Publication 1078
Issue: 11/06/2026

Section 6110 Index

Written Determinations Requested After November 1, 1976

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

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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

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Section 337	**Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)** 202134013 201404004 201536004 201625009 201725017	**337.00-00**
	• Adoption of Plan and 12-Month Period	337.01-00
	• *Date Plan Adopted* 201731008	*337.01-01*
	• Sale or Exchange 201801006 201801009 201910010 201910011 201910012 201910013 201910016 201910017	337.03-00
	• Liquidation v. Reorganization 201921002	337.07-00
	• Section 332 Liquidations 201404004 201921002	337.10-00
	• Loss on Stock of Subsidiary 201606017 201606025	337.13-00
	• Conversion to Tax Exempt 201725017 202613001	337.14-00
	• *Transfer of Substantially All Assets to Tax Exempt* 201404004	*337.14-01*
	• Loss Disallowance 201310015 201606017 201606025	337.16-00
	• *Basis Reductions on Deconsolidation* 201521008	*337.16-01*
	• *Allowable Worthless Stock Loss* 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	*337.16-02*
Section 338	**Certain Stock Purchases Treated as Asset Acquisitions** 201211009 201213013 201214012 201351004 201412012 201429016 201435002 201702035 202114014 202131008 202131009 202133012 202135001 202137001 202210015 202224004 202226008 202240004 202309010 202501010 202510008	**338.00-00**

	• Express Election 201214018 201412012 201924014 202114014 202131008 202131009 202133012 202135001 202137001 202226008 202240004 202309010	338.01-00
	• *Time in which Election must be made* 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*
	• Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035 202518014	338.02-00
	• Consistency Rules 201213013 201214012	338.04-00
	• 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
	• Foreign Corporation or DISC	338.08-00
	• *Notice Requirement* 202550011	*338.08-01*
	• Purchase from Related Corporation 201203004 201702035	338.09-00
	• 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**
	• Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007 201506008 201601001 201818010	351.01-00
	• Series of Transactions 201212001 201506008 201531014	351.02-00
	• "Property" Defined 201506008 201552026	351.05-00
	• Constructive Exchange 201350001	351.11-00
	• Section 351 v. Section 304 (See Also 0304.01-01) 201228034	351.12-00
	• 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

	• *Five-Year Requirement* 201251006 201528016 201624004 201633009 201643008 201706005 202009002 202150004	*355.03-01*
	• Business Purpose 201308017 201308018 201308017 201308018 201730010	355.04-00
	• Control 201437013 201527003 201818010 202218002	355.05-00
	• *Distribution of Control* 201731004 201437013 201605016 201703012 201945022 202218002 202248008	*355.05-01*
	• Device 201734004 201743017 202051009 202113007	355.06-00
	• Continuity of Interest 201644018 202033005	355.07-00
	• Distributions Within a Consolidated Group 201305003 201352007 201445008 201730010	355.09-00
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 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**
	• Reorganization Exchange	356.01-00
	• *Series of Transactions* 201614017	*356.01-02*
	• Securities as "Other Property" 201527003	356.02-00
Section 357	**Assumption of Liability (Gain Recognized v. Not Recognized)** 202244008 202246005 202549011	**357.00-00**
	• Liabilities in Excess of Basis	357.02-00
	• *In General* 201721002	*357.02-01*
	• *Exceptions* 201230008 201348006 201431002 201542004 201627001 201703012	*357.02-02*
Section 358	**Basis to Distributees** 202051009 202218002	**358.00-00**
	• Allocation of Basis 201411006 201437007 202218002 202244008 202246005	358.02-00
	• Assumption of Liabilities 201721002	358.03-00

Section 361	**Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)** 201228033 201634010 201409003 201504007 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010 201802007 201818010 201833011 201839006 201852015 201925004 201949013 201949014 202019016 202022004 202026001 202036005 202051009 202123006 202132005 202151001 202152010 202220003 202224012 202231004 202231013 202244009 202304005 202322006 202330002 202332001 202339007 202344013 202350010 202421003 202424004 202429015 202441010 202451015 202505001 202535007	**361.00-00**
	• Exchanges Not Solely in Kind 201423010 201440014 201910004	361.01-00
	• Distributions 201607003 201627001 201827006 201839006 201925004 201949014 202019016 202151004 202231004 202244008 202244009 202246005 202332001 202350010 202429015 202616004 202627007	361.02-00
	• *Distributions of Appreciated Property* 201721014	*361.02-01*
	• *Certain Transfers to Creditors* 201228033 201731004 201409003 201511001 201537004 201601001 201627001 201703012 201721002 201802007 201833011 201839006 201851005 201852015 201925004 202019016 202022004 202050014 202051009 202139006 202231004 202244009 202322006 202330002 202332001 202350010 202449006 202451015 202535007 202616004 202627007	*361.02-02*
Section 362	**Basis to Corporations** 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028 201839013 202050010 202051009 202203010 202430006 202450011 202529003 202529004 202529005 202529006 202529007 202551006 202614018 202614019	**362.00-00**
	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201701005 201418013 201418041 201418042 201505028 201521011 201545013 201736001 201832011 201832012 202244008 202246005 202529003 202529004 202529005 202529006 202529007	362.01-00
Section 367	**Foreign Corporations** 201348011 201432002 201639014 201746022 201935004 201936004 202107010 202107011 202334014 202335001	**367.00-00**
	• Transfer to Foreign Corporations Subject to Section 367(a) 201321018 201651015 202045007	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018 201651015 201935004 202045007	367.03-00
	• *Reorganizations Described in Section 368(a)(1)(B)* 201249011 201250021 201324009	*367.03-01*
	• *Requirements of Gain Recognition Agreement* 202110014	*367.03-10*
	• *Treatment of Subsequent Disposition of Stock of Transferee* 201321018	*367.03-13*
	• Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a)	367.06-00
	• *Anti-Abuse Rule* 201530020	*367.06-07*
	• Transactions Described in Section 367(b) Complete liquidation of Foreign	367.10-00

	• *Deficit in Earnings and Profits* 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
	• *Liquidations Under Section 332* 201348011 201606006 201639014 201808010	*367.40-02*
Section 368	**Definitions Relating to Corporate Reorganizations** 201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201308001 201308017 201308018 201330022 201341026 201349006 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004 201512001 201746022 201839006 201931005 201944002 201949013 201949014 202019016 202033003 202035009 202036001 202107010 202107011 202118004 202126005 202132005 202132006 202145020 202150009 202151001 202220003 202225006 202227008 202231004 202235002 202236007 202243003 202244009 202246008 202248008 202304005 202304007 202309002 202322006 202328019 202330002 202330006 202332001 202334014 202340015 202343025 202344013 202345008 202349009 202350010 202351009 202421003 202424004 202429015 202441010 202451015 202505001 202511013 202524004 202548010 202551007 202552006 202607001 202611002 202621006 202622007 202631002	**368.00-00**
	• Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002 201423010 201436034 201438009 201505012 201535007 201625012 201625013 201820002 201918015 202145020 202441010 202611002	368.01-00
	• *Using Stock of Corporation Controlling Merged Corporation* 201820002	*368.01-02*
	• Stock for Stock (Type "B") 201249011 201250021 201324009 201603020 202531001 202531002	368.02-00
	• *Liquidation Distribution* 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
	• *Substantially All the Property* 201247009 201731008	*368.03-01*

• 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

• Recapitalization (Type "E") 368.05-00
201308001 201315009 201315020 201315021 201308001 201424010 201835001 202429001 202429002 202524007 202530003 202532005

• 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

• Continuity of Interest Rule 368.08-00
201214013 201224006 201247009

• *Proprietary Interest Continuity* *368.08-02*
202050014

• *Related party Acquisitions* *368.08-03*
201214013

• *Following a Qualified Stock Purchase Under Section 338* *368.08-05*
201918015

• *Business Enterprise Continuity* *368.08-06*
201247009 201314028 201413003 201644018 201918015 202145025

• *Historic Business Assets* *368.08-07*
201224006

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

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

	• *Employee Dies Before Entire Interest Distributed* 201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025 201750004 201923016 201924013 202042012 202044001 202114010 202114012 202140011 202538004	*401.06-02*
	• Commencement of Benefits Under Qualified Trusts 201221033 201933006	401.11-00
	• Additional Participation Requirements (See Also 410.00-00) 201810008	401.20-00
	• Medical, Etc. Benefits 201611003 201625005 201639001 201805002 202305001 202434004 202443017 202451017 202515012 202525012 202528003 202531003 202547007 202548023 202551032	401.27-00
	• Cash or Deferred Arrangements 201417025 201527042 201532036 201601012 201722014 201833012 202023001 202126001 202304001 202408002 202434006	401.29-00
	• *Special Antidiscrimination Rules* 201615013	*401.29-01*
Section 402	**Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)** 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	**402.00-00**
	• Exempt Trust 201417025 201821008 201831006 201936009	402.01-00
	• Non-Exempt Trust 201749007	402.02-00
	• Foreign Situs Trust 201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046	402.03-00
	• Amounts Distributed or Made Available to Beneficiary 201431037 201527042	402.06-00
	• Unrealized Appreciation of Employer's Securities 201242019 201427024 202210004	402.07-00
	• Rollover Contributions 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201618014 201330047 201341038 201346013 201403020 201403025 201418063 201419020 201419021 201420026 201426032 201442070 201443029 201443030 201445028 201446031 201446032 201446038 201448033 201452022 201452025 201505045 201514020 201521022 201524027 201535026 201539036 201543022 201622040 201936009 202423009 202451014 202506004 202525008	402.08-00

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

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	• Individual Retirement Annuity 202519010	408.05-00
	• *Benefit Distributions* 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**
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	• Tax Credit Employee Stock Ownership Plan Defined	409.01-00
	• *Definition of Employer Securities* 201511039 201538021	*409.01-09*
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	• Eligibility	410.02-00
	• *Discrimination as to Coverage* 201615013	*410.02-01*
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	• Vesting of Employer Contributions	411.02-00
	• *Suspensions* 201531021	*411.02-05*
	• Accrued Benefit Requirements 201617006	411.03-00

	• *Defined Benefit Plan* 201803006	*411.03-01*
Section 412	**Minimum Funding Standards** 201205020 201208042 201221038 201221039 201238030 201330030 201330030 201427030 201428017 201437021 201511040 201511041 201525019 201619016 201719029 201727011 201832020 202505018	**412.00-00**
	• Plan Year 202435007	412.05-00
	• 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	412.06-00
	• Alternative Minimum Funding Standard 201750010	412.08-00
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	• Plans Maintained by More Than One Employer	413.04-00
	• *Deduction Limitations* 201927010	*413.04-02*
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	• Employees of Businesses Under Common Control 201715001 202430007	414.03-00
	• Governmental Plan 201848011 202020006 202020019 202041004	414.07-00
	• 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	414.08-00
	• Certain Employee Contributions 201305021 201340026 201351030 201417025 201425026 201443035 201443036 201509069 201529009 201532036 201540014 201601013 201606029 201720009 202126001 202304001	414.09-00
	• Employees of an Affiliated Service Group 201715001	414.13-00
	• Employee Leasing 202019018	414.14-00
	• Separate Lines of Business and Operating Units 201552002 201850011	414.18-00
Section 415	**Limitations on Benefits and Contributions Under Qualified Plans** 201440027 201441032 201441033 201441034 201447061 201532036 201537024 201539030 201643024 202344010	**415.00-00**

	• Limitation for Defined Benefit Plans 201527042 201848011 202408002 202408003	415.01-00
	• *Qualified Participant* 201347028	*415.01-05*
	• Limitation for Defined Contribution Plans 201715001 201848011	415.02-00
	• *Annual Addition* 201831006 202045002	*415.02-01*
	• *Participant's Compensation* 201511039	*415.02-02*
	• *Stock Ownership Plans* 201424030	*415.02-05*
	• Qualified Governmental Excess Benefit Plans 201537024 201539030 201546012 201643014	415.12-00
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	• Adjustments in Section 415 Limits 202505018	416.06-00
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	• Restriction on Cash-Outs 201803006	417.05-00
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	• Qualified Asset Account 202534004	419.11-00
	• Aggregation Rules 201225019	419.13-00
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	• Disposition 201519031	424.02-00
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Section 444	**Election of Taxable Year Other Than Required Year** 202141023	**444.00-00**
	• Taxpayers Qualified to Make Election	444.01-00

	• *Membership in a Tiered Structure* 202439002	*444.01-01*
	• Termination of Election 201302022	444.04-00
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	• 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
	• *Correction of Method or Error* 201442049 201442050 201442051	*446.04-01*
	• *Consent Needed* 201442050 201442051	*446.04-03*
	• *Computing Depreciation* 201410029	*446.04-13*
	• *Change in Method of Accounting for Depreciation* 201436048 202552009 202635002	*446.04-17*
	• Method of Accounting; Banks and Financial Institutions; Specific Cash Item Changes	446.11-00
	• *Loan Fees and Finance Charges (But Not Rev. Rul. 72-100)* 201651014	*446.11-04*
	• Change of Methods; Inventory	446.19-00
	• *Uniform Capitalization Rules (See Also 1.263A)* 201430013	*446.19-06*
	• Notional Principal Contracts 201411032	446.21-00
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	• Indeterminate Income 201607026	451.05-00
	• Tax Refunds 201231011	451.08-00
	• Prepaid and Advance Income 201619009	451.13-00
	• *Goods (1.451-5)* 201610017	*451.13-04*
	• Constructive Receipt 201321023 201327002	451.14-00
	• *Payments to Third Person* 201321023	*451.14-03*
	• Accrual Method 201321023	451.19-00

Section 453	**Installment Method (Available v. Not Available)** 201405005 201440004 201451004 201503005 201524010 201524011 201524012 201524013 201530001 201540003 201825024 201909002 201943004 202319010 202623014 ***202645011 202645012 202645013 202645014***	**453.00-00**
	• Disposition of Obligations 201248006 201248007 201248008	453.05-00
	• Timely v. Untimely Elections 201530001 201616004 201750008	453.06-00
	• *Election Out* 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 ***202645011 202645012 202645013 202645014***	453.09-00
	• *Alternative Basis Recovery* 201241001 201417006 201626009 201626010 201626011 201626012 ***202645011 202645012 202645013 202645014***	*453.09-01*
	• Definitions	453.10-00
	• *Installment Method* 201348007	*453.10-02*
	• Dealer Dispositions	453.13-00
	• *Exceptions to Dealer Dispositions* 201622007	*453.13-01*
	• Gross Profit Ration Calculation 201203017	453.16-00
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	• Interest on Deferred Tax Liability 201221021	453A.03-00
	• Pledges of Installment Obligations	453A.04-00
	• *Secured Indebtedness* 202118016	*453A.04-03*
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	• Year of Inclusion in Gross Income 201211001	457.01-00
	• Eligible Deferred Compensation Plan Defined 201211001 201743002 202533007	457.05-00
	• *State* 201731009 201643015	*457.05-02*
	• Special Rules 201508001 202417009	457.09-00
	• *Certain Plans Excepted* 202143008 202144005	*457.09-05*

	• *Nonelective Deferred Compensation* 201447002	*457.09-06*
	• *Length of Service Award Plans* 201508001 202417009	*457.09-08*
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	• Allocation of Costs to Contract (See Also 451 and 446)	460.03-00
	• *Construction/Real Estate ISP - Percentage of Completion Method of Accounting - Timing of Cost Recognition* 201537022	*460.03-09*
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	• Accrual Method 201246029 202203009	461.01-00
	• *Expenditure For Asset Having Long Useful Life* 201311021	*461.01-06*
	• Incurred Liabilities 202116012	461.06-00
	• *Accrual Basis* 201223015 201311021	*461.06-01*
Section 465	**Deductions Limited to Amount at Risk** 201805013 201916005 202009024	**465.00-00**
	• Amounts Considered at Risk	465.01-00
	• *Borrowed Amounts* 201606027	*465.01-01*
	• *Amounts Protected Against Loss* 201308028 201308028	*465.01-02*
	• Activities to Which Section Applies 201501012	465.02-00
	• *Activities Separate v. Not Separate* 201805013	*465.02-05*
	• Other Activities 201805013	465.03-00
	• Exclusions	465.04-00
	• *Real Property* 201606027	*465.04-01*
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	• In General 201549027	467.01-00
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	• Mining (See Also 613.03-06 et seq) 201311011 202446001 202446002 202446003 202446004 202446005 202527006 202528002 202551004	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
	• *Initial Schedules* 201721009 201721010 201723014 201723015 201723016 201725014 201726005 202041001 202042004	*468A.04-01*
	• *Revised Schedules* 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
	• *Self Dealing* 201907005	*468A.05-07*
	• *Disqualification of Fund* 201907005 201909007 202208002	*468A.05-08*
	• Nuclear Power Plant	468A.06-00
	• *Disposition of Interest* 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** 201244017 201312041 201324018 201411025 201427016 201515032 201804007 202006010 202006012 202007015 202229036 202308003 202309003	**469.00-00**
	• Disallowed Loss and Credit	469.01-00
	• *Closely Held C Corporation* 201411025	*469.01-02*
	• Passive Activity Defined 201341030 202151005 202229036 202308003 202309003	469.03-00
	• *Definition of Activity* 201221012 201634022 201341030 201411025 201634022 201651003 201725003 201804007 202006010 202007015 202308003 202309003	*469.03-03*
	• Rules Determining Income or Loss 201348013	469.05-00
	• Disposition of Entire Interest in Passive Activity 201415002 201428008	469.07-00
	• Material Participation Defined 201317010 202229036	469.08-00
	• Other Definitions and Rules 201348013	469.10-00
	• Real Property Business 201321021 201427016 201504010 201638014 201638015 201638016 201804007 202006010 202006012 202007015 202223010 202223011 202226003	469.14-00
Section 471	**General Rule for Inventories** 201504011 202114019	**471.00-00**
	• Inventories at Cost 202114019	471.03-00
Section 472	**Last-In, First-Out Inventories** 201836005	**472.00-00**
	• Election 201208033 201342009 202014014	472.01-00
	• LIFO Conformity Requirement 201550031 202625005	472.05-00
Section 475	**Mark to Market Accounting Method for Dealers in Securities** 201238025 201423019 201507019	**475.00-00**
	• Treatment of Securities Marked to Market 201314042	475.01-00
	• Exceptions to Mark to Market Treatment	475.02-00
	• *Securities Held for Investment* 201423019	*475.02-01*
	• *Identification Requirements* 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
	• *Involuntary* 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
	• *Costs of Services* 202618011	*482.09-04*
	• Transfer or Use of Intangibles 202118013	482.11-00
	• *Cost Sharing Agreements* 202118013	*482.11-08*
Section 483	**Interest on Certain Deferred Payments**	**483.00-00**
	• Payments to Which Section Applies	483.02-00
	• *Indefinite as to Time, Liability, or Amount (Contingent)* 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 201219025 201221023 201224033 201224036 201229001 201229010 201230025 201232036 201233017 201234030 201236032 201242014 201242015 201242017 201244021 201245021 201303017 201305013 201311028 201311029 201313034 201317011 201319031 201322041 201323024 201325017 201701021 201731016 202021026 201333014 201335014 201338052 201340020 201347022 201350044 201407014 201410035 201411037 201415008 201415010 201417017 201419015 201424024 201429027 201431032 201433016 201433017 201433020 201434022 201434023 201451030 201451033 201505040 201505041 201505042 201507026 201517008 201614040 201620011 201641025 201652029 201710035 201710036 201718036 201720010 201733015 201744020 201822029 201827013 201827014 201832013 201832015 201835009 201838008 201841007 201841008 201847011 201904008 201917008 201918018 201918019 201925017 201928016 201931012 201932016 201935013 201940010 201940011 201941030 201942011 201944015 201947020 202004012 202005022 202009025 202009028 202014017 202014022 202015019 202015022 202015025 202015027 202016025 202016028 202017026 202022006 202022007 202031010 202032007 202032008 202033006 202034012 202036008 202041007 202041009 202044011 202046010 202047009 202047010 202047012 202047014 202049005 202052040 202102009 202102010 202102011 202102012 202102013 202105008 202105009 202105011 202107012 202109007 202109008 202110044 202113009 202114023 202117014 202117023 202119002 202122011 202122012 202124009 202124010 202124011 202124012 202124013 202126024 202129015 202129016 202138008 202141024 202141025 202145028 202145031 202150020 202152019 202152022 202213011 202217008 202218025 202218026 202221009 202222007 202223016 202224015 202227010 202231015 202232017 202232020 202232021 202232022 202232023 202233019 202234007 202235012 202237011 202237019 202240028 202242009 202242012 202242015 202242016 202242023 202243019 202244020 202244021 202245009 202247015 202247016 202302017 202305015 202306011 202309017 202310013 202315011 202316009 202316011 202321016 202323011 202326008 202327019 202331003 202331004 202332018 202339039 202343037 202346030 202347002 202352021 202402012 202405008 202405009 202408009 202411012 202414005 202414008 202416014 202416015 202421010 202422012 202422013 202422014 202424022 202429021 202431012 202431014 202433014 202434014 202442010 202443020 202443023 202443025 202448012 202448013 202501013 202504019 202510014 202512003 202526013 202530013 202530014 202530016 202531009 202532012 202532013 202532017 202533011 202534005 202534007 202534010 202536030 202538029 202538031 202538038 202539012 202540009 202540010 202540011 202540014 202547022 202548026 202549015 202549016 202549021 202550040 202550042 202603001 202604002 202606002 202607023 202610019 202614036 202634017 202639005	
	• Instrumentalities of U.S. 201749019 201503016 201503019 201509039 202340020 202344017 202413013 202419025	501.01-00
	• Title-Holding Company 201309014 202001027 201552033 201617011 202101005 202221008	501.02-00

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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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• *Trusts* *501.03-03*
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• *Unincorporated Associations* *501.03-04*
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• *Corporations* *501.03-05*
201202038 201204019 201204020 201204021 201205011 201210041 201211026 201215011 201218041 201219025 201219028 201224033 201224036 201227006 201228042 201229001 201229010 201230025 201233018 201236033 201241011 201242014 201244021 201245021 201325014 201701020 201333014 201338052 201346012 201405023 201410035 201419016 201423026 201426028 201428021 201446025 201451036 201521016 201550043 201615018 201622035 201643025 201702042 201712014 201717048 201718038 201721022 201740022 201742028 201743018 201814010 201824012 201832013 201832015 201835012 201838008 201841007 201841008 201847011 201904016 201908024 201917008 201922038 201924018 201929021 201934008 201940010 201941030 201942011 201944017 202009028 202019028 202022005 202022006 202022007 202033006 202041009 202046010 202047009 202047012 202047014 202049005 202101006 202102012 202105009 202105011 202109007 202110044 202114023 202118021 202127040 202131011 202131013 202141028 202145031 202152021 202228015 202237011 202237019 202240028 202242016 202304014 202310011 202314016 202316009 202316010 202326022 202335015 202335019 202352021 202403015 202411012 202413013 202421010 202422012 202422013 202426017 202434014 202437006 202443022 202448013 202514007 202514011 202522007 202523004 202527013 202531013 202536031 202536032 202536035 202536036 202536038 202538033 202538036 202538038 202540010 202540011 202540022 202550032 202550033 202550039 202551042 202552032 202552038 202601015 202604001 202606004 202606006 202614028 202618012 202618013 202621009 202623018 202626006 202628010 202629020 202639002 202639006 202644003

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

• *Educational Organizations* *501.03-08*
201252025 201303018 201304011 201305013 201323025 201327015 202134018 201345032 201405024 201415009 201417017 201417018 201424024 201426035 201433020 201435015 201440023 201445014 201503017 201509040 201510059 201516069 201527044 201550043 201608016 201619010 201621016 201644019 201717048 201741001 201819011 201902032 201945029 202222007 202224013 202235012 202304014 202322019 202426015 202451009 202521024 202602003 202606006

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

• *Hospitals and Health Clinics (See Also 0501.06-03)* *501.03-11*
201210041 201317012 201328035 201445015 201451037 201702002 201703005 201744019 202004012

• *Labor Organizations (See Also 0501.05-00)* *501.03-12*
202536030

• *Libraries, Museums, etc.* *501.03-13*
201221024 201517011

• *Literary Organizations* *501.03-14*
201433020

• *Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)* *501.03-15*
201215011 201322041 201335024 201438032 202429017

• *Political Action Organizations* *501.03-17*
201712015 202005020

• *Prevention of Cruelty Groups* *501.03-18*
201337017 201831013 202404008

• *Public Recreation Facilities and Athletic Organizations* *501.03-19*
201204020 201340021 201343028 201619010 201918018 202131011 202140017 202144030 202152019 202152022 202328021 202349013 202351016 202521023 202532016 202643015

• *Religious Organizations* *501.03-20*
201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022 201904008 202007019 202138010

• *Research Organizations* *501.03-21*
201701022 202129017

• *Scholarships, Endowment Funds and Trusts, Student Loans* *501.03-22*
201237020 201251022 201634025 201415003 201423030 201432037 201652029 202207010 202409019 202606006

• *Scientific Organizations* *501.03-24*
201311030 201313032 201701022 201717048 201818018 202126024 202521024

• *Social Welfare Groups (See Also 0501.04-00)* *501.03-25*
201304011 201632022 201340021 201415007 201451036 201505042 201716048 202004015 202635015 202636019

• *State Instrumentalities* *501.03-26*
201411018

• *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
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201832019 201833018 201838008 201838009 201844013 201847010 201852020
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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
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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
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202552032 202552033 202602003 202606004 202606007 202607023 202610017
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202623017 202625024 202627015 202628011 202630014 202631014 202634015
202634017 202635015 202635016 202636017 202636019 202639005 202641007
202642015 202643015 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

• 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
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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
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202347017 202402015 202414009 202434013 202501016 202502006 202527014
202530010 202530017 202538026 202539014 202540017 202540019 202550040
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202629015 202629018 202629019 202629023 202631010 202631013 202634019
202634020 202636016 202636018 202640007 202641006 202641008

• Local Associations of Employees *501.04-01*
201321033 201321035 201321036 201321038 201323027 201323032 201443020
201736026 201810010 202629018 202629019 202636018

• Prepaid Medical Care Association (See Also 0501.03-10) *501.04-02*
201406019 201451033 202101007 202331004

• Political Activities Organizations *501.04-03*
201214035 201221025 201221026 201221027 201221028 201221029 201403019
201403020 201424028 201449002 201552032 201615014 201951013 202022009
202120016

• Community *501.04-06*
201338053 201941028 202023008 202047014 202226014 202227012 202230013
202237011 202323013 202336028 202344018 202414009 202538026 202618015
202629018 202631013 202641008

• 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
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202550040 202550045 202551047 202612009 202614035 202627018 202629023
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• Labor Organizations 501.05-00
201217022 201311031 201646007 201824014 201951011 202345010 202350014
202350016 202501015 202627017

• 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

• 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
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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

• *Profit v. Not for Profit* *501.07-01*
201204018 201337018 201342014 201343024 201343025 201344010 201529011
201605021 201615019 201835007 202015023 202319022 202505023 202505025

• *Distribution of Assets* *501.07-02*
201204018 201213034 201213035 201515035 202226016

• *Leases or Sales of Club Property* *501.07-03*
201204018 201302043 201306027 201315030 201629009 202201014 202227010
202343038 202422014 202624008

• *Automobile Clubs* *501.07-04*
201430019

• *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

• *Payment of Benefits to Members* *501.07-06*
201219032 201306027 201642036 201845030 201941026 201943025 202015018

• Fraternal Beneficiary Societies (See Also 0501.03-09) 501.08-00
201425015 201717046 201720011 201951012 202003007 202239015 202332017
202521026 202530012 202549020 202603001 202629017

• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 501.09-00
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

• *Permissible Benefits* *501.09-01*
202039003 201451040 201605015 201703014 201947010 202034001 202125002

• *Geographic Locale* *501.09-02*
201221030 201330039 201330039 201415008

• *Inurement* *501.09-03*
201321040 201634029 201351026 201605015 201625004 201625018 201734009 201833013

• *Membership* *501.09-04*
201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014 201835011 202236004 202643017

• Domestic Fraternal Societies, Orders, and Associations 501.10-00
201240026 201340022 201620014 201721021 201805015 202133015 202222006 202316012 202319021

• Local Benevolent Life Insurance Associations, etc. 501.12-00
201247019 201431031 201814012 202232017 202639003

• *Mutual Ditch or Irrigation Companies* *501.12-01*
201246038

• *Mutual or Cooperative Telephone Companies* *501.12-02*
201309017 201431031

• *Mutual or Cooperative Electric Companies* *501.12-03*
201241012 201340017 201423028

• Cemetery Companies 501.13-00
201409009 201428011 201428029 201605019 202419017 202448015

• Credit Unions 501.14-00
201416009 201447039

• Insurance Companies or Associations With Net Written Premiums of $350,000Or Less 501.15-00
201713012 201713013 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016

• Organized to Finance Crop Operations 501.16-00
201333014

• Supplemental Unemployment Benefit Trusts 501.17-00
201406018 201411041

• Organization of Past or Present Armed Forces Members 501.19-00
201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015 202052016 202149011 202221010 202611011 202643016

• Section 501(c)(25) Organizations 501.25-00
202226017

• Religious and Apostolic Organizations 501.26-00
201310047 202523009 202631011

• Cooperative Hospital Service Organizations 501.27-00
201218016

• Dedication of Assets to an Exempt Organization 501.29-00
201706019 201841007 201841008 201904016 201940010 201941030 201942011

• Control of Corporation 501.30-00
201224031 201224034 201247017 201428029 201433017 201839015 202020024
202101008 202504021 202536042 202606003 202614031

• *Closely Controlled Organizations* *501.30-01*
201306026

• *Dealings With Controlling Interests* *501.30-02*
201237019 201307009 201345032 201350047

• Proof of Exemption 501.31-00
201235023 201701020 201649016 201710035 201710036 201835012 202032008
202114023 202313008 202313009

• *Domestic Fraternal Societies* *501.31-01*
201404012

• Income Inures v. does Not Inure to Private Individual 501.32-00
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
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201244021 201247018 201250025 201250027 201250029 201252024 201252026
201302040 201302041 201303017 201303019 201303020 201305011 201305012
201305013 201307014 201308032 201310046 201310049 201311029 201311030
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202342018 202429016 202436013 202449017 202514005 202530014 202540013
202604001 202634015

• *Distribution of Assets to Private Individuals* *501.32-01*
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
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201440021 201502017 201504017 201511026 201519035 201525012 201545029
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• *Trustees Serve Private Interest* *501.33-01*
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• *Section 501(c)(3) Organizations* *501.36-01*
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	• *Fairs, Trade Shows, Exhibitions, etc. (See also 0512.07-00)* 202031011 202047014 202125022 202127040 202237011	*501.36-02*
	• *Publishing Activities, Radio, Television, etc.* 201204021 201252025 201433020 201526020 201710031 201710033 201835008 202005021 202144028 202342018	*501.36-03*
	• *Fund Raising (See also 0512.06-00)* 201323037 201407020 201416010	*501.36-04*
	• Legislative and Political Propaganda Activities 201415007 201505042 202206013	501.38-00
	• *"Action" Organizations* 201415007 201430014 201505042 201908024 201932017 202316011 202634016 202636019	*501.38-01*
	• *Electing Expenditure Test* 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**
	• Organizations to Which Section Applies 202309016 202639002	503.01-00
	• 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**
	• 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**
	• Termination Under Section 507(a)(1) 201230026 201417020 201417021 201427019	507.01-00
	• *Special Rules* 201345033 201345034	*507.01-01*
	• Termination Under Section 507(b)(1)(B) 201441018	507.04-00
	• Liability of Transferee Organizations 201243015 201244020 201321024 201321025	507.05-00
	• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030	507.06-00
	• Aggregate Tax Benefit 201244020 201321025 201603033 201603034	507.07-00
	• Substantial Contributor 201609001	507.08-00

	• Value of Assets 201321024 201321025	507.09-00
Section 508	**Special Rules With Respect to Section 501 (c)(3) Organizations** 202119002	**508.00-00**
	• New Organizations 201446025	508.01-00
	• *Presumption* 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
	• *Private Foundation* 201306023 201802017 201825004 202047011	*509.01-01*
	• *Support* 201239011 201240036 201342011 201711014	*509.01-02*
	• Exceptions to Private Foundation Status 201335018 201417018 202023012	509.02-00
	• *Publicly Supported Organizations* 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*
	• *Supporting Organizations* 201314044 202611016	*509.02-02*
	• *Churches* 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)** 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	**512.00-00**
	• Exception, Additions, and Limitations on Unrelated Income 201206018 201425016 201430017 201503018 201644019 202002010	512.01-00
	• *Rents and Royalties* 202039018 201444043 201644019 201740002	*512.01-01*
	• *Rent v. Ordinary Business Profits* 201422027 201849009	*512.01-02*
	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06) 201329028 201333020 201413012 201613014 201613015 201636042 201636043 201729013 201729014 201730022	512.04-00
	• Advertising (See Also 0501.26-02) 201405029 201837014	512.05-00
	• Fund-Raising Activities (See Also 0501.26-06) 201330043 201330043	512.06-00
	• Definitions	512.09-00
	• *Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)* 201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027 201833013 201844005	*512.09-03*
	• Modifications 201409009 201435017 201441018 201503018 201603032 202027003	512.10-00
Section 513	**Unrelated v. Not Unrelated Trade or Business** 201219024 201219031 201250025 201251019 201320023 201322054 201701002 201406020 201413012 201417018 201422027 201423027 201423030 201430018 201440023 201445015 201543017 201603032 201613014 201613015 201633032 201636042 201636043 201644019 201710005 201729013 201729014 201730022 202331004 202635004	**513.00-00**
	• Trusts 201613014 201613015 201636042 201636043 201729013 201729014 201730022	513.01-00
	• Advertising, etc., Activities 201811016 201837014	513.02-00
	• Sales and Service to Public 201205013 201221024 201428030 202125020	513.04-00
	• Games of Chance 202002010	513.05-00
Section 514	**Unrelated Debt-Financed Income** 201418061 201422027 201430017 201434024 201434026 201849009 202225007	**514.00-00**
	• Rent and Deductions 201740002	514.01-00
	• Definitions--Debt-Financed Property 201221024 201418061 201434024 201434026 201603032 201702002 201703005 201740002 202225007	514.06-00

	• Acquisition Indebtedness 201206018 201246040 201740002	514.07-00
Section 521	**Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt)** 201333014 201511020 201835010	**521.00-00**
	• Farmers' v. Not a Farmers' Cooperative 202402013	521.01-00
Section 527	**Political Organizations** 202005020	**527.00-00**
Section 528	**Certain Homeowners Associations** 201210007 201214016 201223011 201918006 202112001 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**
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	• 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

	• *Making and Filing Consents* 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
	• *Basis* 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
	• *Economic Interest in Mineral in Place* 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
	• *General Rule* 201210003	*613A.03-01*
	• Limitations on Subsection (c)	613A.04-00
	• *Retailers Excluded* 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
	• *Gross Income Requirement* 202423002	*642.03-01*
	• *Pursuant to Governing Instrument* 201438014 201747005	*642.03-02*
	• *Paid or Permanently Set Aside* 202423002	*642.03-03*
	• *Pooled Income Funds* 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 TrustsAccumulating 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
	• *Charitable Remainder Annuity Trust* 201333006	*664.03-01*
	• *Charitable Remainder Unitrust* 201340012 201613014 201613015 201636042 201636043 201648007 201648008 201648009 201729014 201730022 201845014 202047005 202145026 202448002	*664.03-02*

	• Valuation 201325018 201325019 201325020 201325021	664.04-00
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	• Persons Treated as Grantors 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	671.02-00
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	• *Section 704(c) Considerations* 201216019 201421001 201505001 201537002 201537003 201710007 201710008 201747001	*704.01-04*
	• Limitation on Allowance of Losses 201606027	704.06-00
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	• Not in Capacity as Partner 201324013	707.01-00
	• Sales or Exchanges With Respect to Controlled Partnership 201737011	707.02-00
	• *Losses Disallowed* 201343021	*707.02-01*
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	• Termination 201244004 201326007 201528007 201619001 201643016 201643017 201643018 201643019 201723008 201723009	708.01-00
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	• Division 201619001 201643016 201643017 201643018 201643019	708.03-00

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202643009

	• Timeliness of Election 201201007 201201014 201251004 201314013 201632006 201632007 201632008 201632009 201341002 201410014 201410019 201410020 201410021 201410022 201410023 201410025 201410026 201426012 201440003 201442003 201443011 201444016 201444017 201448002 201505017 201505018 201505019 201505020 201505021 201505022 201505023 201505024 201505025 201505026 201505027 201508003 201510024 201514002 201519023 201525008 201532014 201543002 201605007 201611008 201624005 201629002 201640011 201645001 201645008 201648005 201649003 201649005 201705008 201707011 201709005 201709006 201709009 201718013 201719006 201719007 201722013 201726002 201726010 201729015 201736004 201738007 201742001 201804006 201816006 201818003 201818007 201819005 201819010 201823001 201830010 201833007 201839004 201840003 201840005 201841003 201851006 201851007 201909004 201918012 201920010 201924008 201924012 201926003 201929016 201933002 201934002 201943017 201947014 201949010 202005014 202006007 202007003 202007004 202015014 202049001 202050011 202113003 202114003 202129004 202130009 202138006 202143006 202143007 202144016 202144017 202144018 202144019 202144020 202144021 202144022 202144023 202144024 202211003 202214012 202215001 202219010 202222002 202244002 202250002 202250003 202308002 202320003 202328003 202336015 202341007 202352014 202411008 202411009 202411010 202411011 202416010 202418006 202418009 202432014 202439011 202440001 202441002 202441003 202444002 202447009 202451012 202452008 202452009 202501001 202505004 202505005 202505006 202505007 202505008 202509004 202515004 202516006 202521005 202521012 202522003 202524010 202526006 202529001 202536005 202536027 202538009 202540001 202548018 202549007 202550002 202550019 202550020 202550021 202550022 202551002 202551008 202551028 202552002 202552004 202607004 202607019 202607020 202610015 202614020 202614021 202614026 202619013 202621004 202623012 202624007 202626004 202629001 202629002 202635011 202640001 202640006 202642001 202643009	754.02-00
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	• Partnership 201235015 201323015 201329003	761.01-00
	• *Organizations Treated as a Partnership* 201329003	*761.01-01*
	• Partner 201411035	761.02-00
	• Partnership Agreement 201517006	761.03-00
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	• Method of Computing Reserves for Purposes of Computing Income 201312031 201939003	807.03-00
	• *Amount of Reserve* 201844009	*807.03-01*
	• *Applicable Federal Interest Rate/Prevailing State Assumed Interest Rate* 201640008 201645010 201939003	*807.03-03*
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	• Treatment Nondiversified Contracts	817.08-00
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	• 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
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	• Underwriting Income 202019001	832.04-00
	• Premiums Earned 201235011 201536024	832.05-00
	• Losses Incurred 201429007 201642034	832.06-00

	• *Salvage and Reinsurance Recoverable* 201515017	*832.06-01*
	• *Unpaid Losses* 201435011 201437011	*832.06-02*
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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
	• *Existing Blue Cross or Blue Shield Organizations* 201642026	*833.03-01*
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	• Gross Income Requirement 201206015 201319003 201406007 201425009 201524020 201716001 201716024 201716025 201716026 201716027 201716028 201716029 201716030 201716031 201716032 201716033 201716034 201716035 201716036 201716037 201716038 201716039 201716040 201716041 201716042 201716046 201717020 201717021 201717022 201717024 201717025 201717026 201717027 201717028 201717029 201717031 201717032 201717033 201717034 201717035 201718030 201718032 201719021	851.02-00
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	• Election 201629004 201705005 201707009 201734001 201845015 201845016 201845017 201845018 201845019 202017016 202146004 202202004 202203006	853.01-00
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	• 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

	• Investment Requirements 201236006 201315007 201406009 201428002 201450017 201503010 201515009 201518010 201521006 201524017 201551007 201602003 201628009 201740017 201820012 201930003 202002009 202002012 202031001 202424011 202506007	856.02-00
	• Other Requirements 201225008 201225009 201530014 201848008 201917006 202038009	856.03-00
	• Rents From Real Property 201206001 201225008 201225009 201250003 201250008 201301007 201320001 201320002 201334033 201341015 201450017 201549013 201716044 201740017 201751011 201812009 201901001 201907001 201930003 201944011 202002009 202002012 202013006 202013007 202031001 202047003 202132002 202133003 202150014 202205001 202211002 202304003 202317017 202317018 202413004 202415001 202510011 202510012 202530005 202550015	856.04-00
	• Interest 202510011 202510012	856.05-00
	• Not Dependent on Profit 202205001	*856.05-01*
	• Treatment of Wholly Owned Subsidiaries 201210021 201214002 201232011 201311009 201345021 201424016 201426017 201432011 201433001 201452013 201511019 201516018 201521015 201527016 201530005 201532006 201533005 201533006 201539007 201539008 201550025 201552009 201614022 201615007 201628020 201628021 201638010 201638021 201640002 201652005 201653016 201710012 201722017 201723012 201726011 201736008 201738004 201748006 201751013 201802006 201811010 201815014 201844007 201844008 201920004 201920011 201926005 201952003 202349012 202414004 202432017	856.07-00
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	• Earnings and Profits 201652012 202024003	857.05-00
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	• Interest and Addition to Tax 201727004	860.02-00
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	• Election 202323007 202341006	860D.01-00
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	• Allocation and Apportionment of Deductions (In General) 201446018	861.08-00
	• *Apportionment* 201614031	*861.08-02*
	• *Net Operating Losses* 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
	• *Apportionment Rules -- Corporations* 201423001 201718034	*861.09-05*
	• *Asset Method of Apportionment* 201210019 201210020 201223001 201320017 201701018 201335008 201505036 201638012 201702036 201744014	*861.09-06*
	• *Fair Market Value Method* 201320017 201701018 201335008 201423001 201505036 201638012 201702036 201718034 201718035 201744014 201744015 201744016	*861.09-07*
	• *Modified Gross Income Method of Apportionment* 201744015 201744016	*861.09-08*

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Section 1015	**Basis of Property Acquired by Gift or Transfer in Trust** 201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003 202134004 201418007 201419001 201426016 201436043 201525001 201604001 201702005 201702006 201709020 201722007 202133005 202303004 202303005 202303006 202303007 202303008 202303009 202303012 202632007 202641001	**1015.00-00**
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	• Inconsistent Position v. No Inconsistent Position 201710029	1311.01-00
	• Correction Not Barred v. Barred at Time of Error 201823004	1311.02-00
Section 1312	**Circumstances of Adjustment**	**1312.00-00**
	• Double Allowance of a Deduction or Credit 202634013	1312.03-00
Section 1313	**Definitions** 202634013	**1313.00-00**
	• Determination v. No Determination 201247001 201247011 201622032	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**

201203006 201216027 201232003 201233014 201237015 201238018 201238019
201238020 201238021 201238022 201238023 201238024 201243007 201243008
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201815003 201819002 201820001 201820009 201825018 201831001 201849005
201849006 201852011 201918013 201923025 201926008 201929007 201933001
201938003 201940006 201943015 201947011 201949009 201952001 202009022
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202126008 202126009 202126010 202126011 202126012 202126013 202126014
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202627006 202631002 202631006 202632010 202635005 ***202645015***

• Small Business Corporation v. Not a Small Business Corporation 1361.01-00
201201006 201218005 201237014 201250018 201314003 201314008 201322036
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202345001 202405003 202430003 202447008 202621007

• *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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202609002 202612005 ***202645010***

• *Non-Resident Alien as Shareholder* *1361.01-03*
201312023 201545015 202004001 202344002 202419011 202430002

• *More than One Class of Stock* *1361.01-04*
201207002 201214001 201218004 201234001 201236003 201309003 201314014
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• *Ineligible Corporation* *1361.01-05*
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202220002 202302004

• Certain Trusts Permitted as Shareholders 1361.03-00
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• *Grantor Trusts* *1361.03-01*
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• *Qualified Subchapter S Trusts* *1361.03-02*
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• *Electing Small Business Trusts* *1361.03-03*
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202634002 202634010 202635005 202635007 202636013 202637002 202637005
202638001 202642002 202643001 ***202645005 202645007 202645010 202645016 202645017 202645023***

• Eligible v. Ineligible 1362.01-00

201205002 201206009 201217009 201226017 201227003 201233001 201233004
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201918002 201918011 201922001 201922002 201922003 201936005 201938007
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202638001 ***202645007 202645010 202645023***

• *Shareholder Consent* *1362.01-01*

201634003 201634004 202001001 202021007 202021016 201516009 201528017
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• *Election After Termination* *1362.01-02*

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• Termination of Election 1362.02-00

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• *Ceases to be Small Business Corporation* *1362.02-02*

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• *Passive Investment Income* *1362.02-03*

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• S Termination Year 1362.03-00

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Section 1366	**Pass-Thru of Items to Shareholders** 201327009 201333008 201429025 202335014	**1366.00-00**
Section 1367	**Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders** 201237017 201421015 201440013	**1367.00-00**
Section 1368	**Distributions** 201207002 201216027 201328025 202345005	**1368.00-00**
	• Accumulated Adjustments Account 201421015 201440013 201446021	1368.01-00
Section 1374	**Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)** 201202014 201219003 201314008 201348007 201722008	**1374.00-00**
Section 1375	**Tax Imposed On Certain Passive Investment Income** 202005004 202524003	**1375.00-00**
Section 1378	**Taxable Year of S Corporations** 202141023	**1378.00-00**
Section 1381	**Organizations to Which Part Applies** 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001	**1381.00-00**
	• Certain Other Cooperatives 201228014	1381.02-00
Section 1382	**Taxable Income of Cooperatives** 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 201945011 202014011 202214004 202224003 202326010	**1382.00-00**
	• Gross Income 201852003 201902001 202048004	1382.01-00
	• Patronage Dividends 201228035 201809005 202035006 202613002 202614001	1382.02-00
	• Exceptions 201407003 201852001	1382.04-00
Section 1385	**Amounts Includible in Patron's Gross Income** 201604008 201750003	**1385.00-00**
Section 1388	**Definitions; Special Rules** 201234018 201750003 201809005 201945011 202014011 202035006 202214004 202224003 202326010 202613002 202614001	**1388.00-00**
Section 1400	**Establishment of DC Enterprise Zone**	**1400.00-00**
	• In General 202547010	1400.01-00

	• Applicable DC Area 202440004 202442003 202448006 202448009 202448011 202502004 202504001 202504012 202506008 202508004 202515005 202520009 202522002 202526001 202526002 202526009 202526010 202526011 202528007 202528008 202530008 202531007 202532009 202533002 202538007 202538008 202547010 202548002 202548015 202548020 202548021 202550012 202551039 202552018 202552022 202607003 202607006 202609004 202609005 202609010 202609011 202612003 202614022 202614025 202616001 202617008 202617009 202621005 202623006 202623007 202626002 202626003 202628007 202629005 202629006 202629007 202629008 202630009 202631004 202633007 202636005 202642004 202643007 ***202645004 202645018***	1400.02-00
Section 1402	**Definitions** 201402004	**1402.00-00**
	• Net Earnings From Self-Employment 201916005 202009024 202151005	1402.01-00
	• *Rentals from Real Estate* 202151005	*1402.01-01*
	• *Limited Partners* 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
	• *Liability of Withholding Agent* 201428007	*1441.01-02*
	• Income Subject to Withholding v. Not Subject to Withholding 202527006	1441.02-00
	• *Fixed or Determinable Annual or Periodic Income* 202527006	*1441.02-01*
	• *Sale or Exchange of Capital Assets* 201343020	*1441.02-03*
	• Exemptions from Withholding	1441.03-00
	• *Effectively Connected Income* 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
	• *Reduced Withholding Is Appropriate* 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)** 201213012 201306007 201726015 202035012 202111013 202130016 202234012 202428009 202435016	**1501.00-00**	
Section 1502	**Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)** 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201749002 201341018 201342004 201402001 201414009 201418033 201418043 201930012 201936004 201949008 202008002 202013008 202035012 202111013 202121004 202229030 202231014 202236007 202248009 202249009 202310014 202317019 202334014 202340016 202348015 202352022 202406004 202417006 202417018 202427004 202436008 202445003 202515008 202516005 202519003 202524004 202540028 202540029 202548030 202610012 202633008 202635013 202636014 ***202645021***	**1502.00-00**	
	• 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	
	• *Stock of Members* 201210018 201228011 201312027 201322002 201341022 201605013 201722012 201810001 201810002 202203009 202219002 202248009	*1502.13-01*	
	• *Obligations of Members* 201707006	*1502.13-02*	
	• *Anti-Avoidance* 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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	• *Income Allocation* 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
	• *Changes in Affiliated Groups* 201251003	*1502.90-01*
	• Affiliated v. Not Affiliated 202518014	1502.91-00
	• *Stock Ownership Requirement* 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
	• *Rules Upon Becoming a Member* 202035012	*1502.98-03*
	• *Apportionment* 201207003 201414009 202229005 202229030 202435001 202509012 202609013	*1502.98-05*
	• *Limitation on Use of Credits and Net Capital Losses* 201435012	*1502.98-08*
	• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 202334014 202335001	1502.99-00
Section 1503	**Computation and Payment of Taxes**	**1503.00-00**
	• Dual Consolidated Loss 202110015 202304008	1503.04-00
Section 1504	**Definitions** 201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012 201815008 201927002 202417008 202607011	**1504.00-00**
	• Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004 202049002	1504.01-00
	• Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003 201429007 201433013 201815008 202045003 202417008 202423008 202607011	1504.02-00

	• *Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation* 201248002	*1504.02-01*
	• *Maquiladora ISP - IRC Section 1504(d) Election* 201248002	*1504.02-02*
Section 1563	**Definitions and Special Rules** 201405009	**1563.00-00**
Section 2001	**Imposition and Rate of Tax** 201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201732029 201817012 201817013 201817014 201817016 202108001 202108002 202108003 202108004 202108005 202108006 202152006 202547005 202632007 202637006	**2001.00-00**
	• Determination of Amount of Taxable Estate 202322005	2001.01-00
Section 2010	**Unified Credit Against Estate Tax** 201612005 201612009 201612010 201618006 201632001 201632003 201632005 201632014 201632017 201632018 201701008 202134001 202134014 202134015 201410013 201418009 201421002 201532002 201537010 201550032 201603007 201603021 201604014 201604016 201605009 201605010 201605011 201606013 201608010 201613010 201613011 201614020 201614021 201614023 201614027 201614028 201614030 201615009 201615010 201617003 201620008 201621007 201622027 201624002 201624014 201624017 201624018 201624019 201626015 201626018 201626019 201630001 201630007 201630012 201631001 201631002 201631003 201633002 201633008 201638013 201638018 201640004 201641005 201641008 201641009 201641010 201642014 201642015 201642016 201642017 201642018 201652008 201652009 201702020 201702025 201702028 201702030 201702031 201702032 201702033 201703006 201703007 201703008 201706011 201709012 201709013 201709014 201709019 201709022 201710004 201710010 201710011 201710014 201712009 201716008 201716013 201716015 201717004 201717007 201718024 201718025 201718027 201719013 201719015 201719017 201719019 202046006 202152011 202439006 202443011	**2010.00-00**
Section 2031	**Definition** 201808001 201808002 201808003	**2031.00-00**
Section 2032	**Alternate Valuation** 201216013 201216037 201236002 201431017 201441001 201451025 201503003 201719014 201815001 201820010 201825013 201926013 201938002 202019015 202329001 202410006 202425012 202513003 202547003	**2032.00-00**
Section 2032A	**Valuation of Farm Real Property** 201224019 201230023 201418011 201633001 201652017 201743013 201812004 201814004 201908018	**2032A.00-00**
Section 2033	**Property in Which Decedent Had an Interest** 201238004 201330033 202134004 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003 201707003 201707004 201707005 201947001 201947002 201947003 201947004 201947005 201947006 202116002 202116003 202116004 202322005 202619003 202619004 202619005 202619006 202619007 202619008	**2033.00-00**
	• Interest v. No Interest at Time of Death 201323007	2033.01-00
Section 2035	**Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death** 201223012 201238004 201647001 201702005 201709020 201947001 201947002 201947003 201947004 201947005 201947006 202619003 202619004 202619005 202619006 202619007 202619008	**2035.00-00**

	• Inclusion of Certain Property in Gross Estate 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)** 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	**2036.00-00**
	• 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)** 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	**2037.00-00**

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

• Power to Alter or Amend 2038.01-00
201342001

• *Power to Change Beneficiaries or Their Shares* *2038.01-01*
201323007 201928004

Section 2040 **Joint Interests (Included v. Not Included in Gross Estate)** **2040.00-00**
201216005

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 2041.01-00
201707003 201707004 201707005 201735009

• Post-1942 Powers 2041.02-00
201427008 201427010 201427011 201427012 201427013 201427014 201427015
201615004 202206008

	• General Power v. Not a General Power 201207001 201208003 201208004 201634016 201634017 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201634016 201634017 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201707007 201707008 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 202006002 202006003 202006004 202006005 202006006 202007010 202017018 202622002	2041.03-00
	• Special Powers 202120003	2041.04-00
	• Exercise of Powers 201425007 202120003	2041.05-00
	• Effect of State Laws 201920001 201920002 201920003	2041.12-00
Section 2042	**Proceeds of Life Insurance (Included v. Not Included in Gross Estate)** 201235006 201328030 201919002 201919003	**2042.00-00**
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• *Incidents of Ownership Held by Insured* 201327010	*2042.07-09*
Section 2043	**Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)** 201206005	**2043.00-00**
Section 2044	**Certain Property for which Marital Deduction was Previously Allowed** 201528014 201536010 201603004 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006 202146001 202339008	**2044.00-00**
Section 2053	**Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)** 201206005	**2053.00-00**
	• Claims Against the Estate	2053.09-00
	• *Consideration v. No Adequate Consideration* 201745012	*2053.09-09*
Section 2055	**Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)** 201216045 201236022 201316004 201450003 201702004 201803003 201845014 201850009 201930017 201933007	**2055.00-00**
	• Transfers Not Exclusively for Charitable Purposes 201947007	2055.07-00
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969) 202145026	2055.12-00
	• *Unitrust Lead Interest* 202233014	*2055.12-06*
	• *Guaranteed Annuity Lead Interest* 201933007	*2055.12-07*
	• *Reformations of Nonqualifying Interests* 201333006	*2055.12-10*

Section 2056	**Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)** 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	**2056.00-00**
	• Terminable Interests 201731006 201450002 201624015 201717001 201751005 201850010 201937011 202230007 202341004 202627010	2056.01-00
	• Interest of Spouse Conditional on Survival for Limited Period (Six-Month Rule) 202133010	2056.03-00
	• Valuation of Interest Passing to Surviving Spouse 202623001 202636004	2056.04-00
	• Qualified Terminable Interest Property 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	2056.07-00
	• Effective Election 201345006 201636026 201714020 201923004 202238008 202418012 202524009	*2056.07-01*
	• Partial Election 201447008 202517009	*2056.07-02*
	• Qualifying Interest 201410011	*2056.07-03*
	• Special Rule for Charitable Remainder Trusts 202233014	2056.08-00
	• Passed From Decedent v. Not Passed From Decedent 201410011 201416007	2056.13-00
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen 201634018 201634018 201830001 202623001	2056.19-00
	• Exception For Qualified Domestic Trust 202623001	*2056.19-01*
	• Exception For Property Transferred to Qualified Domestic Trust 201634018 201634018 201830001	*2056.19-02*
Section 2056A	**Qualified Domestic Trusts (Deductible v. Not Deductible)** 201243012 201634018 201406003 201429012 201516055 201622021 201622025 201628011 201634018 201640006 201647002 201830001 201903012 201928009 202120004 202146008 202202006 202244005 202332013 202338006	**2056A.00-00**
Section 2203	**Definition of Executor** 201405016	**2203.00-00**
Section 2207	**Liability of Recipient of Property Over Which Decedent Had Power of Appointment** 202339008	**2207.00-00**

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**

201216010 201218003 201223012 201233008 201243001 201245007 201310002
201310003 201310004 201310005 201310006 201320009 201322025 202134004
201410001 201410002 201410003 201410004 201410005 201410006 201410007
201410008 201410009 201410010 201412015 201417001 201417002 201418007
201419001 201422005 201426014 201430003 201430004 201430005 201430006
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201532011 201532012 201532013 201543006 201550005 201550006 201550007
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201744008 201751001 201751002 201751003 201808001 201808002 201808003
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202318010 202318011 202318012 202318013 202318014 202343005 202343006
202343007 202343008 202343009 202343010 202343011 202343012 202343013
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202343021 202406001 202406002 202406005 202406006 202406007 202406008
202406009 202406010 202406011 202406012 202406013 202432012 202432013
202509010 202547005 202619003 202619004 202619005 202619006 202619007
202619008 202632007 202635009 202641001

	• Gift v. Not a Gift 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	2501.01-00
	• Transfers of Intangible Property By Non-Resident Not Citizens 201250001	2501.03-00
Section 2503	**Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)**	**2503.00-00**
	• Present v. Future Interests 201208026	2503.03-00
Section 2504	**Taxable Gifts for Preceding Years**	**2504.00-00**
	• Valuation of Certain Gifts for Preceding Periods 201811002 201811003	2504.02-00
Section 2511	**Transfers in General (Gift v. Not a Gift)** 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	**2511.00-00**
	• Gifts Indirectly Made 201208026 201442053	2511.04-00
	• Gift of Remainder 201407009 201440007 201845002	2511.11-00
	• Renunciation of Testate or Intestate Share 201228017 201334001 201403005 201540006 201831003 201921004 201921012	2511.18-00
Section 2512	**Valuation of Gifts** 201206005 201330033 201330033 201928003 202152018	**2512.00-00**
	• Listed Stock 201939002	2512.07-00
	• Transfers for Insufficient Consideration	2512.13-00
	• *Sufficient v. Insufficient Consideration* 201745012	*2512.13-01*
Section 2513	**Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)** 201240003 201240004 201523003 201644002 201724007 201811002 201811003	**2513.00-00**

Section 2514	**Powers of Appointment (Transfer v. Not a Transfer)** 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	**2514.00-00**
	• 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)** 201206005 201901003	**2516.00-00**
Section 2518	**Disclaimers** 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	**2518.00-00**
	• Requirements for a Qualified Disclaimer 201516056	2518.01-00
	• *Time Limit* 201707003 201707004 201707005	*2518.01-01*
	• *Acceptance of Benefits* 201516056	*2518.01-02*
	• *Joint Property* 201516056	*2518.01-03*

	• *Passage Without Direction by Disclaimant* 201516056	*2518.01-04*
	• Disclaimer of Less than an Entire Interest	2518.02-00
	• *Severable Property* 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
	• *Charitable Remainder Trusts* 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
	• *Qualified Terminable Interest Property* 201233011 202016001 202016002 202016004 202016005 202016006	*2523.06-01*
	• *Treatment of Joint and Survivor Annuities* 202016003	*2523.06-04*
Section 2524	**Extent of Deductions** 201718007	**2524.00-00**

201204001 201204002 201204003 201204004 201204005 201208005 201209003
201216010 201218001 201218002 201218003 201223012 201233008 201234016
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201434020 201438016 201442042 201442043 201442044 201442045 201442046
201443004 201448018 201451005 201509002 201509003 201509004 201509005
201509006 201509007 201509008 201509009 201509010 201509011 201509012
201509013 201509014 201509015 201509016 201509017 201509018 201510009
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201510017 201510018 201510019 201510020 201510021 201510022 201510023
201511002 201511003 201511004 201511005 201511006 201511007 201511008
201511009 201511010 201515002 201515003 201515004 201515005 201516008
201516019 201516020 201516022 201516023 201516036 201521002 201521003
201521004 201525001 201527011 201528029 201530008 201530009 201530010
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202228008 202228009 202228010 202228011 202228012 202229010 202229011
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202229019 202229020 202229021 202229022 202229023 202239004 202301001
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202538016 202538017 202547005 202619003 202619004 202619005 202619006
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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201642027 201642028 201642029 201642030 201702016 201702017 201702018
201706002 201707007 201707008 201735009 202452005 202452006 202452007

• *Additions to Irrevocable Trusts* *2601.03-05*
201342001 202120003

	• *Terminations of Interest in and Distributions From Trusts* 201518002 201518003 201518004 201518005 201519012 201626016	*2601.03-06*
	• *Constructive Additions* 201250001 201418005 201425007 201735009	*2601.03-08*
	• Transitional Rules 201216010 201314017 201320009 201345005 201406008 201422011 201550013 201614015 201706002 201711002 201818005 201833015 202622002	2601.04-00
	• *Wills or Revocable Trusts Executed Before October 22, 1986* 201322010 201322011 201322012 201322013 201322014 201322015 201345005 201416001 201516028 201516036 201527032 201707003 201707004 201707005 201818005 201833015 202538016 202538017 202622002	*2601.04-01*
	• *Amendments to Wills or Revocable Trusts* 201316004 201947001 201947002 201947003 201947004 201947005 201947006	*2601.04-03*
	• *Cases of Mental Incompetency* 201314017 201316004 201406008 201550013 201614015	*2601.04-05*
Section 2602	**Amount of Tax** 201516036	**2602.00-00**
Section 2612	**Taxable Termination; Taxable Distribution; Direct Skip** 201422005	**2612.00-00**
Section 2613	**Skip Person and Non-Skip Person** 201352001 201352002 201352003	**2613.00-00**
Section 2623	**Taxable Amount in Case of Direct Skip** 201352001 201352002 201352003	**2623.00-00**
Section 2624	**Valuation** 201352001 201352002 201352003	**2624.00-00**
Section 2631	**GST Exemption** 201250005	**2631.00-00**

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• 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
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• 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**
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202618003

• Inclusion Ratio Defined 2642.01-00
201210008 201803001 201803002

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

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

Section 2652 **Other Definitions** **2652.00-00**
201243001 201731006 201523003 201526004 201526005 201636022 201642004
201724007 201829005 201937011 202152006 202503007 202507008 202627010

• Transferor Defined 2652.01-00
201210008 201320005 201731006 201352001 201352002 201352003 201447008
201636022 201937011 202116006 202202007 202343029 202351004 202351005
202627010

• *Gift Splitting by Married Couples* *2652.01-01*
202445014

• *Special Election for QTIP* *2652.01-02*
201217011 201232019 201242002 201246020 201316011 201320005 201322031
201731006 201447008 201447014 201532017 201608001 201615004 201622013
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202633004 202636001

Section 2653	**Taxation of Multiple Skips** 201352001 201352002 201352003	**2653.00-00**
Section 2654	**Special Rules** 201243004 201246020 201322031 201731006 201447008 201447014 201624015 201750014 201907002 201937011 201943007 202202007 202343029 202419002 202507008	**2654.00-00**
	• Separate Shares 201516036 201825023 201845007	2654.03-00
Section 2663	**Regulations** 201311004	**2663.00-00**
Section 2701	**Special Valuation Rules for Transfers of Interests in Corporations or Partnerships**	**2701.00-00**
	• Valuation Rules	2701.01-00
	• *Subtraction Method of Valuation* 201442053	*2701.01-01*
	• Other Definitions and Rules	2701.11-00
	• *Certain Changes Treated as Transfers* 201442053	*2701.11-05*
Section 2702	**Special Valuation Rules for Transfers in Trust** 201243004 201303003 201426016 201434007 201434008 201434009 201435007 201435008 201435009 201435010 201525002 201525003 201528014 201536010 201721006 201808001 201808002 201808003 201946009 202146001 202504006 202504007	**2702.00-00**
	• Valuation of Retained Interests	2702.01-00
	• *Not a Qualified Interest* 201652002	*2702.01-01*
	• *Qualified Interests* 202152018	*2702.01-02*
	• Definition of Qualified Interests 201652002	2702.03-00
Section 2703	**Certain Rights and Restrictions Disregarded** 201536009 202014006 202014007 202014008 202014009 202014010 202015004 202015005 202015006 202015007 202015008 202015009 202015010 202015011 202015012 202015013 202017001 202017002 202017003 202017004 202017005 202017006 202017011 202017012 202017013 202017014	**2703.00-00**
	• General Rule	2703.01-00
	• *Right to Sell or Use Restrictions* 201313001	*2703.01-02*
Section 3101	**Rate and Measure of Employee Tax** 201202028 201311002	**3101.00-00**
Section 3111	**Liability and Payment of Employer Tax** 201418053	**3111.00-00**
Section 3112	**Instrumentalities of U.S. (Exemption)** 202326018 202333002	**3112.00-00**
Section 3121	**Definitions** 201214023 201251016 201302031 201634023 201411020 201527040 201528004 201634023 201706010 201710027 201927018 202102004 202243009	**3121.00-00**

	• Wages 201201003 201216038 201311022 201414019 201551006 201605015 201611007 201635004 201947010 202043003 202043004 202043005 202327014	3121.01-00
	• *Tips and Gratuities* 201816010	*3121.01-05*
	• *Non-Business Wages* 201201003	*3121.01-09*
	• *Supplemental Unemployment Benefit Plans* 201201003 201634023 201634023 201639015	*3121.01-11*
	• *Stock-based Remuneration and Stock Options* 202327014	*3121.01-22*
	• Employment 202102004	3121.02-00
	• *If Employed in States Where There are Political Subdivisions or Instrumentalities* 201308010 201308010 201519027 201635004 202102004	*3121.02-05*
	• *Mandatory Coverage of State, etc., Employees* 201308010 201308010	*3121.02-07*
	• *Services of Ministers or Members of an Order* 201340015 201904008	*3121.02-08*
	• Employees 201926011	3121.04-00
	• *Common Law Tests* 201214026	*3121.04-01*
	• *Corporate Officers and Directors* 201735021	*3121.04-15*
	• Not Employees Under Section 530 of 1978 Revenue Act 201735021 202038010	3121.10-00
	• *In General* 201724025	*3121.10-01*
	• Application of Hospital Insurance Tax to Federal, State, and Local Government 202102004	3121.15-00
	• Treatment of Certain Deferred Compensation and Salary Reduction Arrangements	3121.16-00
	• *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**
	• Wages 201947010 202043003 202043004 202043005	3306.02-00
	• Employment 201605015 201635004 202102004	3306.03-00
Section 3401	**Definitions** 201347020 201415011 201528004 201550036	**3401.00-00**

	• Wages Subject to Withholding 201205008 201319015 201414019 201522004 201532036 201605015 201643009 201947010 202043003 202043004 202043005 202327014 202515014	3401.01-00
	• Employer-Employee Relationship	3401.04-00
	• *Employer v. Not an Employer* 201947010	*3401.04-01*
	• Not Employees Under Section 530 of 1978 Revenue Act	3401.06-00
	• *Benefits Provided Under Certain Employee Benefit Plans* 202304001	*3401.06-07*
Section 3402	**Income Tax Collected at Source** 201340015 201551006 201723020 201904008 202129006 202202010	**3402.00-00**
	• Withholding Exemptions and Exemption Certificates 202547016	3402.05-00
	• Withholding on Gambling Winnings 202449014	3402.15-00
	• Withholding on Payments of Indian Casino Profits 201710023 201710030	3402.20-00
Section 3406	**Backup Withholding** 201246028 201248022 201447025 201539025 202252008	**3406.00-00**
	• Requirement to Deduct and Withhold 201246028 201248022 202252008	3406.01-00
	• *Notification of Incorrect TIN* 201246028 201248022	*3406.01-01*
	• Reportable Payment 202252008	3406.02-00
	• *Interest or Dividend* 202252008	*3406.02-01*
	• Withholding Applied to New Accounts and Instruments	3406.04-00
	• *Broker Notifies Payor* 201308024 201308024	*3406.04-03*
Section 3504	**Acts to be Performed by Agents** 201438021 201746023	**3504.00-00**
Section 3508	**Treatment of Real Estate Agents and Direct Sellers**	**3508.00-00**
	• Definitions	3508.01-00
	• *Direct Seller* 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
	• *Parts and Accessories* 201348010	*4161.02-01*
Section 4216	**Definition of Price**	**4216.00-00**
	• Computation of Tax on Leases and Installment Sales 201443016	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
	• *Gross Investment Income--Items Included* 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
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202625011 202625012 202630006

• Definition of Self-Dealing 4941.04-00
201206019 201221031 201301015 201311034 201321024 202021001 201346011
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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
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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*
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	• Other Definitions 201335019 201603034	4942.04-00
	• Operating Foundations 201829003	4942.05-00
	• *Active Conduct of Exempt Purpose Activities* 201829003	*4942.05-01*
	• *Functionally Related Business* 201701002	*4942.05-02*
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	• Definition of Excess Business Holdings 201323029 201420023 201447043 201603032 201703003 201723006 201737003 201849009 202037009 202040002 202142004 202143001	4943.03-00
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	• *Receipts Under Other Wills and Trusts* 201441018	*4943.03-04*
	• Other Definitions and Rules 201311035 201328034	4943.04-00
	• *Business Enterprise* 201422027 201430017 201435017 201703003 201710005 201723006 202037009	*4943.04-03*
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	• Exception for Program-Related Investments 201442061 201821005	4944.03-00
	• Definitions 201335019 201418060 201447043 201513005 201514016 201609001 201630009	4944.05-00
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	• Definition of Taxable Expenditure 201418060 201436051 201448026 201603033 201606030 201609001 201710005 201745001 201830003 202034001 202303014	4945.04-00
	• *Influencing The Outcome of Elections* 201307013 201531023	*4945.04-03*

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201714002

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	• Members of Family 201432025	4946.04-00
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• *R and D Expenditures* *9100.02-03*
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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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• Section 446 9100.10-00
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• Section 472; LIFO Election 9100.11-00
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• Section 663; Special Rules Applicable to Sections 661 and 662 9100.12-00
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• Section 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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• Revenue Procedures 9102.01-00
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• Authority 9103.01-00
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• Practice 9103.02-00
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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
	• *Royalties* 201519003	*9114.01-12*
	• U.S. Income Tax Treaties	9114.03-00
	• *Canada* 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*
	• *China* 201438020	*9114.03-07*
	• *Cyprus* 201343019	*9114.03-08*
	• *Italy* 201212008	*9114.03-20*
	• *United Kingdom* 201231010	*9114.03-42*
	• *Israel* 201247013	*9114.03-44*
Section 9115	**(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)** 201315022	**9115.00-00**
	• Chapter XII (Family Farmer)	9115.11-00
	• *Property of Estate (Section 1207)* 201411026	*9115.11-07*
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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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	• *Tax Protest Cases* 201909010	*9999.94-02*
	• Substance v. Form Issues Not Contained in Present List 201311023 201501012	9999.97-00

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