable Foundations 201332011 201332012 201831009 201907004 201908008 202426013	4947.00-00
	<ul style="list-style-type: none"> • Split-Interest Trusts 201713002 201713003 202021001 201714002 201714003 	4947.02-00
Section 4948	Special Tax Rules for Certain Foreign Organizations	4948.00-00
	<ul style="list-style-type: none"> • Excise Tax on Gross Investment Income (in Lieu of Section 4940 Tax) 201808010 	4948.01-00
Section 4951	Taxes on Self-Dealing	4951.00-00
	<ul style="list-style-type: none"> • Self-Dealing 201747001 	4951.04-00
Section 4958	Excess Benefit Transaction 201336020 201825004 202133014	4958.00-00
Section 4962	Abatement of Private Foundation First Tier Taxes In Certain Cases 201423035 201547007 201643021	4962.00-00
Section 4971	Taxes on Failure to Meet Minimum Funding Standards	4971.00-00
	<ul style="list-style-type: none"> • Initial Tax 201419024 	4971.01-00
	<ul style="list-style-type: none"> • Additional Tax 201228048 201415016 201550015 201928002 	4971.02-00
Section 4972	Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)	4972.00-00
	<ul style="list-style-type: none"> • Excess Contributions 201440027 	4972.02-00
Section 4973	Tax on Excess Contributions to Individual Retirement Accounts, Certain 403(b) Contracts and Certain Individual Retirement Annuities 201432029	4973.00-00
	<ul style="list-style-type: none"> • Excess Contributions 201430021 	4973.02-00
Section 4974	Excise Tax on Certain Accumulations in Qualified Retirement Plans 201432029	4974.00-00
	<ul style="list-style-type: none"> • Waiver of Tax in Certain Cases 201437025 201437034 	4974.01-00
Section 4975	Tax on Prohibited Transactions 201212013 201419025	4975.00-00
	<ul style="list-style-type: none"> • Statutory Exemptions 201828007 	4975.04-00
	<ul style="list-style-type: none"> • <i>ESOP Loans</i> 201419018 201425019 	4975.04-02
	<ul style="list-style-type: none"> • <i>Qualifying Employer Real Property/Securities</i> 201828007 	4975.04-03
	<ul style="list-style-type: none"> • Definitions 	4975.05-00
	<ul style="list-style-type: none"> • <i>Amount Involved</i> 201425019 	4975.05-05
	<ul style="list-style-type: none"> • <i>Correction</i> 201425019 	4975.05-07

	• Calculation of Tax	4975.06-00
	• <i>Continuing Transaction (Loan/Lease)</i> 201312035	4975.06-01
	• Statute of Limitations 201312035	4975.08-00
Section 4976	Taxes with Respect to Funded Welfare Benefit Plans 201424004 201442064 201442065 201451044 201625019 201702029	4976.00-00
	• Disqualified Benefits 201232022 201424004 201442064 201442065 201528038 201530022 201545026 201625019 201702029 201825012 201833014 201927001	4976.01-00
Section 4978	Tax on Certain Dispositions by Employee Stock Ownership Plans And Certain Cooperatives	4978.00-00
	• Tax on Disposition of Certain Securities 201625005	4978.01-00
Section 4980	Tax on Reversion of Qualified Plan Assets to Employer 201424032 201430025 201532035 201625005 201951001 202045002 202230006 202242006 202348005 202429010 202435008 202506005 202528003 202535003 202550025 202631008	4980.00-00
	• Amount of Reversion 202435008	4980.01-00
	• Exceptions 201538022 201626003 201626005 201839010 201847008 201935003 201951001 202045002 202111004 202111005 202348005 202535003	4980.02-00
Section 4980A	Tax on Excess Distributions from Qualified Retirement Plans 201221059	4980A.00-00
Section 4980B	Failure to Satisfy Continuation Coverage Requirements of Group Health Plans (See Also 162.33-00 et. seq.) 201212011	4980B.00-00
Section 4982	Excise Tax on Undistributed Income of Regulated Investment Companies 201305004 201709017 201709018 201932011 201932012 201932013 201944010	4982.00-00
	• Distributed Amount 201934004	4982.03-00
	• Definitions and Special Rules 201305004 201709017 201709018 201932011 201932012 201932013 201934004	4982.05-00
	• <i>Capital Gain Net Income</i> 201305004	4982.05-01
	• Election to Use Taxable Year 201202006 201412008 201709017 201709018 201932011 201932012 201934004	4982.06-00
Section 5000	Certain Group Health Plans 201447035	5000.00-00
Section 6001	Notice or Regulations Requiring Records, Statements, and Special Re- turns (Sufficient v. Insufficient Records) (See 7602.00-00)	6001.00-00
	• Automatic Data Processing Systems 201210028	6001.03-00
Section 6011	General Requirement of Return, Statement, or List 201603031	6011.00-00
	• Employer Requirements 201438021	6011.04-00

	<ul style="list-style-type: none"> • <i>Taxpayer Identification Number</i> 201650020 	6011.04-02
	<ul style="list-style-type: none"> • Form of Return 	6011.06-00
	<ul style="list-style-type: none"> • <i>Magnetic Media</i> 201407013 201625015 	6011.06-01
Section 6012	Persons Required to Make Returns of Income (Required v. Not Required) 201432022 202019005 202046009 202326003 202405002	6012.00-00
	<ul style="list-style-type: none"> • Individuals 201211015 	6012.01-00
	<ul style="list-style-type: none"> • Corporations 	6012.03-00
	<ul style="list-style-type: none"> • <i>Consolidated Returns</i> 202423008 	6012.03-04
	<ul style="list-style-type: none"> • Receivers 202423008 	6012.04-00
	<ul style="list-style-type: none"> • Fiduciaries 	6012.05-00
	<ul style="list-style-type: none"> • <i>Estates or Trusts</i> 201550026 201735001 201821002 201821003 201821004 201837011 202040007 202405002 	6012.05-01
Section 6013	Joint Returns of Income Tax by Husband and Wife 201325013 201411017	6013.00-00
	<ul style="list-style-type: none"> • Signatures on Return 	6013.01-00
	<ul style="list-style-type: none"> • <i>Agent or Guardian</i> 201211015 	6013.01-01
	<ul style="list-style-type: none"> • Marital Status 	6013.03-00
	<ul style="list-style-type: none"> • <i>Nonresident Alien</i> 201329016 	6013.03-04
Section 6015	Declaration of Estimated Income Tax by Individual (Repealed 1984) (See Also 6654.00-00) 201826011 202129009 202141006	6015.00-00
Section 6018	Estate Tax Returns 202202011	6018.00-00
Section 6019	Gift Tax Returns	6019.00-00
	<ul style="list-style-type: none"> • Deceased Donor 202147014 	6019.05-00
Section 6020	Returns Prepared for or Executed by Secretary 201238028	6020.00-00
Section 6031	Return of Partnership Income	6031.00-00
	<ul style="list-style-type: none"> • Information Required to be Provided to Partners 	6031.04-00
	<ul style="list-style-type: none"> • <i>Penalties</i> 201733013 	6031.04-02
Section 6033	Returns by Exempt Organizations (Section 501 Organizations) 201217025 202328004 202328005 202630006	6033.00-00

	• Exceptions 201349013	6041A.05-00
Section 6043	Returns Regarding Liquidation, Dissolution, Termination, or Contraction 202328004 202328005 202630006	6043.00-00
Section 6045	Returns of Brokers 202004009 202118005	6045.00-00
	• Real Estate Transactions 201313028	6045.03-00
	• <i>Persons Required to Report</i> 201514001	6045.03-06
	• Barter Exchanges 201514001	6045.05-00
	• Payments to Attorneys	6045.07-00
	• <i>Payments to Attorneys for Third Parties</i> 201533012	6045.07-01
Section 6046	Returns as to Organization or Reorganization of Foreign Corporations and as to Acquisitions of Their Stock 201736021	6046.00-00
Section 6047	Information Relating to Certain Trusts and Annuity Plans (See Also 6652.0300, 6652.04, 7207.0000, and 6704.0000) 202346011 202346012	6047.00-00
Section 6048	Returns as to Certain Foreign Trusts 201208028 201402006 201736021	6048.00-00
Section 6049	Returns Regarding Payments of Interest 201221018 201310043 201426002	6049.00-00
Section 6050I	Returns Relating to Cash Received in Trade or Business 201540013	6050I.00-00
	• Compliance 201540013	6050I.01-00
Section 6050J	Returns Relating to Foreclosures and Abandonments of Security 201533012	6050J.00-00
Section 6050P	Returns Relating to Cancellation of Indebtedness by Certain Financial Entities 201217001 201240001 201301013 201532022 201540009 201543004 201642011 201742017 201807008 201927005 202319009	6050P.00-00
	• Applicable Financial Entity 201917002	6050P.01-00
Section 6051	Receipts for Employees 201312030 201605015 201623003 201624012 202536026 202610003	6051.00-00
Section 6061	Signing of Returns and Other Documents 201210031 201214027 201302035 201316018 201625016	6061.00-00
	• Electronic Signature 201650019	6061.07-00
Section 6062	Signing of Corporation Returns 201411024 201536025 201945027	6062.00-00
Section 6063	Signing of Partnership Returns 201425011 201945027	6063.00-00
Section 6071	Time for Filing Returns and Other Documents	6071.00-00

	<ul style="list-style-type: none"> • Certain Information Returns 202346011 202346012 	6071.02-00
Section 6081	Extension of Time for Filing Returns 201202005 201409005	6081.00-00
Section 6091	Place for Filing Returns or Other Documents	6091.00-00
	<ul style="list-style-type: none"> • Estate Tax Returns 202202011 	6091.04-00
Section 6103	Confidentiality and Disclosure of Returns and Return Information 201237018 201239009 201310041 201312046 201411023 201545023 201608015 201650016 201742024 201919011 201922027 202118014 202205025 202208014 202220015 202346025 202402010 202504018 202547018 202625021	6103.00-00
	<ul style="list-style-type: none"> • General Rule 201218013 201443017 201443018 201545023 201746025 201919011 202150015 202205025 202246009 	6103.01-00
	<ul style="list-style-type: none"> • Definitions 201319013 201515028 201608013 201728022 201916003 202246009 	6103.02-00
	<ul style="list-style-type: none"> • Disclosure Pursuant to Taxpayer's Consent 201214024 201235012 201312037 201502011 201515027 201545023 202205025 202220015 	6103.03-00
	<ul style="list-style-type: none"> • Disclosure to Persons Having Material Interest 201302033 	6103.05-00
	<ul style="list-style-type: none"> • Disclosure to Departments of Treasury or Justice Employees for Tax Admin- istration Purposes 201216036 201550038 201550039 202246009 202402010 	6103.08-00
	<ul style="list-style-type: none"> • Disclosure for Tax Administration Purpose 201250020 201742024 202147013 202346025 	6103.11-00
	<ul style="list-style-type: none"> • Disclosure for Purposes Other Than Tax Administration 201846004 202547018 	6103.12-00
	<ul style="list-style-type: none"> • Disclosure for Certain Tax Administration Services 201219020 202118011 	6103.14-00
Section 6104	Publicity of Information Required From Certain Exempt Organizations and Certain Trusts (Permitted v. Not Permitted) 202346024	6104.00-00
Section 6109	Identifying Numbers 201610018	6109.00-00
	<ul style="list-style-type: none"> • Employer ID Numbers 201520011 201520011 201650020 	6109.03-00
	<ul style="list-style-type: none"> • Requirement to Obtain 201409008 	6109.04-00
Section 6110	Public Inspection of Written Determinations 201321020	6110.00-00
	<ul style="list-style-type: none"> • Limitation on Inspection 201443018 201443019 	6110.02-00
	<ul style="list-style-type: none"> • Deletion of Certain Information 202119001 	6110.05-00
Section 6112	Organizers and Sellers of Potentially Abusive Tax Shelters Must Keep Lists of Investors	6112.00-00

	• In General 201906005	6112.01-00
Section 6166	Extension of Time to Pay Estate Tax 201226027 201304006 201343004 201403012 201928007	6166.00-00
	• Election - Time and Manner 201302037	6166.01-00
	• Acceleration of Payments 201403012	6166.02-00
	• Active Trade or Business 201928007	6166.03-00
	• Extension of Time For Payment of Estate Where Estate Consists Largely of Interest in Closely Held Business 201403012	6166.50-00
	• Acceleration of Estate Tax Payable in Installments 201403012	6166.52-00
Section 6201	Assessment Authority 201221014 201246036 201320019 201341034 201347021 201438025 201510043 201526008 201735021 202208016 202346013	6201.00-00
	• Administrative Procedures 201211018 201211022 201909009	6201.01-00
	• Authority of Officers of Internal Revenue Service 201637001	6201.02-00
Section 6203	Method of Assessment 201310033	6203.00-00
Section 6204	Supplemental Assessments 201442055	6204.00-00
Section 6205	Special Rules Applicable to Certain Employment Taxes 201723021	6205.00-00
Section 6206	Special Rules Applicable to Excessive Claims Under Sections 6420, 6421, 6424 and 6427 202346014	6206.00-00
Section 6211	Definition of a Deficiency 201221021 201312039 202514004	6211.00-00
Section 6212	Notice of Deficiency 201808017 202547019	6212.00-00
	• Name and Address 201808017	6212.02-00
	• <i>Income and Gift Taxes</i> 201808017	6212.02-01
	• <i>Estate Tax</i> 201808017	6212.02-03
	• <i>Last Known Address</i> 201315025	6212.02-04
	• Necessity for Notice of Deficiency 201545016	6212.03-00
	• Rescission of Notices of Deficiency 201246033	6212.06-00

	• Further Deficiency Notice Restricted 201223016	6212.07-00
Section 6213	Restrictions Applicable to Deficiencies; Petition to Tax Court 201916001 201916002	6213.00-00
	• Petition to Tax Court 201549028	6213.01-00
	• Jurisdiction of Tax Court	6213.02-00
	• <i>Decedent and Estate</i> 201334040	6213.02-02
	• Proper v. Improper Person Filing Appeal	6213.03-00
	• <i>Fiduciaries</i> 201334040	6213.03-05
	• Exceptions to Restrictions	6213.07-00
	• <i>Amount Paid</i> 201236026	6213.07-03
	• Waiver of Restrictions 201312047 201334040	6213.08-00
	• Coordination with Bankruptcy Code 201549028 201602011	6213.09-00
Section 6221	Tax Treatment Determined At Partnership Level 201202023 201207008 201303010 201307007 201319027 201423021 201424022 201509036 201608014 202019003 202044010 202121010 202346016 202444006 202444007 202452012	6221.00-00
Section 6222	Partner's Return Must Be Consistent with Partnership Return or Secretary Notified of Inconsistency 201447031 201711010	6222.00-00
	• Notification 201526009	6222.01-00
	• Effect of Failure to Notify 201520007 201520007 201711010	6222.03-00
Section 6223	Notice to Partners of Proceedings 201212019 201213027 201218012 201219018 201247014 201328033 202007017 202547015	6223.00-00
	• Partnerships with More Than 100 Partners 202433013	6223.01-00
	• Information for Secretary's Notices 201210030 201502012	6223.02-00
	• Mailing Notice 201402005	6223.03-00
	• Failure to Provide Notice 201236030	6223.04-00
	• <i>Proceedings Finished</i> 201236030	6223.04-01
Section 6224	Participation in Administrative Proceedings; Waivers; Agreements 201310036 201431030 201550041 201723024	6224.00-00
	• Partner May Waive Rights 201337016	6224.01-00

	<ul style="list-style-type: none"> • <i>Settlement Agreement</i> 201235014 201235018 201248017 201312040 201312042 201710028 	6224.01-01
	<ul style="list-style-type: none"> • <i>Settlement of Penalties</i> 201236029 201534011 	6224.01-02
	<ul style="list-style-type: none"> • <i>Tax Matters Partner May Bind Certain Other Partners</i> 201216035 201235016 201319025 201515033 	6224.01-05
	<ul style="list-style-type: none"> • Application of Consistent Settlement Rule 201319022 	6224.02-00
Section 6225	Assessments Made Only After Partnership Level Proceedings Are Completed 201419014 202433012	6225.00-00
	<ul style="list-style-type: none"> • Restriction on Assessment and Collection 202148006 202433009 202444004 202444006 202444007 	6225.01-00
Section 6226	Judicial Review of Final Partnership Administrative Adjustments 202044010 202634012	6226.00-00
Section 6227	Administrative Adjustments Requests 201303014 201311025 201413008 201418047 201513001 201526014 201906007 202538022	6227.00-00
	<ul style="list-style-type: none"> • Other Requests 201236028 201320018 201413007 201416008 	6227.05-00
Section 6228	Judicial Review Where Administrative Adjustment Request Is Not Allowed In Full	6228.00-00
	<ul style="list-style-type: none"> • Period for Filing Petition 201319028 	6228.02-00
	<ul style="list-style-type: none"> • Other Requests 201241006 	6228.05-00
Section 6229	Period of Limitations for Making Assessments 201213028 201219016 201239010 201302038 201315024 201402007 201402009 201418050 201420018 201439002 201503015 201509036 201906007	6229.00-00
	<ul style="list-style-type: none"> • Extension by Agreement 201211012 201236027 201241008 201312038 201312043 201319023 201319029 201324015 201402011 201402012 201438026 201526016 201531017 201710028 	6229.02-00
	<ul style="list-style-type: none"> • Special Rule in Cases of Fraud 	6229.03-00
	<ul style="list-style-type: none"> • <i>No Return Filed Equals No Limit</i> 201303011 	6229.03-02
	<ul style="list-style-type: none"> • Suspension of Statutory Period 201221016 	6229.04-00
Section 6230	Additional Administration Provisions 201215009 201502009 201510047	6230.00-00
	<ul style="list-style-type: none"> • Coordination with Deficiency Proceedings 201413011 201447037 201650015 202007017 	6230.01-00
	<ul style="list-style-type: none"> • Claims Arising Out of Erroneous Computations 201204011 	6230.03-00
	<ul style="list-style-type: none"> • <i>Time for Filing Claim</i> 201412017 	6230.03-01
Section 6231	Definitions and Special Rules 201211023 201550040 202611009	6231.00-00

	• Partnerships 201235015 201303012	6231.01-00
	• <i>Exception for Small Partnerships</i> 201219022 201221019 201251017 201303011 201319014 201421020 201510046 201530019 201550040	6231.01-01
	• Partner 201319026 201326016 201550041	6231.02-00
	• Partnership Item 201210034 201211013 201221017 201326017 201447031 201515032 201534010 201608014 201617008 201721019 202002016 202020001 202121010	6231.03-00
	• Nonpartnership Item 201617008	6231.04-00
	• Affected Item 201206017 201210036 201324018 201447036 201515029 201614034 202002016 202020001	6231.05-00
	• Computational Adjustment 201210037	6231.06-00
	• Tax Matters Partner 201202024 201204013 201207005 201211017 201219017 201219019 201219023 201251013 201251014 201302034 201304008 201326018 201343023 201402014 201418051 201418052 201503014 201515030 201530018 201534009 201536021 201543018 201603029 201620010 201652019 201710023 201722025 201725028 201742025 201744018 201919013 202002015 202246010	6231.07-00
	• Pass-Thru Partner 201550040	6231.09-00
	• Husband and Wife 201319024	6231.12-00
	• Items Cease to Be Partnership Items in Certain Cases 201202025 201303013 201432019 201432021 201510044 201530021	6231.13-00
	• <i>Conversion Under 6223(e)</i> 201603029	6231.13-06
	• Regulations with Respect to Certain Special Enforcement Areas 201211017 201241007 201244019	6231.14-00
Section 6233	Extension to Entities Filing Partnership Returns, Etc. 201442056 202625023	6233.00-00
Section 6241	Partner's Return Must Be Consistent with Partnership Return 202346016 202452012 202634012	6241.00-00
Section 6301	Collection Authority 201502010	6301.00-00
Section 6303	Notice and Demand for Tax	6303.00-00
	• Lien 202346013	6303.01-00
Section 6321	Lien for Taxes (Lien Right v. No Lien Right) 201216039 201306022 201439003	6321.00-00
	• Property Subject v. Not Subject to Lien (See 6301.12-00) 201423024	6321.01-00
	• <i>Future Interest or Rights</i> 202226010	6321.01-18

	• <i>Trusts</i> 201324017	6321.01-51
	• Lien Priority v. No Lien Priority 201323019	6321.03-00
	• <i>State and Local Taxes and Liens</i> 201244016	6321.03-23
Section 6323	Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid) 201211023 201326015 201520012 201520012 201552030 201616010 201710025 201825029	6323.00-00
	• Filing Notice of Lien 201916010	6323.01-00
	• <i>Securities</i> 201311026	6323.01-05
	• Validity as Against Mortgages (See 6321.03-20) 201933010	6323.02-00
	• <i>Future Advances</i> 201526015	6323.02-02
	• Validity Against Judgment Creditors (See 6321.03-16) 202226010	6323.05-00
	• State Laws 201922028	6323.07-00
Section 6324	Special Liens for Estate and Gift Tax 201418048	6324.00-00
	• Estate Tax Liens 201210032 201214031	6324.01-00
Section 6325	Release of Lien or Discharge of Property 201202018 201348014 201926012 202204008	6325.00-00
	• Certificate of Discharge 201214028 201710024 201916009 201926012 201933011 202150017	6325.03-00
	• Refund of Sum Paid 201922028	6325.18-00
	• Escrow Agreements	6325.28-00
	• <i>Discharge of Lien</i> 201235013 201926012	6325.28-01
Section 6331	Levy and Distrain 201240022 201248016 201248020 201302029 201310040 201316019 201520009 201350036 201411019 201447028 201520009 201521001 201545024 201602006 201602007 201602008 201721018 201811013 201820018 201927019 202118010	6331.00-00
	• Exempt Property (See 6334.00-00) 201248020	6331.11-00
	• Failure to Surrender Property (See 6332.00-00) 201248021	6331.12-00
	• Insurance Proceeds 202137010	6331.16-00
	• Levy Procedure 201214030 201722027 202514002	6331.18-00

	• Finding of Jeopardy 201830013	6331.30-00
	• Banks 201404009	6331.31-00
	• Salary and Wages . . . 201302029	6331.33-00
Section 6332	Surrender of Property Subject to Levy (See 6331.12-00) 201509038	6332.00-00
	• Bank Deposit 201350036 202118010	6332.01-00
	• Enforcement of Levy 201509038	6332.05-00
Section 6333	Production of Books 201211016 201447029	6333.00-00
Section 6334	Property Exempt From Levy 201316019 201521001 201547005 201827012	6334.00-00
	• Types of Property 201818015 201919014	6334.01-00
Section 6335	Sale of Seized Property 201350035 201535018 201820018 201825030	6335.00-00
	• Deed 201535018	6335.05-00
Section 6338	Certificate of Sale; Deed of Real Property 201531018 202053012	6338.00-00
Section 6339	Legal Effect of Certificate of Sale of Personal Property and Deed of Real Property	6339.00-00
	• Real Property 201850021	6339.01-00
Section 6342	Application of Proceeds of Levy 201411028 201411034	6342.00-00
	• Surplus Proceeds 201411028 201411034	6342.01-00
Section 6343	Authority to Release Levy 201350040 201526015 201534008 201746024	6343.00-00
Section 6401	Amounts Treated as Overpayments 201252015 201509033	6401.00-00
	• Assessment or Collection After Limitation Period 201550035	6401.01-00
Section 6402	Authority to Make Credits or Refunds 201223019 201312044 201316020 201520010 201350039 201405013 201412014 201502014 201520010 201526007 201823005 202019002 202137009 202141021 202141023 202202010 202306008 202319015 202323005 202538024	6402.00-00
	• Credit of Overpayment Against Any Tax Liability 201214028 201307006 201350039 201739015 202319015	6402.01-00
	• Credits Against Estimated Tax 201727007	6402.01-02
	• Refund Subject to Off-Set 201204009	6402.02-00

	• Access to Refund	6402.03-00
	• <i>Assignment of Refund Check</i> 201211024	6402.03-01
	• <i>Refund to Certain Fiduciaries of Insolvent Members of Affiliated Groups</i> 201402008	6402.03-02
	• Requirement That a Claim Be Filed 201906006	6402.04-00
Section 6404	Abatements 201215006 201313029 201414020 201426026 201526008 201550042 201723022	6404.00-00
	• General Rule	6404.01-00
	• <i>Excessive</i> 201520010 201515026 201520010	6404.01-01
	• <i>After Limitation Period</i> 201302025	6404.01-02
	• Interest Assessments 201335013 201414020	6404.04-00
	• Penalty Assessments 201623010	6404.05-00
	• Abatement of Interest 201414020	6404.06-00
Section 6405	Reports of Refunds and Credits	6405.00-00
	• Tentative Adjustments 201235019	6405.03-00
Section 6407	Date of Allowance of Refund or Credit 201739013 202216016	6407.00-00
Section 6411	Tentative Carryback and Refund Adjustments 201335013	6411.00-00
	• Contents of Applications 201244018	6411.04-00
	• <i>Application v. Claim for Refund</i> 201545022	6411.04-01
	• Time for Filing Application 201244018	6411.05-00
Section 6413	Special Rules Applicable to Certain Employment Taxes 201822028 202202010 202323005	6413.00-00
Section 6414	Income Tax Withheld 202202010	6414.00-00
Section 6416	Certain Taxes on Sales and Services	6416.00-00
	• Credits or Refunds of Retailers and Manufacturers Taxes 202340001	6416.01-00
Section 6427	Fuels Not Used for Taxable Purposes 201230022 201342010	6427.00-00
	• Nontaxable Uses 201421017 202340001	6427.01-00
	• Income Tax Credit in Lieu of Payment 201342010 201447034	6427.13-00

Section 6501	Limitations on Assessment and Collection (Barred v. Not Barred)	6501.00-00
	201207007 201221014 201235020 201240023 201319017 201319030 201713001 201335013 201348015 201411031 201429026 201447032 201640017 201650018 201652022 201916006 201933012 202026002 202044007 202142009 202202014 202231014 202625022	
	• Effects of Net Operating Loss Carrybacks 201335013	6501.01-00
	• Time Return Deemed Filed 202026002	6501.03-00
	• <i>Date Limitations Begin</i> 201238028 202026002	6501.03-03
	• Adequacy of Return to Start Limitations Running (Sufficient v Insufficient) 201438021 201545016 202248010	6501.04-00
	• <i>Information Returns</i> 201206014 201402013 201432020	6501.04-03
	• <i>Amended Returns</i> 201206014 201252015	6501.04-11
	• <i>S Corporation and Shareholder Returns</i> 201238026 201543015	6501.04-14
	• Fraud--Exception to Period of Limitations (See Also 6653.03-00) 201238026	6501.05-00
	• <i>Transferee Liability</i> 201319012	6501.05-06
	• <i>Intent v. No Intent to Defraud</i> 201238026	6501.05-07
	• <i>Failure to Report Income</i> 202142009	6501.05-12
	• Return Not Filed--Exception to Period of Limitations 201238028 201411021	6501.06-00
	• Omission of Income (25% Rule)--Exception to Period of Limitations 201247015 201333008 201543015	6501.07-00
	• <i>Determination of Percentage of Omission</i> 201543015	6501.07-13
	• <i>Estate and Gift Taxes</i> 201643020	6501.07-18
	• Waiver of Limitation (Waived v. Not Waived) 201206016 201323020 201324016 201351018 201610019 201626023 201652023 201841005 201937017	6501.08-00
	• <i>Conditional Waiver</i> 201933012	6501.08-03
	• <i>Amended Returns as Waivers</i> 201206014	6501.08-05
	• <i>Necessity for Signature of Commissioner</i> 201235009	6501.08-07
	• <i>Filing of Waiver by Fiduciary</i> 201324016 201334040	6501.08-08
	• <i>Execution by Corporate Officer</i> 201411024 201522005	6501.08-09

	• <i>Form and Contents of Waiver</i> 201602010 201610020	6501.08-17
	• <i>Proof and Procedure</i> 201334040	6501.08-21
	• Organizations Treated as Corporations 201335013	6501.12-00
Section 6502	Collection After Assessment (Timely v. Not Timely) 201313022 202044008	6502.00-00
	• Waivers 201906008	6502.03-00
Section 6503	Suspension of Running of Period of Limitation (Suspended v. Not Suspended) 201211019 201518015 201644020 201721016 201811013 202044008	6503.00-00
Section 6511	Limitations on Credit or Refund (Barred v. Not Barred) 201204008 201243014 201310037 201316015 201321022 201402003 201404011 201411029 201429026 201515019 201515024 201515025 201517005 201526011 201526013 201536020 201540010 201540011 201545022 201603026 201636041 201640017 201822027 202023006 202026002 202053013 202053015 202141021 202208016 202216015 202306008	6511.00-00
	• Limitation of Amount 201210029 201319011 201349014 201418049 201429023 201447033 201515024 201515025 201526011 201636041 201739013 202216016	6511.01-00
	• <i>Return Filed</i> 202026002	6511.01-01
	• <i>No Return Filed</i> 201210029	6511.01-02
	• <i>Claim Filed Late</i> 201306017 202026002	6511.01-03
	• Special Rules 201515019 201540010 201540011 202023006	6511.03-00
	• <i>Bad Debts and Worthless Securities</i> 201515018	6511.03-01
	• <i>Carrybacks: Net Operating Loss and Capital Loss</i> 201202027 201204008 201215008 201316016 201515019 201517005 201540010 201540011 201739015 202023006	6511.03-02
	• <i>Foreign Tax Credit</i> 201204008 201330031 201330031 201517005 201540010 201540011 201540012 202133013 202142009	6511.03-03
	• <i>Life Insurance Carrybacks</i> 201349014	6511.03-05
	• <i>Extension of Time by Agreement</i> 201719026 202142009 202216015	6511.03-06
	• Amended or Supplemental Claims 201216033 201739014 202142009	6511.05-00
	• Timeliness of Claim 201216033 201306017 201351019 201438023 201502014 201545017 201719026 201921013 202026002 202142009	6511.09-00
	• Return Filed 202026002	6511.10-00

Section 6512	Limitations in Case of Petition to Tax Court 201617007	6512.00-00
	• Overpayment Determined by Tax Court	6512.02-00
	• <i>Statute of Limitations to Recover Overpayments</i> 202444005	6512.02-01
Section 6513	Time Return Deemed Filed and Tax Considered Paid 201825031	6513.00-00
Section 6514	Credits or Refunds After Period of Limitation (Erroneous v. Not Erroneous) 201302030 201504014 201921013 201927020 202125015 202125017	6514.00-00
Section 6521	Mitigation of Effect of Limitation in Case of Related Taxes Under Different Chapters 201808016	6521.00-00
	• Self Employment Tax and Tax on Wages 201808016	6521.01-00
	• <i>Offsets</i> 201315023 201808016	6521.01-01
	• Interaction With Section 3509 201808016	6521.02-00
Section 6532	Periods of Limitation on Suits (Barred v. Not Barred) 201535016 201927020	6532.00-00
	• Erroneous Refund Recovery 201535016 201625014	6532.01-00
	• Suits by Taxpayer	6532.02-00
	• <i>Date of Rejection of Refund Claim</i> 201921013	6532.02-01
	• <i>Extension of Time</i> 201328032 202125015	6532.02-04
	• <i>Reconsideration by Secretary</i> 201549029	6532.02-06
	• Suits By U.S. for Recovery of Erroneous Refunds 201304007	6532.03-00
Section 6601	Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed) 201249015 201426026 201447034 201518014 201710026 201722026 201727004 202126022 202141021 202208016	6601.00-00
	• Interest on Deficiencies 201405013	6601.01-00
	• <i>Carryback Eliminating Deficiencies</i> 201438024	6601.01-01
	• Interest on Delinquent Taxes	6601.02-00
	• <i>Starting Date (Avon Products)</i> 201603027	6601.02-01
	• Request for Interest Netting 201534012	6601.10-00
	• Statute of Limitations on Collection of Interest 201319017	6601.12-00

Section 6611	Interest on Overpayments (Interest v. No Interest) 201330032 201330032 201548019 201617005 201625017 201926001	6611.00-00
	• Interest on Refunds 201625017 201926001 202144027	6611.04-00
	• Exception for Refunds Within 45 Days 201625017	6611.07-00
Section 6621	Determination of Rate of Interest; Compounding of Interest 201225011 201727004	6621.00-00
	• Interest on Substantial Underpayment 201421019	6621.03-00
Section 6651	Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax) 201210033 201713001 201723023 202126022 202441013 202534003	6651.00-00
	• Reasonable Cause v. Willful Neglect	6651.03-00
	• <i>Illness and Incompetency</i> 201637012	6651.03-07
	• Voluntary Filing of Late Return 201238028	6651.07-00
	• Increase in Penalty for Fraudulent Failure to File 201238028 201545016	6651.22-00
Section 6652	Failure to File Certain Information Returns, Registration Statements, Etc. 201411033	6652.00-00
Section 6655	Failure By a Corporation to Pay Estimated Tax 202126022	6655.00-00
Section 6656	Failure to Make Deposit of Taxes (Penalty v. No Penalty) 201414017	6656.00-00
	• Reasonable Cause v. Willful Neglect 201414017	6656.01-00
Section 6662	Accuracy-related penalty 201207008 201213026 201504012 201504013 201711009 202244010 202514003 202514004 202625023	6662.00-00
Section 6663	Fraud Penalty 201543016 201545016 201640016 202044009	6663.00-00
Section 6664	Definitions and Special Rules	6664.00-00
	• Definition of Underpayment 201302036 201543016 201545016 201640016 202514003	6664.01-00
	• Reasonable Cause Exception 201202026 201711009	6664.03-00
Section 6665	Applicable Rules	6665.00-00
	• Procedure for Assessing Certain Additions to Tax 201226028	6665.02-00
Section 6671	Rules for Application of Assessable Penalties 201226028	6671.00-00
Section 6672	Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC 201312036 201323022 201825031	6672.00-00

Section 6676	Failure to Supply Identifying Numbers (Penalty v. No Penalty) 201520005 201520005 201538019 201607027 201640016 202044007 202514003 202514004 202538020	6676.00-00
Section 6677	Failure to File Information With Respect to Certain Foreign Trusts 201208028 201736021	6677.00-00
	• Requirement for Filing Return	6677.01-00
	• <i>Application of Section 6048</i> 201208028	6677.01-01
	• Reasonable Cause Exception 201208028	6677.03-00
Section 6694	Understatement of Taxpayer's Liability by Income Tax Return Preparer 201425012 201518017 201519029 201804008 201825028	6694.00-00
	• Negligence or Intentional Disregard 201514008	6694.01-00
	• Willful Understatement of Liability 201519029 201825028	6694.02-00
Section 6695	Other Assessable Penalties With Respect to the Preparation of Income Tax Returns for Other Persons 201846005	6695.00-00
Section 6696	Rules Applicable With Respect to Sections 6694 and 6695 201514008	6696.00-00
Section 6697	Assessable Penalties with Respect to Liability for Tax of Regulated Investment Companies 201727004	6697.00-00
Section 6698	Failure to File Partnership Return 201733013	6698.00-00
Section 6700	Promoting Abusive Tax Shelters 201235017 202232015	6700.00-00
	• Makes or Furnishes Statement	6700.02-00
	• <i>False Statement of Tax Benefit</i> 202134016	6700.02-01
	• Calculation of Penalty 202125008	6700.04-00
Section 6701	Penalties for Aiding and Abetting Understatement of Tax Liability 201211014 201235017 201518017 201519029 201531015	6701.00-00
	• Penalty Amount 201742021 201805001	6701.02-00
Section 6702	Frivolous Income Tax Return 201348015 201502013 201623010 202547014	6702.00-00
	• What Constitutes 201513002	6702.01-00
Section 6703	Rules Applicable to Penalties Under Section 6700, 6701, and 6702 (See Also 6700, 6701, 6702) 201211014	6703.00-00
Section 6707	Failure to Furnish Information Regarding Tax Shelters (See Also 6111.00-00) 201531019	6707.00-00

	• Failure to Register Tax Shelter 201538018	6707.01-00
Section 6721	Failure to File Certain Information Returns (See Also 6652.00-00) 201234025 201246028 201248022 201315017 201438028 201503013 201549026 201603031 201629008 202534003	6721.00-00
	• Failure v. No Failure 201234025	6721.01-00
Section 6722	Failure to Furnish Certain Payee Statements 201315017 201503013 201629008 202534003	6722.00-00
Section 6723	Failure to Comply with Other Information Reporting Requirements	6723.00-00
	• Waiver	6723.03-00
	• <i>Due Diligence</i> 201615012	6723.03-02
Section 6724	Waiver; Definitions and Special Rules 201603031	6724.00-00
Section 6851	Termination Assessments of Income Tax 201723019	6851.00-00
Section 6901	Transferred Assets (See 9113.00-00) 201212020 201337015 201447038	6901.00-00
	• Method of Collection 201211018 201811015	6901.01-00
	• Liability 201212020	6901.02-00
	• Period of Limitations 201319012	6901.03-00
Section 6903	Notice of Fiduciary Relationship (See Also 3467) 201302027	6903.00-00
Section 6904	Prohibition of Injunctions 201621010	6904.00-00
Section 7101	Form of Bonds 201231001	7101.00-00
Section 7121	Closing Agreements 201310036 201316017 201350038	7121.00-00
	• Finality 201240021	7121.02-00
Section 7122	Compromises 201302032 201421018	7122.00-00
Section 7214	Offenses by Officers and Employees of the United States 202625021	7214.00-00
Section 7402	Jurisdiction of District Courts 201313021 201313030 201621013	7402.00-00
Section 7422	Civil Actions for Refund 201739013	7422.00-00
	• Necessity for Claim for Refund	7422.01-00
	• <i>Adequacy of Claim</i> 202538021	7422.01-04

	• <i>Informal Claim</i> 202538021	7422.01-06
Section 7425	Discharge of Liens 201545025	7425.00-00
	• Special Rules	7425.04-00
	• <i>Consent to Sale</i> 201202018	7425.04-02
Section 7426	Civil Actions by Persons Other Than Taxpayers 201235013	7426.00-00
Section 7428	Declaratory Judgments Relating to Status & Classification of Organizations Under Section 501(c)(3), etc. 201238032 201731019 201829023 201927023	7428.00-00
	• Revocation (Gladstone Issue) 201518020 201533022	7428.02-00
Section 7436	Proceedings for Determination of Employment Status 201740020	7436.00-00
	• Tax Court Jurisdiction 201816010	7436.01-00
	• <i>Worker Classification</i> 201735021 201816010	7436.01-03
	• Notice of Determination	7436.02-00
	• <i>Necessity for Notice</i> 201816010	7436.02-01
Section 7452	Representation of Parties 201506010 201509031	7452.00-00
Section 7453	Rules of Practice, Procedure, and Evidence 201210035 201351021	7453.00-00
	• Filing of All Documents 202417015	7453.05-00
	• Evidence and its Submission 201224030	7453.31-00
Section 7503	Time for Performance of Acts Where Last Day Falls on Saturday, Sunday, or Legal Holiday 201603026 201643022	7503.00-00
Section 7507	Exemption of Insolvent Banks From Tax 201614035 202126022 202137008 202202014	7507.00-00
Section 7508	Time for Performing Certain Acts Postponed by Reason of Service in a Combat Zone 201535017 201740021 201748009 201826010 202129007	7508.00-00
Section 7508A	Authority to Postpone Certain Tax-Related Deadlines by Reason of Presidentially Declared Disasters 201723023 201808015 202053013 202053015	7508A.00-00
Section 7512	Separate Accounting for Certain Collected Taxes, etc. 201536018	7512.00-00
Section 7513	Reproduction of Returns and Other Documents 201224030	7513.00-00
Section 7514	Authority to Prescribe or Modify Seals 201908020	7514.00-00

Section 7518	Tax Incentives Relating to Merchant Marine Capital Construction Costs 201923005	7518.00-00
Section 7519	Required Payments for Entities Electing Not To Have Required Taxable Year	7519.00-00
	• Computation of Required Payment 202439002	7519.01-00
	• Timely Payments 201302022	7519.02-00
Section 7520	Valuation Tables 201928003 201930017	7520.00-00
	• Election In the Case of Charitable Transfers 201518007	7520.01-00
	• Exceptions 201928003	7520.02-00
Section 7521	Procedure For Taxpayer Interviews 201552029 201603030	7521.00-00
Section 7602	Examination of Books and Witnesses 201329017 201330036 201330036 201510045 201621012 202013015 202129010 202230008	7602.00-00
	• Issuance	7602.07-00
	• <i>Contents of Summons</i> 201310030	7602.07-02
Section 7603	Service of Summons	7603.00-00
	• Method of Delivery 201310038	7603.01-00
Section 7605	Time and Place of Examination 202346015	7605.00-00
	• Restrictions on Examination of Taxpayer 201212017 201504015 201645013 202142010 202346015	7605.01-00
Section 7609	Special Procedures for Third-Party Summonses	7609.00-00
	• Notice to Person Identified 201310030	7609.02-00
	• <i>Special Exceptions for Certain Summonses</i> 202129010	7609.02-02
Section 7623	Expenses of Detection and Punishment of Frauds 201808014	7623.00-00
Section 7651	Administration and Collection of Taxes in Possessions 201319016	7651.00-00

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

201201008 201202011 201202013 201205007 201206007 201206008 201206012
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• *Associations v. Corporations* 7701.01-00
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• *Partnerships v. Associations* 7701.02-00
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 202551016

• *Joint Ventures* 7701.02-02
 201305006 201323015

• *Association v. Trust* 7701.03-00
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• *Investments* 7701.03-05
 201613005

• *Liquidating Trusts* 7701.03-06
 201208036 201230014 201230020 201240009 201241003 201244004 201341001
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 202629012

• *Ordinary Trusts* 7701.03-08
 201245003 201538006 201538007 201538008

	• <i>Business Trusts</i> 201337012	7701.03-09
	• <i>Investment Trusts</i> 201226019	7701.03-10
	• <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
	• <i>Coordination with Section 877</i> 202501011	7701.21-17
	• <i>Coordination with Income Tax Treaties</i> 201247013 202501011	7701.21-20
	• Treatment of Certain Contracts For Services, etc.	7701.22-00
	• <i>Factors: Lease vs. Service Contract</i> 201525007	7701.22-01
	• Motor Vehicle Operating Leases	7701.25-00
	• <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 202625002 202625003	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

Section 7703	Determination of Marital Status	7703.00-00
	• Married Individuals Living Apart 201334041	7703.02-00
Section 7704	Certain Publicly Traded Partnerships Treated as Corporations	7704.00-00
	201213004 201232020 201233009 201236023 201250014 201313014 201316005 201322024 201330026 201330027 201330026 201330027 201336016 201338035 201340011 201411004 201414004 201417005 201418021 201514003 201523017 201523018 201527039 201541009 201549013 201614004 201636039 201651008 201710019 201722023 201818001 201819001 201822002 201840006 201927007 202005011 202017008 202305003 202339002 202636011	
	• Meaning of 201224011 201224012	7704.01-00
	• Qualifying Income 201201002 201206004 201208021 201216022 201217005 201224023 201226018 201227001 201227002 201232008 201232020 201233010 201234005 201236005 201241004 201250003 201301010 201308004 201313014 201313015 201314029 201314038 201315008 201315015 201322024 201324002 201328005 201330023 201330024 201308004 201330023 201330024 201331002 201336006 201336016 201337014 201338001 201338035 201340011 201341011 201346007 201347001 201347015 201349004 201351009 201403004 201403008 201405011 201410017 201411004 201412007 201414002 201414004 201416003 201417005 201418021 201420012 201448019 201451002 201523018 201537007 201537014 201538012 201541008 201541009 201545002 201548013 201549004 201549013 201602004 201608011 201611017 201614004 201619002 201633020 201636025 201636039 201637007 201721007 201722023 201723004 201724024 201728021 201732006 201736020 201751006 201833008 201927007 202005011	7704.03-00
	• Inadvertent Termination 201818001 201819001 201822002	7704.04-00
	• Transitional Rule for Existing Partnerships 201314025	7704.05-00
Section 7803	Other Personnel	7803.00-00
	201902031	
Section 7805	Rules and Regulations	7805.00-00
	201517026 201517027 201716001 201716025 201716026 201716029 201716030 201716033 201716036 201716038 201716041 201716042 201717020 201717022 201717024 201717025 201717031 201717032 201717034 201717035 201718030 201718032 201719021 201927012 202022004	
	• Prospective Application of Changes in Regulations	7805.01-00
	• <i>Prospective Application of Rulings</i> 201537023 202022004	7805.01-01
	• Reversals of Regulations or Rulings With Retroactive Effect 201413013	7805.03-00
	• Retroactive Effect of Regulation	7805.04-00
	• <i>Retroactive Application of Rulings</i> 201216051 201233011 201245017 201927012	7805.04-01
	• Effect of Private Rulings 201927012	7805.05-00
Section 7811	Taxpayer Assistance Orders	7811.00-00
	• Authority to Issue 201739012	7811.01-00

Section 7852	Other Applicable Rules 202504017	7852.00-00
Section 7871	Indian Tribal Governments Treated As States For Certain Purposes 201445002	7871.00-00
	• Charitable Purposes 201525014 201551003	7871.01-00
	• 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
Section 7873	Federal Tax Treatment of Income Derived By Indians >From Exercise of Fishing Rights Secured by Treaty, Etc. 202053014	7873.00-00

Section 9100**Extension of Time for Making Certain Elections****9100.00-00**

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• Section 42; Low-Income Housing Credit						9100.01-00
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• Section 59(e)						9100.02-00
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• Development Expenditures						9100.02-05
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• Exploration Expenditures						9100.02-06
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• Section 146; Volume Cap						9100.03-00
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• Section 168; MACRS	9100.04-00
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• Section 266; Carrying Charges	9100.05-00
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• Section 338(g); Election Under Section 1.338-1T(c)(1)	9100.06-00
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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T	9100.07-00
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• Section 367; Foreign Corporations	9100.08-00
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• Section 442; Accounting Periods	9100.09-00
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<ul style="list-style-type: none"> • Section 446 	9100.10-00
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<ul style="list-style-type: none"> • <i>Accounting Methods</i> 	9100.10-01
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<ul style="list-style-type: none"> • Section 663; Special Rules Applicable to Sections 661 and 662 	9100.12-00
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• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00

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• Section 911; Citizens or Residents of the United States Living Abroad 9100.17-00
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• Extension of Time For Filing Return 9100.19-00
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• Section 1502; Election to File Consolidated Return	9100.20-00
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• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation	9100.21-00
201431011	

• Other

9100.22-00

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- Section 709; Election to Amortize Organizational Expenses Provided in Section 709(b)
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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
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- Regulation Section 1.337(d); Loss on Stock of Subsidiary
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- Section 195; Start-Up Expenditures
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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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Section 9102	Administrative Procedure Act	9102.00-00
	• Revenue Procedures 201351023	9102.01-00
Section 9103	Attorneys	9103.00-00
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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
	• <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
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Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00) 201315022	9115.00-00
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Section 9200	Tax Shelter (Use This Category Only When No Other Category Is Appropriate) 201347013 202412005	9200.00-00
Section 9832	Definitions for Chapter 100 201618010 201610021 201616008	9832.00-00
Section 9999	Miscellaneous Issues 201213025 201310032 201319019 201333009 201421021 201432018 201504016 201637014 201637015 201750003 202241006 202249005 202319015 202433010 202433011 202444008 202452013 202503003 202504016 202534002 202634014	9999.00-00
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• Not Able to Identify Under Present List

9999.98-00

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