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# Section 6110 Index

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

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

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Department of the Treasury  
**Internal Revenue Service**

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	• <i>Securities In Affiliated Corporations</i> 201314005 201325007 201347002	165.06-02
	• <i>Other</i> 201548003	165.06-03
	• Disaster Losses 201306017 201542002	165.07-00
	• Wagering Losses 201539028	165.08-00
	• Other 201552026	165.11-00
	• Abandonment Losses 201612003	165.13-00
<b>Section 166</b>	<b>Bad Debts</b>	<b>166.00-00</b>
	201328031 201515018 201602005	
	• Partially Worthless Debt 201642034	166.03-00
	• Worthless Securities 201450011	166.05-00
	• Other 201302024	166.06-00
<b>Section 167</b>	<b>Depreciation</b>	<b>167.00-00</b>
	201221002 201317003	
	• Property Used in the Trade or Business 201330034 201330034	167.01-00
	• Reasonable Allowance 201625011	167.03-00
	• Basis 201214007 201249013	167.07-00
	• Tangibles	167.13-00
	• <i>Buildings</i> 201515007	167.13-05
	• Date Property Placed in Service 201205005 201302007 201311003 201326008 201326009	167.19-00
	• Public Utility Property 201718017 201722006	167.22-00

	• <i>Normalization Rules</i>	167.22-01
	201223013 201223014 201334036 201418024 201436037 201436038 201438003 201519021 201531010 201531011 201531012 201532018 201532024 201532025 201534001 201541010 201541010 201544018 201548017 201603017 201619005 201640005 201709008 201717008 201718015 201739001 201743009 201745002 201752002 201752002	
	• Computer Software	167.28-00
	201549024	
<b>Section 168</b>	<b>Modified Accelerated Cost Recovery System</b>	<b>168.00-00</b>
	201202017 201246034 201249003 201713004 201713005 201340006 201347013 201447018 201505029 201505030 201505031 201505032 201505033 201506007 201507014 201507015 201508004 201508005 201508006 201508007 201510031 201510032 201510033 201510034 201510035 201515007 201516021 201516041 201536003 201537005 201537006 201538003 201609002 201642010 201714004 201714005 201714006 201718017 201733007 201750012	
	• Recovery Period	168.18-00
	201216029	
	• Classification of Property	168.20-00
	201216029 201243003 201244015 201310028 201404001 201509029 201543001	
	• <i>Assigned</i>	168.20-01
	201539024	
	• Property Used Predominantly Outside the United States	168.25-00
	201216008 201510038	
	• Alternative Depreciation System (ADS)	168.29-00
	201316006 201316007	
	• <i>Outside the United States</i>	168.29-01
	201324005 201324006	
	• <i>Tax-Exempt Use Property</i>	168.29-02
	201436048 201606005 201722001 201737002	
	• Redeterminations, Changes in Use	168.32-00
	201228036 201450001	
	• Retirements	168.35-00
	201710006 201710006 201710006	
<b>Section 169</b>	<b>Amortization of Pollution Control Facilities</b>	<b>169.00-00</b>
	• Election of Amortization	169.02-00
	201217015	
<b>Section 170</b>	<b>Charitable, Etc. Contributions and Gifts</b>	<b>170.00-00</b>
	201321012 201437004 201551003 201608012 201641021	
	• Time of Making Contribution	170.01-00
	201730012 201730017 201730018 201730019	
	• Value of Contribution	170.02-00
	201319010 201443019 201443020	
	• Percentage Limitations	170.07-00
	• <i>Educational Organizations</i>	170.07-02
	201417018	
	• <i>Publicly Supported Organizations</i>	170.07-06
	201621015	
	• Percentage Limitations - Corporations	170.08-00
	201226021	

	• Donees of Charitable Contributions in General 201228026 201239011 201240036 201342011 201711014	170.09-00
	• <i>United States, States, Political Subdivisions, Etc.</i> 201228026	170.09-01
	• <i>Religious, Charitable, Etc. Organizations</i> 201438032	170.09-02
	• Carryovers	170.10-00
	• <i>Corporations</i> 201226021	170.10-02
	• Ordinary Income and Capital Gain Property 201443019 201443020	170.11-00
	• <i>Inventory and Other Property</i> 201414014	170.11-03
	• Disallowance of Deduction	170.12-00
	• <i>Partial Interests in Property</i> 201249002	170.12-03
	• <i>Substantiation</i> 201608012 201736023	170.12-09
	• Qualified Conservation Contribution 201212009 201212010 201239008 201334039	170.14-00
	• Other 201307008 201322046 201403016 201403016	170.19-00
<b>Section 172</b>	<b>Net Operating Loss Deductions (Deductible v. Not Deductible)</b> 201226021 201243014 201315002 201328028 201328031 201536011	<b>172.00-00</b>
	• Carryback and Carryover 201228013 201233006 201249004 201309013 201310025 201335007 201532004 201616009 201628003	172.01-00
	• <i>Allowance Only to Same Taxpayer (Libson Shops)</i> 201605018	172.01-01
	• Specified Business 201612013 201447006	172.03-00
	• Deferred Statutory or Tort Liability Losses 201442054	172.07-00
<b>Section 174</b>	<b>Research and Experimental Expenditures (Deductible v. Not Deductible)</b> 201324008 201718011	<b>174.00-00</b>
	• Election to Amortize 201236013	174.01-00
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	• Section 179 Property 201234024	179.01-00
<b>Section 197</b>	<b>Amortization of Goodwill &amp; Certain Other Intangibles</b> 201203004 201228011 201317003 201501011 201543014 201642032 201702035 201709003	<b>197.00-00</b>
	• Certain Elections for Intangible Property 201214014	197.01-00

<b>Section 215</b>	<b>Alimony, etc., Payments</b> 201206005 201246005	<b>215.00-00</b>
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<b>Section 243</b>	<b>Dividends Received by Corporations</b> 201640018	<b>243.00-00</b>
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<b>Section 263</b>	<b>Capital Expenditures (Deductible v. Not Deductible)</b> 201311021 201317003 201319009 201713010 201341029 201341031 201405014 201438005 201447004 201447015 201447016 201510039 201518012 201528034 201534005 201624021 201639007 201639009 201642013 201736002 201746020	<b>263.00-00</b>
	• Development Costs	263.02-00
	• <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i> 201240011 201248014 201248015 201403011 201403011	263.02-01
	• Permanent Improvements 201213023	263.03-00
	• Leases	263.08-00
	• <i>Acquisition Costs</i> 201442021 201528012 201549020 201624021	263.08-04
	• Acquisition of Property, Intangibles 201543014 201614037	263.13-00
	• Allocation Between Capital Expenditure and Expense 201234026 201234027	263.14-00
	• Election to Deduct or Capitalize Certain Expenditures 201221013 201405009 201535002	263.16-00
	• Interest and Carrying Costs - Straddles 201212014 201310027	263.21-00
<b>Section 263A</b>	<b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b> 201504011	<b>263A.00-00</b>
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	• <i>Substantially Constructed Self-Constructed Property</i> 201515007	263A.02-10
	• Capitalization of Costs	263A.03-00
	• <i>Direct Costs</i> 201439001	263A.03-01
	• <i>Indirect Costs</i> 201302018	263A.03-02
	• Allocation Methods 201439001	263A.04-00
	• <i>Simplified Production Method</i> 201439001	263A.04-05



	• Interest Capitalization 201302017 201638022	263A.08-00
	• <i>Designated Property</i> 201302017	263A.08-01
	• Oil and Gas Activities 201211011	263A.13-00
<b>Section 264</b>	<b>Amounts Paid in Connection With Insurance (Deductible v. Not Deductible)</b> 201443015 201443015	<b>264.00-00</b>
	• Exceptions 201322035 201617004	264.03-00
	• Key Persons 201617004 201736019	264.04-00
	• Allocation of Interest Expense to Policy Cash Values 201617004	264.05-00
<b>Section 267</b>	<b>Losses, Expenses, and Interest With Respect to Transactions Between Related Parties</b> 201252008 201330004 201330004 201702035	<b>267.00-00</b>
	• Losses: Deduction Disallowed 201343021	267.01-00
	• Expenses and Interest: In General	267.02-00
	• <i>Matching of Deduction and Payee Income</i> 201228035	267.02-01
	• <i>Payments to Foreign Persons</i> 201228035 201334037	267.02-03
	• Limitation on Gain Where Loss Previously Disallowed 201737011	267.05-00
	• Special Rules Applicable to Controlled Groups: In General 201702035	267.07-00
	• <i>Controlled Group Defined</i> 201405009	267.07-01
	• <i>Deferral of Loss from Sale or Exchange Between Members</i> 201203004 201323005 201334006 201419011 201603002 201702035 201705004	267.07-02
<b>Section 274</b>	<b>Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)</b> 201501010	<b>274.00-00</b>
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<b>Section 275</b>	<b>Certain Taxes (Allowed v. Disallowed)</b>	<b>275.00-00</b>
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	• <i>Parachute Payment</i> 201519017	280G.01-01
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	201207002 201247004 201252008 201304002 201306012 201306013 201306014 201312028 201328025 201352007 201426019 201440006 201446013 201447019 201448016 201505035 201516047 201516050 201522001 201523017 201527004 201536016 201537020 201544015 201550017 201552011 201604008 201604008 201614033 201629003 201631005 201709011 201717005 201721014 201739004	
	• Dividend in Property	301.01-00
	• <i>Form v. Substance</i> 201552027 201640018	301.01-07
	• Other Than a Dividend	301.02-00
	• <i>Distribution With Respect to Stock v. Not With Respect to Stock</i> 201637010	301.02-01
	• Liquidation v. Reorganization 201350001	301.04-00
	• Constructive Dividend 201350001	301.07-00
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b>	<b>302.00-00</b>
	201202010 201202020 201207002 201328025 201330017 201330018 201330017 201330018 201352007 201405005 201444007 201637010	
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	• Complete Termination of Interest 201228012 201405005	302.03-00
<b>Section 304</b>	<b>Redemption Through Use of Related Corporations</b>	<b>304.00-00</b>
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	• <i>Distribution to which Section 301 Applies</i> 201252008 201330004 201330004	304.01-03
	• Acquisition by Related Corporation (Other Than Subsidiary)	304.02-00
	• <i>Section 304 v. Section 351</i> 201228034	304.02-01
	• Control Requirement Met 201601001	304.03-00
<b>Section 305</b>	<b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b>	<b>305.00-00</b>
	201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016 201505035 201516047 201544015 201550017 201631005 201709011	
	• Stock Dividends 201304002 201404005 201446013 201447019 201516047 201537020	305.01-00
	• Distributions in Lieu of Money 201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015 201552011 201607003 201629003 201631005 201637013 201709011 201717005	305.03-00
	• Disproportionate Distributions 201213011 201404005 201446013 201537020 201604008 201604008 201717005	305.04-00

	• Deemed Distributions 201604008 201604008	305.13-00
<b>Section 306</b>	<b>Dispositions of Certain Stock</b> 201308001 201308001	<b>306.00-00</b>
	• Section 306 Stock v. Not 306 Stock 201308001 201308001	306.01-00
<b>Section 311</b>	<b>Taxability of Corporation on Distribution</b> 201352007 201405005 201421015 201511020 201511020	<b>311.00-00</b>
	• With Respect to its Stock 201405005	311.01-00
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<b>Section 317</b>	<b>Other Definitions</b>	<b>317.00-00</b>
	• Redemption of Stock v. Not a Redemption 201247010	317.02-00
<b>Section 331</b>	<b>Gain or Loss to Shareholders in Corporate Liquidations</b> 201211020 201252008 201330004 201330004 201334006 201511020 201511020	<b>331.00-00</b>
	• Year Liquidation Occurs 201228023	331.04-00
	• Form v. Substance 201252008	331.07-00
<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b> 201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201731008 201308002 201333007 201350001 201352007 201404002 201406005 201411002 201418039 201418046 201433007 201441010 201443017 201445008 201452016 201504007 201511001 201511001 201512001 201528006 201535007 201537018 201607003 201622012 201626002 201633014 201721002 <b>201802007</b>	<b>332.00-00</b>
	• Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002 201730010	332.01-00
	• Debts of Parent to Subsidiary 201213018	332.07-00
<b>Section 336</b>	<b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b> 201237017 201418025 201511020 201511020	<b>336.00-00</b>
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	• <i>Distribution of Property to a Related Person</i> 201418025	336.03-01

	• <i>Disqualified Property</i> 201418025	336.03-02
	• <i>Liquidation to which section 332 Applies</i> 201328003	336.03-05
	• <i>Stock Sales and Distributions Treated as Asset Transfers</i> 201749004 201546011 201611006 201622019 201625006 201633013 201636011 201640009 201652014 201702024 201711007 201714019 201721011 201730004 201730005 201733003 201739005 201740003 201740014 201751009 <b>201802008</b>	336.05-00
<b>Section 337</b>	<b>Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)</b> 201404004 201536004 201625009 201725017	<b>337.00-00</b>
	• <i>Adoption of Plan and 12-Month Period</i>	337.01-00
	• <i>Date Plan Adopted</i> 201731008	337.01-01
	• <i>Sale or Exchange</i> 201801006 201801009	337.03-00
	• <i>Section 332 Liquidations</i> 201404004	337.10-00
	• <i>Loss on Stock of Subsidiary</i> 201606017 201606025	337.13-00
	• <i>Conversion to Tax Exempt</i> 201725017	337.14-00
	• <i>Transfer of Substantially All Assets to Tax Exempt</i> 201404004	337.14-01
	• <i>Loss Disallowance</i> 201310015 201606017 201606025	337.16-00
	• <i>Basis Reductions on Deconsolidation</i> 201521008 201521008 201521008 201521008 201521008	337.16-01
	• <i>Allowable Worthless Stock Loss</i> 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	337.16-02
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	• <i>Time in which Election must be made</i> 201206010 201246021 201632019 201338011 201437005 201438018 201503007 201510037 201530017 201534007 201611016 201738002	338.01-02
	• <i>Qualified Stock Purchase</i> 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035	338.02-00
	• <i>Consistency Rules</i> 201213013 201214012	338.04-00
	• <i>Purchase from Related Corporation</i> 201203004 201702035	338.09-00
	• <i>Deemed Asset Sale and Liquidation in 338(h)(10) Election</i> 201203004 201702035	338.80-00

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	• Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007 201506008 201601001	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
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<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b> 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 201634010 201634010 201731004 201330002 201330022 201333007 201334009 201334032 201337003 201338040 201339001 201340009 201341026 201347005 201349006 201352007 201402002 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	<b>355.00-00</b>

<ul style="list-style-type: none"> <li>• Spin-Off</li> </ul>	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 201634010 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 201511001 201512001 201516014 201528006 201535006 201535007 201537018 201538015 201542004 201603005 201603006 201603020 201605016 201607003 201613008 201614017 201626017 201634010 201637013 201651010 201706005 201734004 201740015 201801012 <b>201802007</b>	
<ul style="list-style-type: none"> <li>• Split-Off</li> </ul>	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 201403002 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005 201512001 201625012 201625013	
<ul style="list-style-type: none"> <li>• Split-Up</li> </ul>	355.01-02
201402002 201402002 201418018 201423012	
<ul style="list-style-type: none"> <li>• Non Pro Rata Distributions, etc.</li> </ul>	355.02-00
201233016 201625012 201625013	
<ul style="list-style-type: none"> <li>• Active Business</li> </ul>	355.03-00
201219003 201251006 201634010 201634010 201634010 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 201542004 201551009 201605016 201606014 201607003 201624004 201624004 201625012 201625013 201626002 201633009 201634010 201637013 201643008 201706005 201730010	
<ul style="list-style-type: none"> <li>• Five-Year Requirement</li> </ul>	355.03-01
201251006 201528016 201624004 201633009 201643008 201706005	
<ul style="list-style-type: none"> <li>• Business Purpose</li> </ul>	355.04-00
201308017 201308018 201308017 201308018 201730010	
<ul style="list-style-type: none"> <li>• Control</li> </ul>	355.05-00
201437013 201527003	
<ul style="list-style-type: none"> <li>• Distribution of Control</li> </ul>	355.05-01
201731004 201437013 201605016 201703012	
<ul style="list-style-type: none"> <li>• Device</li> </ul>	355.06-00
201734004 201743017	
<ul style="list-style-type: none"> <li>• Continuity of Interest</li> </ul>	355.07-00
201644018	
<ul style="list-style-type: none"> <li>• Distributions Within a Consolidated Group</li> </ul>	355.09-00
201305003 201352007 201445008 201730010	

	• 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	355.10-00
<b>Section 356</b>	<b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized)</b> 201424017 201721014	<b>356.00-00</b>
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	• Securities as "Other Property" 201527003	356.02-00
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b>	<b>357.00-00</b>
	• Liabilities in Excess of Basis	357.02-00
	• <i>In General</i> 201721002	357.02-01
	• <i>Exceptions</i> 201230008 201348006 201431002 201542004 201627001 201703012	357.02-02
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	• Allocation of Basis 201411006 201437007	358.02-00
	• Assumption of Liabilities 201721002	358.03-00
<b>Section 361</b>	<b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)</b> 201228033 201634010 201634010 201634010 201409003 201504007 201511001 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010 <b>201802007</b>	<b>361.00-00</b>
	• Exchanges Not Solely in Kind 201423010 201440014	361.01-00
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	• <i>Distributions of Appreciated Property</i> 201721014	361.02-01
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<b>Section 362</b>	<b>Basis to Corporations</b> 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028	<b>362.00-00</b>
	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201701005 201418013 201418041 201418042 201505028 201521011 201521011 201521011 201521011 201521011 201545013 201736001	362.01-00
<b>Section 367</b>	<b>Foreign Corporations</b> 201348011 201432002 201639014 201746022	<b>367.00-00</b>
	• Transfer to Foreign Corporations Subject to Section 367(a) 201321018 201651015	367.01-00

	• Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018 201651015	367.03-00
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009	367.03-01
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	• Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a)	367.06-00
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	• <i>Liquidations Under Section 332</i> 201348011 201606006 201639014	367.40-02
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b>	<b>368.00-00</b>
	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 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004 201512001 201746022	
	• 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	368.01-00
	• Stock for Stock (Type "B") 201249011 201250021 201324009 201603020	368.02-00
	• <i>Liquidation Distribution</i> 201418039 201418046	368.02-02
	• Stock for Property (Type "C") 201224006 201228030 201247009 201252014 201324003 201731008 201340016 201411002 201413003 201418039 201418046 201422004 201424007	368.03-00
	• <i>Substantially All the Property</i> 201247009 201731008	368.03-01



<ul style="list-style-type: none"> <li>• Assets for Control of Transferee (Type "D")</li> </ul>	368.04-00
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<ul style="list-style-type: none"> <li>• Recapitalization (Type "E")</li> </ul>	368.05-00
201308001 201315009 201315020 201315021 201308001 201424010	
<ul style="list-style-type: none"> <li>• Change in Identity, etc. (Type "F")</li> </ul>	368.06-00
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<ul style="list-style-type: none"> <li>• <i>Related party Acquisitions</i></li> </ul>	368.08-03
201214013	
<ul style="list-style-type: none"> <li>• <i>Business Enterprise Continuity</i></li> </ul>	368.08-06
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<ul style="list-style-type: none"> <li>• <i>Historic Business Assets</i></li> </ul>	368.08-07
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<ul style="list-style-type: none"> <li>• <i>Transfers to Controlled Corporations</i></li> </ul>	368.08-08
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<ul style="list-style-type: none"> <li>• Plan of Reorganization</li> </ul>	368.09-00
201411002 201626002 201627001	
<ul style="list-style-type: none"> <li>• <i>Several Steps</i></li> </ul>	368.09-01
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<ul style="list-style-type: none"> <li>• Liquidation v. Reorganization</li> </ul>	368.12-00
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<ul style="list-style-type: none"> <li>• Transactions Involving Two or More Investment Companies</li> </ul>	368.13-00
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<ul style="list-style-type: none"> <li>• Transfer by Corporation in Title 11 Case (Type "G")</li> </ul>	368.14-00
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<ul style="list-style-type: none"> <li>• Method of Accounting</li> </ul>	381.04-00
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	201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 201308026 201308029 201335012 201345023 201350006 201403007 201403007 201412009 201432015 201443009 201443009 201549010 201750006	
	• General Rule 201648004	382.01-00
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i> 201418038 201545014 201734003	382.02-05
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	201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003 201750004	
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• <i>Discrimination in Availability of Form of Benefit</i> 201605006	401.04-03
• <i>Required Distributions</i> 201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024 201628004 201628005 201628006	401.06-00
• <i>In General</i> 201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028	401.06-01
• <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025 201750004	401.06-02
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• <i>Exempt Trust</i> 201417025	402.01-00
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• <i>Foreign Situs Trust</i> 201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046	402.03-00
• <i>Amounts Distributed or Made Available to Beneficiary</i> 201431037 201527042	402.06-00

	• Unrealized Appreciation of Employer's Securities 201242019 201427024	402.07-00
	• Rollover Contributions 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201618014 201618014 201330047 201341038 201346013 201403020 201403025 201418063 201419020 201419021 201420026 201426032 201442070 201443029 201443030 201445028 201446031 201446032 201446038 201448033 201452022 201452025 201505045 201514020 201521022 201521022 201521022 201521022 201524027 201535026 201539036 201543022 201622040	402.08-00
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	• <i>Benefit Distributions</i> 201628004 201628005 201628006 201633025 201706004 201750004	408.02-01

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	• Certain Employee Contributions	414.09-00
	201305021 201340026 201351030 201417025 201425026 201443035 201443036 201509069 201529009 201532036 201540014 201601013 201606029 201720009	
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	201347028	
	• Limitation for Defined Contribution Plans	415.02-00
	201715001	
	• <i>Participant's Compensation</i>	415.02-02
	201511039 201511039	
	• <i>Stock Ownership Plans</i>	415.02-05
	201424030	
	• Qualified Governmental Excess Benefit Plans	415.12-00
	201537024 201539030 201546012 201643014	
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b>	<b>419.00-00</b>
	201424004 201440022 201441019 201442064 201442065 201501014 201702029	
	• Aggregation Rules	419.13-00
	201225019	

<b>Section 419A</b>	<b>Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.)</b> 201424004 201440022 201442064 201442065 201501014	<b>419A.00-00</b>
<b>Section 420</b>	<b>Transfers to Retiree Health</b> 201511044 201511044	<b>420.00-00</b>
<b>Section 424</b>	<b>Definitions and Special Rules</b>  • Disposition 201519031	<b>424.00-00</b>  424.02-00
<b>Section 442</b>	<b>Change of Annual Accounting Period (Permitted v. Not Permitted) (See Also 444.00-00)</b> 201505014	<b>442.00-00</b>
<b>Section 444</b>	<b>Election of Taxable Year Other Than Required Year</b>  • Termination of Election 201302022	<b>444.00-00</b>  444.04-00
<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b> 201228035 201350033 201403015 201403015 201503011 201504011 201614037  • Clearly v. Not Clearly Reflecting Income 201504011 201547004  • Change of Methods (Permissible v. Not Permissible) 201202021 201345025 201426025 201442050 201442051 201521012 201521012 201521012 201521012 201521012  • <i>Correction of Method or Error</i> 201442049 201442050 201442051  • <i>Consent Needed</i> 201442050 201442051  • <i>Computing Depreciation</i> 201410029  • <i>Change in Method of Accounting for Depreciation</i> 201436048  • Method of Accounting; Banks and Financial Institutions; Specific Cash Item Changes  • <i>Loan Fees and Finance Charges (But Not Rev. Rul. 72-100)</i> 201651014  • Change of Methods; Inventory  • <i>Uniform Capitalization Rules (See Also 1.263A)</i> 201430013  • Notional Principal Contracts 201411032	<b>446.00-00</b>  446.01-00  446.04-00  446.04-01  446.04-03  446.04-13  446.04-17  446.11-00  446.11-04  446.19-00  446.19-06  446.21-00
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b> 201203013 201321023 201607026  • Indeterminate Income 201607026  • Tax Refunds 201231011  • Prepaid and Advance Income 201619009	<b>451.00-00</b>  451.05-00  451.08-00  451.13-00



	• <i>Goods (1.451-5)</i> 201610017	451.13-04
	• Constructive Receipt 201321023 201327002	451.14-00
	• <i>Payments to Third Person</i> 201321023	451.14-03
	• Accrual Method 201321023	451.19-00
<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b> 201405005 201440004 201451004 201503005 201524010 201524011 201524012 201524013 201530001 201540003	<b>453.00-00</b>
	• Disposition of Obligations 201248006 201248007 201248008	453.05-00
	• Timely v. Untimely Elections 201530001 201616004 201750008	453.06-00
	• <i>Election Out</i> 201524010 201524011 201524012 201524013 201530001 201540003 201750008	453.06-06
	• Revocation of Elections 201232021 201332009 201440004 201503005	453.08-00
	• Contingent Payment Sales 201241001	453.09-00
	• <i>Alternative Basis Recovery</i> 201241001 201417006 201626009 201626010 201626011 201626012	453.09-01
	• Definitions	453.10-00
	• <i>Installment Method</i> 201348007	453.10-02
	• Dealer Dispositions	453.13-00
	• <i>Exceptions to Dealer Dispositions</i> 201622007	453.13-01
	• Gross Profit Ration Calculation 201203017	453.16-00
<b>Section 453A</b>	<b>Special Rules for Non Dealers of Real Property</b>	<b>453A.00-00</b>
	• Interest on Deferred Tax Liability 201221021	453A.03-00
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b> 201228043 201731009 201351001 201434003 201508001 201545010 201636018 201643015	<b>457.00-00</b>
	• Year of Inclusion in Gross Income 201211001	457.01-00
	• Eligible Deferred Compensation Plan Defined 201211001 201743002	457.05-00
	• <i>State</i> 201731009 201643015	457.05-02
	• Special Rules 201508001	457.09-00

	• <i>Nonelective Deferred Compensation</i> 201447002	457.09-06
	• <i>Length of Service Award Plans</i> 201508001	457.09-08
<b>Section 460</b>	<b>Special Rules for Long-Term Contracts</b> 201650014	<b>460.00-00</b>
	• Allocation of Costs to Contract (See Also 451 and 446)	460.03-00
	• <i>Construction/Real Estate ISP - Percentage of Completion Method of Accounting - Timing of Cost Recognition</i> 201537022	460.03-09
<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b> 201237012 201322023 201323006 201343012 201442048 201603024 201610006 201718029	<b>461.00-00</b>
	• Accrual Method 201246029	461.01-00
	• <i>Expenditure For Asset Having Long Useful Life</i> 201311021	461.01-06
	• Incurred Liabilities	461.06-00
	• <i>Accrual Basis</i> 201223015 201311021	461.06-01
<b>Section 465</b>	<b>Deductions Limited to Amount at Risk</b>	<b>465.00-00</b>
	• Amounts Considered at Risk	465.01-00
	• <i>Borrowed Amounts</i> 201606027	465.01-01
	• <i>Amounts Protected Against Loss</i> 201308028 201308028	465.01-02
	• Activities to Which Section Applies 201501012	465.02-00
	• Exclusions	465.04-00
	• <i>Real Property</i> 201606027	465.04-01
<b>Section 467</b>	<b>Certain Payments for the Use of Property or Services</b>	<b>467.00-00</b>
	• In General 201549027	467.01-00
<b>Section 468</b>	<b>Special Rules for Mining and Solid Waste Reclamation and Closing Costs</b>	<b>468.00-00</b>
	• Mining (See Also 613.03-06 et seq) 201311011	468.01-00
<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b> 201612003 201644013 201644014 201747001	<b>468A.00-00</b>
	• In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014 201432012 201450009 201450010 201451011 201451013 201510030	468A.01-00
	• Ruling Amount 201221011	468A.04-00

	• <i>Initial Schedules</i>	468A.04-01
	201721009 201721010 201723014 201723015 201723016 201725014 201726005	
	• <i>Revised Schedules</i>	468A.04-02
	201244007 201245011 201246009 201246010 201246011 201250006 201250007	
	201331003 201331004 201334002 201334003 201334004 201334035 201336015	
	201347009 201347010 201515014 201521005 201521005 201521005 201521005	
	201521005 201540007 201541005 201541005 201542006 201545019 201546007	
	201546008 201547001 201547002 201550019 201550020 201550021 201616003	
	201616005 201641006 201644011 201644012 201647006 201647006 201716022	
	201721009 201721010 201723013 201723014 201723015 201723016 201740008	
	201740009 201740012 201742014	
	• Nuclear Power Plant	468A.06-00
	• <i>Disposition of Interest</i>	468A.06-03
	201729011 201729012 201730020	
	• Time When Payments Deemed Made	468A.07-00
	201450011	
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b>	<b>468B.00-00</b>
	201208036 201347019 201411027	
	• In General	468B.01-00
	201447005 201450019	
	• Taxation of Designated Settlement Funds	468B.02-00
	201347019 201411027 201718018	
	• Other Funds	468B.06-00
	201322026 201718029	
	• Clarification Of Taxation of Certain Funds	468B.07-00
	201208036 201347019 201411027	
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b>	<b>469.00-00</b>
	201244017 201312041 201324018 201411025 201427016 201515032	
	• Disallowed Loss and Credit	469.01-00
	• <i>Closely Held C Corporation</i>	469.01-02
	201411025	
	• Passive Activity Defined	469.03-00
	201341030	
	• <i>Definition of Activity</i>	469.03-03
	201221012 201634022 201634022 201634022 201341030 201411025 201634022	
	201651003 201725003	
	• Rules Determining Income or Loss	469.05-00
	201348013	
	• Disposition of Entire Interest in Passive Activity	469.07-00
	201415002 201428008	
	• Material Participation Defined	469.08-00
	201317010	
	• Other Definitions and Rules	469.10-00
	201348013	
	• Real Property Business	469.14-00
	201321021 201427016 201504010 201638014 201638015 201638016	
<b>Section 471</b>	<b>General Rule for Inventories</b>	<b>471.00-00</b>
	201504011	

<b>Section 472</b>	<b>Last-In, First-Out Inventories</b>	<b>472.00-00</b>
	<ul style="list-style-type: none"> <li>• Election 201208033 201342009</li> <li>• LIFO Conformity Requirement 201550031</li> </ul>	<ul style="list-style-type: none"> <li>472.01-00</li> <li>472.05-00</li> </ul>
<b>Section 475</b>	<b>Mark to Market Accounting Method for Dealers in Securities</b>	<b>475.00-00</b>
	<ul style="list-style-type: none"> <li>201238025 201423019 201507019</li> <li>• Treatment of Securities Marked to Market 201314042</li> <li>• Exceptions to Mark to Market Treatment</li> <li>• <i>Securities Held for Investment</i> 201423019</li> <li>• <i>Identification Requirements</i> 201432016</li> <li>• Character of Gain or Loss 201432016</li> <li>• Definitions 201238025 201529006</li> <li>• Commodities Dealers 201623005</li> <li>• Commodities Traders 201623005</li> <li>• Securities Traders 201239004 201423019 201432016</li> </ul>	<ul style="list-style-type: none"> <li>475.01-00</li> <li>475.02-00</li> <li>475.02-01</li> <li>475.02-04</li> <li>475.04-00</li> <li>475.05-00</li> <li>475.06-00</li> <li>475.07-00</li> <li>475.08-00</li> </ul>
<b>Section 481</b>	<b>Adjustments Required by Changes in Method of Accounting</b>	<b>481.00-00</b>
	<ul style="list-style-type: none"> <li>201350033 201403015 201403015 201426025 201436048 201503011 201521012 201521012 201521012 201521012 201521012 201547004 201716002</li> <li>• Pre-1954 Adjustments</li> <li>• <i>Involuntary</i> 201231004 201442049</li> </ul>	<ul style="list-style-type: none"> <li>481.02-00</li> <li>481.02-02</li> </ul>
<b>Section 482</b>	<b>Allocation of Income and Deductions Among Taxpayers</b>	<b>482.00-00</b>
	<ul style="list-style-type: none"> <li>• Control 201751014</li> <li>• Services 201751014</li> </ul>	<ul style="list-style-type: none"> <li>482.02-00</li> <li>482.09-00</li> </ul>
<b>Section 483</b>	<b>Interest on Certain Deferred Payments</b>	<b>483.00-00</b>
	<ul style="list-style-type: none"> <li>• Payments to Which Section Applies</li> <li>• <i>Indefinite as to Time, Liability, or Amount (Contingent)</i> 201451003</li> </ul>	<ul style="list-style-type: none"> <li>483.02-00</li> <li>483.02-01</li> </ul>

**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  
201333014 201335014 201338052 201340020 201347022 201350044 201407014  
201410035 201411037 201411037 201415008 201415010 201417017 201419015  
201424024 201429027 201431032 201433016 201433017 201433020 201434022  
201434023 201451030 201451033 201505040 201505041 201505042 201507026  
201517008 201614040 201620011 201620011 201641025 201652029 201710035  
201710036 201710036 201718036 201720010 201733015 201744020

• Instrumentalities of U.S.

501.01-00

201749019 201503016 201503019 201509039

• Title-Holding Company

501.02-00

201309014 201552033 201617011

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

501.03-00

201202039 201202040 201203019 201203020 201203021 201203022 201203023  
201203030 201203031 201206018 201209009 201209010 201210041 201210044  
201215010 201215011 201217018 201217019 201217020 201217022 201217026  
201218016 201218017 201218019 201218022 201218023 201218041 201219025  
201219026 201219027 201219029 201221022 201221023 201224033 201224036  
201225014 201225015 201225016 201225017 201226029 201229001 201229010  
201231012 201231017 201232034 201232036 201235021 201235022 201239011  
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201245021 201245022 201245023 201245024 201245025 201245026 201245027  
201247016 201249016 201250027 201251018 201252020 201252021 201252022  
201252023 201252028 201304011 201309015 201309016 201309018 201313033  
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201327013 201327014 201327018 201327019 201328035 201329018 201329019  
201329020 201329021 201330037 201330040 201330042 201618013 201618013  
201634025 201634025 201634025 201646006 201731012 201731013 201731014  
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201350041 201350042 201350044 201350045 201350046 201351028 201402015  
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201405019 201405020 201405021 201405022 201405024 201406011 201406012  
201406013 201406014 201406015 201406017 201407015 201407018 201407019  
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201414021 201414022 201414023 201414025 201414026 201414032 201415004  
201415005 201415006 201415009 201416010 201417017 201417018 201417023  
201418054 201418055 201418057 201418058 201418059 201419015 201420020  
201421022 201423027 201423029 201424024 201424025 201428022 201433016  
201433018 201433020 201434023 201436050 201438029 201438030 201440020  
201440021 201441018 201442057 201442066 201445011 201445012 201445013  
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201452019 201452020 201502016 201503018 201503019 201503021 201505039  
201505040 201505041 201505042 201506011 201507023 201507026 201510058  
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201514011 201514012 201514014 201514015 201515034 201516066 201517009  
201517010 201517012 201517013 201517014 201518021 201519032 201519033  
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201534016 201534020 201538026 201538027 201539032 201539033 201548024  
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201603037 201603038 201603039 201603040 201603041 201603042 201608016  
201609006 201609007 201611019 201615015 201615015 201615022 201615022  
201620012 201620012 201620013 201620013 201620015 201620015 201623011  
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201645016 201647008 201647008 201647009 201647009 201647010 201647010  
201648018 201648019 201649014 201649015 201702039 201702040 201706018  
201706021 201706022 201710029 201710030 201710031 201710031 201710032  
201710032 201710034 201710035 201710035 201711014 201714030 201715002  
201715004 201716047 201716052 201717041 201717042 201717043 201717044  
201718037 201719018 201722029 201726013 201729022 201732030 201732031  
201732032 201732033 201732034 201737012 201738012 201738013 201742026  
201742027 201743019 201744020 201746026 201747008 201750016 201750017  
201751015 201751017 201751018 201751019 201751020 201751021 201752009  
201752009 201752010 201752010 201752011 201752011 201752012 201752012  
201752013 201752013 201752014 201752014

<ul style="list-style-type: none"> <li>• <i>Employee Benefit Organization (See Also 0501.09-00)</i> 201203032 201313033 201351025 201428019 201428024</li> </ul>	501.03-01
<ul style="list-style-type: none"> <li>• <i>Foundations</i> 201335014 201335023 201411037 201436051 201513005 201514016 201541013 201603033 201606030 201609001</li> </ul>	501.03-02
<ul style="list-style-type: none"> <li>• <i>Trusts</i> 201219029 201237019 201306023 201317011 201335014 201447049 201451032 201451035 201617011 201710031</li> </ul>	501.03-03
<ul style="list-style-type: none"> <li>• <i>Unincorporated Associations</i> 201241010 201731016</li> </ul>	501.03-04
<ul style="list-style-type: none"> <li>• <i>Corporations</i> 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 201521016 201521016 201521016 201521016 201550043 201615018 201615018 201622035 201643025 201702042 201712014 201717048 201718038 201721022 201740022 201742028 201743018</li> </ul>	501.03-05
<ul style="list-style-type: none"> <li>• <i>Civil Rights Groups</i> 201217021 201701023 201640019</li> </ul>	501.03-07
<ul style="list-style-type: none"> <li>• <i>Educational Organizations</i> 201252025 201303018 201304011 201305013 201323025 201327015 201345032 201405024 201415009 201417017 201417018 201424024 201426035 201433020 201435015 201440023 201445014 201503017 201509040 201510059 201516069 201527044 201550043 201608016 201619010 201621016 201644019 201717048 201741001</li> </ul>	501.03-08
<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 201210041 201317012 201328035 201445015 201451037 201702002 201703005 201744019</li> </ul>	501.03-11
<ul style="list-style-type: none"> <li>• <i>Libraries, Museums, etc.</i> 201221024 201517011</li> </ul>	501.03-13
<ul style="list-style-type: none"> <li>• <i>Literary Organizations</i> 201433020</li> </ul>	501.03-14
<ul style="list-style-type: none"> <li>• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201215011 201322041 201335024 201438032</li> </ul>	501.03-15
<ul style="list-style-type: none"> <li>• <i>Political Action Organizations</i> 201712015</li> </ul>	501.03-17
<ul style="list-style-type: none"> <li>• <i>Prevention of Cruelty Groups</i> 201337017</li> </ul>	501.03-18
<ul style="list-style-type: none"> <li>• <i>Public Recreation Facilities and Athletic Organizations</i> 201204020 201340021 201343028 201619010</li> </ul>	501.03-19
<ul style="list-style-type: none"> <li>• <i>Religious Organizations</i> 201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022</li> </ul>	501.03-20
<ul style="list-style-type: none"> <li>• <i>Research Organizations</i> 201701022</li> </ul>	501.03-21
<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201634025 201634025 201634025 201415003 201423030 201432037 201652029</li> </ul>	501.03-22

<ul style="list-style-type: none"> <li>• <i>Scientific Organizations</i> 201311030 201313032 201701022 201717048</li> </ul>	501.03-24
<ul style="list-style-type: none"> <li>• <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201632022 201340021 201415007 201451036 201505042 201716048</li> </ul>	501.03-25
<ul style="list-style-type: none"> <li>• <i>State Instrumentalities</i> 201411018</li> </ul>	501.03-26
<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i> 201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 201632020 201632021 201632023 201731016 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 201525011 201525011 201525011 201525012 201525012 201525012 201525012 201526020 201526021 201526023 201541012 201543019 201604018 201604018 201610026 201615016 201615016 201615017 201615017 201617012 201619010 201619010 201648020 201649016 201710033 201710033 201712017 201718039 201729023 201734010 201736024 201736025 201737013 201738012 201739016 201740023 201742028 201743018 201743019 201747008 <b>201802015 201802016</b></li> </ul>	501.03-30
<ul style="list-style-type: none"> <li>• <i>Cooperative Hospital Service Organizations</i> 201218016 201433018</li> </ul>	501.03-32
<ul style="list-style-type: none"> <li>• <i>Lessening the Burdens of Government</i> 201213029 201214034 201413012 201531022</li> </ul>	501.03-33
<ul style="list-style-type: none"> <li>• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 201204018 201205014 201213032 201214035 201215014 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201224031 201224034 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016 201329022 201731017 201749020 201331006 201333017 201333018 201334045 201335017 201338053 201338055 201349018 201351024 201403019 201403019 201403020 201406019 201409013 201411039 201414028 201424028 201425013 201429031 201443021 201449002 201451033 201503020 201505043 201507025 201511025 201511025 201518018 201552032 201615014 201615014 201640021 201641026 201642037 201710032 201710034 201710034 201736026 201750019 201801014 <b>201802018</b></li> </ul>	501.04-00
<ul style="list-style-type: none"> <li>• <i>Local Associations of Employees</i> 201321033 201321035 201321036 201321038 201323027 201323032 201443020 201736026</li> </ul>	501.04-01
<ul style="list-style-type: none"> <li>• <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 201406019 201451033</li> </ul>	501.04-02
<ul style="list-style-type: none"> <li>• <i>Political Activities Organizations</i> 201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403019 201403020 201424028 201449002 201552032 201615014 201615014</li> </ul>	501.04-03
<ul style="list-style-type: none"> <li>• <i>Community</i> 201338053</li> </ul>	501.04-06
<ul style="list-style-type: none"> <li>• <i>Homeowners Association</i> 201204017 201224032 201224035 201234028 201325016 201548020 201604019 201604019 201623013 201636044 201736027</li> </ul>	501.04-07
<ul style="list-style-type: none"> <li>• <i>Labor Organizations</i> 201217022 201311031 201646007</li> </ul>	501.05-00



<ul style="list-style-type: none"> <li>• <i>Agriculture and Horticulture Organizations</i> 201205011 201205015 201233018 201327015 201508011 201640024 201716049 201729021 201746027</li> </ul>	501.05-01
<ul style="list-style-type: none"> <li>• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 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 201521017 201521017 201521017 201521017 201527045 201540017 201617010 201631015 201633035 201633036 201633037 201639016 201649017 201702044 201715003 201717045 201718040 201721020 201733016 201736028 201750020 201751023</li> </ul>	501.06-00
<ul style="list-style-type: none"> <li>• <i>Performance of Particular Services for Members</i> 201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201701019 201731015 201749016 201347022 201411040 201424023 201425014 201432026 201529010 201529010 201540017 201605020 201622033 201633037 201639016 201649017 201715003 201726014 201733016 201736028 201746028 201750020 201751023</li> </ul>	501.06-01
<ul style="list-style-type: none"> <li>• <i>Conduct of Business for Profit</i> 201327015</li> </ul>	501.06-02
<ul style="list-style-type: none"> <li>• <i>Professional Associations (See Also 0501.03-11)</i> 201217022 201347022 201621017 201746028</li> </ul>	501.06-03
<ul style="list-style-type: none"> <li>• <i>Social Clubs</i> 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 201511024 201515035 201529011 201551010 201605021 201615019 201615019 201615021 201615021 201623012 201635007 201635008 201636045 201638028 201640020 201642036 201644021 201702043 201706020 201732035 201745013 201750021 201751022</li> </ul>	501.07-00
<ul style="list-style-type: none"> <li>• <i>Profit v. Not for Profit</i> 201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201615019</li> </ul>	501.07-01
<ul style="list-style-type: none"> <li>• <i>Distribution of Assets</i> 201204018 201213034 201213035 201515035</li> </ul>	501.07-02
<ul style="list-style-type: none"> <li>• <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030 201629009</li> </ul>	501.07-03
<ul style="list-style-type: none"> <li>• <i>Automobile Clubs</i> 201430019</li> </ul>	501.07-04
<ul style="list-style-type: none"> <li>• <i>Business with Nonmembers</i> 201204018 201219032 201634026 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 201615019 201615019 201635008 201706020</li> </ul>	501.07-05
<ul style="list-style-type: none"> <li>• <i>Payment of Benefits to Members</i> 201219032 201306027 201642036</li> </ul>	501.07-06
<ul style="list-style-type: none"> <li>• <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i> 201425015 201717046 201720011</li> </ul>	501.08-00

<ul style="list-style-type: none"> <li>• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036 201532037 201605015 201625004 201625018 201703014</li> </ul>	501.09-00
<ul style="list-style-type: none"> <li>• <i>Permissible Benefits</i> 201451040 201605015 201703014</li> </ul>	501.09-01
<ul style="list-style-type: none"> <li>• <i>Geographic Locale</i> 201221030 201330039 201330039 201415008</li> </ul>	501.09-02
<ul style="list-style-type: none"> <li>• <i>Inurement</i> 201321040 201634029 201634029 201634029 201351026 201605015 201625004 201625018 201734009</li> </ul>	501.09-03
<ul style="list-style-type: none"> <li>• <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014</li> </ul>	501.09-04
<ul style="list-style-type: none"> <li>• Domestic Fraternal Societies, Orders, and Associations 201240026 201340022 201620014 201620014 201721021</li> </ul>	501.10-00
<ul style="list-style-type: none"> <li>• Local Benevolent Life Insurance Associations, etc. 201247019 201431031</li> </ul>	501.12-00
<ul style="list-style-type: none"> <li>• <i>Mutual Ditch or Irrigation Companies</i> 201246038</li> </ul>	501.12-01
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031</li> </ul>	501.12-02
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028</li> </ul>	501.12-03
<ul style="list-style-type: none"> <li>• Cemetery Companies 201409009 201428011 201428029 201605019</li> </ul>	501.13-00
<ul style="list-style-type: none"> <li>• Credit Unions 201416009 201447039</li> </ul>	501.14-00
<ul style="list-style-type: none"> <li>• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201713012 201713013 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201525013 201525013 201525013 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016</li> </ul>	501.15-00
<ul style="list-style-type: none"> <li>• Organized to Finance Crop Operations 201333014</li> </ul>	501.16-00
<ul style="list-style-type: none"> <li>• Supplemental Unemployment Benefit Trusts 201406018 201411041</li> </ul>	501.17-00
<ul style="list-style-type: none"> <li>• Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015 201752015</li> </ul>	501.19-00
<ul style="list-style-type: none"> <li>• Religious and Apostolic Organizations 201310047</li> </ul>	501.26-00
<ul style="list-style-type: none"> <li>• Cooperative Hospital Service Organizations 201218016</li> </ul>	501.27-00
<ul style="list-style-type: none"> <li>• Dedication of Assets to an Exempt Organization 201706019</li> </ul>	501.29-00
<ul style="list-style-type: none"> <li>• Control of Corporation 201224031 201224034 201247017 201428029 201433017</li> </ul>	501.30-00

<ul style="list-style-type: none"> <li>• <i>Closely Controlled Organizations</i> 201306026</li> </ul>	501.30-01
<ul style="list-style-type: none"> <li>• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047</li> </ul>	501.30-02
<ul style="list-style-type: none"> <li>• <i>Proof of Exemption</i> 201235023 201701020 201649016 201710035 201710036 201710036</li> </ul>	501.31-00
<ul style="list-style-type: none"> <li>• <i>Domestic Fraternal Societies</i> 201404012</li> </ul>	501.31-01
<ul style="list-style-type: none"> <li>• <i>Income Inures v. does Not Inure to Private Individual</i> 201202038 201202039 201203024 201203025 201204019 201204021 201205010 201205012 201209011 201209012 201209013 201210042 201211025 201211026 201213030 201213031 201215012 201215013 201217019 201218021 201219028 201219032 201226029 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234030 201241011 201242015 201244021 201247018 201250025 201250027 201250029 201252024 201252026 201302040 201302041 201303017 201303019 201303020 201305011 201305012 201305013 201307014 201308032 201310046 201310049 201311029 201311030 201311033 201313032 201314045 201314048 201314049 201315029 201323028 201323035 201326019 201330037 201330043 201701021 201308032 201330037 201330043 201337017 201350047 201403018 201403018 201410035 201411038 201411039 201417017 201419019 201424024 201428022 201428026 201428027 201433019 201433020 201443021 201443022 201451043 201451045 201502017 201504017 201511026 201511026 201514011 201515037 201519033 201519034 201519035 201529012 201533014 201545028 201545029 201548021 201548025 201604018 201604018 201614038 201617011 201620011 201620011 201631014 201636046 201637017 201714031 201729023 201740023 201746027</li> </ul>	501.32-00
<ul style="list-style-type: none"> <li>• <i>Distribution of Assets to Private Individuals</i> 201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021 201228040 201230024 201232035 201234029 201252024 201252026 201302040 201303019 201303020 201305011 201305012 201308032 201310046 201310049 201311033 201314048 201315029 201323028 201330043 201308032 201330043 201403018 201403018 201411039 201428026 201440021 201502017 201504017 201511026 201511026 201519035 201525012 201525012 201525012 201525012 201545029 201548025 201614038 201636046 201640019 201640022 201740023 201751016</li> </ul>	501.32-01

<ul style="list-style-type: none"> <li>• Private v. Public Interest Served</li> </ul>	501.33-00
<p>201202038 201202039 201203024 201203025 201204019 201204020 201205010  201205011 201205012 201209011 201209012 201209013 201210042 201210043  201211025 201211026 201213031 201215012 201215013 201216040 201217019  201218021 201219028 201219029 201221023 201223020 201224031 201224034  201227006 201228040 201228041 201228042 201229001 201229010 201230024  201232035 201233018 201234029 201234030 201241011 201242015 201244021  201247017 201247018 201250025 201250027 201250028 201250029 201252024  201252025 201252026 201302040 201302041 201303017 201303019 201303020  201304011 201305011 201305012 201305013 201307014 201308032 201309019  201310046 201310048 201310049 201311028 201311029 201311030 201311033  201313032 201313033 201313034 201314045 201314046 201314047 201314048  201314049 201315029 201322053 201323028 201323035 201326019 201330043  201632020 201701020 201701022 201749017 201308032 201330043 201331007  201331008 201334043 201334044 201334045 201345032 201349023 201403017  201403017 201404013 201405024 201407019 201407020 201409012 201410035  201411039 201416010 201417017 201419015 201423031 201424024 201424027  201427018 201428023 201428028 201430014 201431032 201433019 201433020  201438030 201440021 201451043 201451045 201452018 201502017 201504017  201510058 201510059 201511026 201511026 201514011 201514013 201516066  201517019 201519033 201519035 201523021 201523022 201526021 201535019  201538025 201545029 201545030 201548021 201548025 201601014 201610025  201614038 201617011 201631014 201636046 201640019 201640022 201641026  201641027 201643026 201648020 201651016 201714030 201714031 201718036  201729023 201733015 201733017 201736025 201740023 201744020 201747009  201748010 201750018 201751016 201801013</p>	
<ul style="list-style-type: none"> <li>• Trustees Serve Private Interest</li> </ul>	501.33-01
<p>201226029 201228041 201236033 201315028 201350043 201414024 201451043  201451045 201652029</p>	
<ul style="list-style-type: none"> <li>• "Exclusively" Test</li> </ul>	501.35-00
<p>201221023 201228040 201237019 201303019 201303020 201306026 201322053  201632021 201701020 201334045 201340021 201345031 201345032 201405023  201407020 201414024 201415007 201431032 201433019 201452018 201505042  201511024 201511024 201523021 201529013 201538025 201540019 201545030  201617011 201702042 201712015 201718038 201721022 201729022 201733017  201737013 201747009 201801013</p>	
<ul style="list-style-type: none"> <li>• Business Activities</li> </ul>	501.36-00
<p>201234029 201250029 201310046 201314047 201329024 201330038 201701020  201330038 201334045 201404013 201405022 201405023 201407019 201428028  201431032 201433020 201510058 201514013 201525012 201525012 201525012  201525012 201545030 201601014 201617011 201645017 201702041 201702042  201714031 201720010 201734009 201747009 201801014</p>	
<ul style="list-style-type: none"> <li>• Section 501(c)(3) Organizations</li> </ul>	501.36-01
<p>201204021 201205013 201210041 201233017 201234030 201236033 201242017  201247017 201250027 201302041 201305013 201309019 201311029 201314045  201314049 201330037 201330038 201632021 201749017 201330037 201330038  201403017 201403017 201405023 201414024 201428022 201428023 201510058  201517008 201525011 201525011 201525011 201525011 201535019 201538025  201540016 201545031 201601014 201617012 201641025 201641027 201702041  201710031 201710033 201710033 201712017 201717048 201733015 201743018</p>	
<ul style="list-style-type: none"> <li>• Publishing Activities, Radio, Television, etc.</li> </ul>	501.36-03
<p>201204021 201252025 201433020 201526020 201710031 201710033 201710033</p>	
<ul style="list-style-type: none"> <li>• Fund Raising (See also 0512.06-00)</li> </ul>	501.36-04
<p>201323037 201407020 201416010</p>	
<ul style="list-style-type: none"> <li>• Legislative and Political Propaganda Activities</li> </ul>	501.38-00
<p>201415007 201505042</p>	

	• "Action" Organizations 201415007 201430014 201505042	501.38-01
	• Electing Expenditure Test 201239012 201415007	501.38-02
<b>Section 502</b>	<b>Feeder Organizations (Exempt v. Not Exempt)</b> 201317011 201444043	<b>502.00-00</b>
<b>Section 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt)</b> 201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008	<b>503.00-00</b>
	• Future Status of Organizations Denied Exemption 201209007 201209008 201520013 201520013	503.03-00
<b>Section 504</b>	<b>Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities</b>	<b>504.00-00</b>
	• Denial of Exemption 201205011 201205013 201217019 201446028 201510059	504.50-00
<b>Section 507</b>	<b>Termination of Private Foundation Status</b> 201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003	<b>507.00-00</b>
	• Termination Under Section 507(a)(1) 201230026 201417020 201417021 201427019	507.01-00
	• <i>Special Rules</i> 201345033 201345034	507.01-01
	• Termination Under Section 507(b)(1)(B) 201441018	507.04-00
	• Liability of Transferee Organizations 201243015 201244020 201321024 201321025	507.05-00
	• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030	507.06-00
	• Aggregate Tax Benefit 201244020 201321025 201603033 201603034	507.07-00
	• Substantial Contributor 201609001	507.08-00
	• Value of Assets 201321024 201321025	507.09-00
<b>Section 508</b>	<b>Special Rules With Respect to Section 501 (c)(3) Organizations</b>	<b>508.00-00</b>
	• New Organizations 201446025	508.01-00
<b>Section 509</b>	<b>Private Foundation Defined</b>	<b>509.00-00</b>
	• Definitions 201418067	509.01-00
	• <i>Private Foundation</i> 201306023 <b>201802017</b>	509.01-01
	• <i>Support</i> 201239011 201240036 201342011 201711014	509.01-02
	• Exceptions to Private Foundation Status 201335018 201417018	509.02-00

	• <i>Publicly Supported Organizations</i>	509.02-01
	201445015 201507024 201620016 201620016 201729025 201733019	
	• <i>Supporting Organizations</i>	509.02-02
	201314044	
	• <i>Churches</i>	509.02-04
	201310045	
	• Continuation of Private Foundation Status	509.03-00
	201424025	
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b>	<b>511.00-00</b>
	201206018 201219024 201251019 201701002 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 201626004	
	• Organizations Subject to Tax	511.01-00
	201406019	
	• Section 501(c)(2) Corporations	511.02-00
	201241018	
<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b>	<b>512.00-00</b>
	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 201630009 201636042 201636043 201710005 201710005 201710005 201729013 201729014 201730022	
	• Exception, Additions, and Limitations on Unrelated Income	512.01-00
	201206018 201425016 201430017 201503018 201644019	
	• <i>Rents and Royalties</i>	512.01-01
	201444043 201644019 201740002	
	• <i>Rent v. Ordinary Business Profits</i>	512.01-02
	201422027	
	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06)	512.04-00
	201329028 201333020 201413012 201613014 201613015 201636042 201636043 201729013 201729014 201730022	
	• Advertising (See Also 0501.26-02)	512.05-00
	201405029	
	• Fund-Raising Activities (See Also 0501.26-06)	512.06-00
	201330043 201330043	
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i>	512.09-03
	201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027	
	• Modifications	512.10-00
	201409009 201435017 201441018 201503018 201603032	

<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b>	<b>513.00-00</b>
	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 201710005 201710005 201729013 201729014 201730022	
	• Trusts	513.01-00
	201613014 201613015 201613015 201636042 201636043 201729013 201729014 201730022	
	• Sales and Service to Public	513.04-00
	201205013 201221024 201428030	
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b>	<b>514.00-00</b>
	201418061 201422027 201430017 201434024 201434026	
	• Rent and Deductions	514.01-00
	201740002	
	• Definitions--Debt-Financed Property	514.06-00
	201221024 201418061 201434024 201434026 201603032 201702002 201703005 201740002	
	• Acquisition Indebtedness	514.07-00
	201206018 201246040 201740002	
<b>Section 521</b>	<b>Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt)</b>	<b>521.00-00</b>
	201333014 201511020 201511020	
<b>Section 528</b>	<b>Certain Homeowners Associations</b>	<b>528.00-00</b>
	201210007 201214016 201223011	
	• Revocation of Election	528.04-00
	201244005 201327008	
	• Definition of Homeowners Association	528.05-00
	201204017	
<b>Section 529</b>	<b>Qualified State Tuition Programs</b>	<b>529.00-00</b>
	201310043 201317017	
<b>Section 531</b>	<b>Imposition of Accumulated Earnings Tax (Imposed v. Not Imposed)</b>	<b>531.00-00</b>
	201653017	
<b>Section 533</b>	<b>Evidence of Purpose to Avoid Income Tax (Proscribed Purpose v. Not Proscribed Purpose)</b>	<b>533.00-00</b>
	• Holding and Investment Companies	533.02-00
	201653017	
<b>Section 534</b>	<b>Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer)</b>	<b>534.00-00</b>
	201428023	
<b>Section 542</b>	<b>Definition of Personal Holding Company</b>	<b>542.00-00</b>
	• Stock Ownership Requirements	542.02-00
	201208025	
<b>Section 544</b>	<b>Rules for Determining Stock Ownership</b>	<b>544.00-00</b>
	201208025	
<b>Section 562</b>	<b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b>	<b>562.00-00</b>
	201205004 201244012 201304004 201516047	
	• Preferential Dividends	562.03-00
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	• Persons Treated as Grantors	671.02-00
	201226019 201326011 201430003 201430004 201430005 201430006 201430007 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201523017 201527004 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201628010 201653007 201653008 201653009 201739004	
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	201216034	
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	201330011 201330011 201338028 201430022 201444024	
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	201438014 201611002	
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	• Termination 201244004 201326007 201528007 201619001 201643016 201643017 201643018 201643019 201723008 201723009	708.01-00
	• Merger, Conversion or Consolidation 201619001 201643016 201643017 201643018 201643019	708.02-00
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	201525010 201525010 201525010	
	• Sharing Recourse Liabilities	752.06-00
	201525010 201525010 201525010 201525010	
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	201314013 201632006 201632007 201632008 201632009 201341002 201352008	
	201410014 201410019 201410020 201410021 201410022 201410023 201410024	
	201410024 201410025 201410026 201426012 201433010 201436045 201438008	
	201443011 201506001 201506002 201521012 201521012 201521012 201521012	
	201521012 201528027 201530004 201548012 201603018 201610002 201611008	
	201620002 201620002 201620003 201620003 201624016 201624020 201629002	
	201709005 201709006 201709009 201717014 201717038 201726002 201726010	
	201728015 201736007 201738007	
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	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 201525008 201525008	
	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	
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	201235015 201323015 201329003	
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	• Income Requirements	856.01-00
	201225008 201225009 201246013 201407011 201418022 201428002 201433005 201518010 201522002 201524017 201527012 201527013 201546006 201602003 201605005 201620001 201620001 201649013 201652012 201722016 201732012 201742008 201742009 201742010 201742011 201742012 201742013 201751011	
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**Section 1362**

**Election by Small Business Corporation**

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- Shareholder Consent 1362.01-01  
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• *Election After Termination* 1362.01-02  
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• *Late Elections* 1362.01-03  
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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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• Inadvertent Terminations

1362.04-00

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<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b> 201327009 201333008 201429025	<b>1366.00-00</b>
<b>Section 1367</b>	<b>Adjustment to Basis of Stock of, and Indebtedness Owning, Shareholders</b> 201237017 201421015 201440013	<b>1367.00-00</b>
<b>Section 1368</b>	<b>Distributions</b> 201207002 201216027 201328025	<b>1368.00-00</b>
	• Accumulated Adjustments Account 201421015 201440013 201446021	1368.01-00
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b> 201202014 201219003 201314008 201348007 201722008	<b>1374.00-00</b>
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b> 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001	<b>1381.00-00</b>
	• Certain Other Cooperatives 201228014	1381.02-00
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b> 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003	<b>1382.00-00</b>
	• Patronage Dividends 201228035	1382.02-00
	• Exceptions 201407003	1382.04-00
<b>Section 1385</b>	<b>Amounts Includible in Patron's Gross Income</b> 201604008 201604008 201750003	<b>1385.00-00</b>
<b>Section 1388</b>	<b>Definitions; Special Rules</b> 201234018 201750003	<b>1388.00-00</b>
<b>Section 1402</b>	<b>Definitions</b> 201402004 201402004	<b>1402.00-00</b>
	• Net Earnings From Self-Employment	1402.01-00
	• <i>Limited Partners</i> 201436049 201640014	1402.01-03
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.05-00
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 201202001 201311006 201727005 201727006	<b>1441.00-00</b>
	• Who must Withhold	1441.01-00
	• <i>Liability of Withholding Agent</i> 201428007	1441.01-02
	• Income Subject to Withholding v. Not Subject to Withholding	1441.02-00

	• <i>Sale or Exchange of Capital Assets</i> 201343020	1441.02-03	
	• Exemptions from Withholding	1441.03-00	
	• <i>Effectively Connected Income</i> 201428007	1441.03-01	
<b>Section 1461</b>	<b>Liability for Withheld Tax</b> 201503013	<b>1461.00-00</b>	
<b>Section 1501</b>	<b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b> 201213012 201306007 201726015	<b>1501.00-00</b>	
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201749002 201341018 201342004 201402001 201402001 201414009 201418033 201418043	<b>1502.00-00</b>	
	• 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 201402001 201411007 201507006 201524016 201528007 201540001 201603002 201605014 201610004 201722012 201723008 201723009 201726012	1502.13-00	
	• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 201605013 201722012	1502.13-01	
	• <i>Obligations of Members</i> 201707006	1502.13-02	
	• <i>Anti-Avoidance</i> 201640018	1502.13-03	
	• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
	• Limitation on Built-in Losses 201232011	1502.15-00	
	• Excess Losses 201749002 201350007 201441010	1502.19-00	

• Consolidated Net Operating Loss Deduction	1502.21-00
201206006 201208001 201208032 201214019 201223003 201223004 201224003 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010 201242008 201242010 201245009 201247005 201248012 201249004 201249010 201250002 201301009 201305005 201305010 201306001 201310024 201310025 201312025 201315002 201322034 201323011 201328028 201330001 201632002 201330001 201332003 201335007 201336002 201336004 201336008 201338019 201340003 201342005 201342008 201344005 201349008 201349009 201351016 201352005 201411011 201412004 201418016 201418020 201418033 201418043 201423003 201424001 201424015 201426024 201431005 201431008 201431009 201431010 201431012 201431013 201431014 201431015 201431016 201434001 201438004 201438019 201442013 201444015 201448001 201503008 201521007 201521007 201521007 201521007 201521007 201523011 201527038 201530015 201532004 201532030 201544021 201601010 201605018 201610010 201610011 201611005 201613013 201616006 201620009 201620009 201628003 201630003 201630003 201630004 201630004 201636016 201637002 201637003 201644005 201651011 201703010 201717039 201717040 201738005 201752007 201752007	
• Investment Adjustment	1502.32-00
201213013 201214012 201339001 201411007 201430002 201550028 201641019	
• Earnings and Profits	1502.33-00
201411007	
• Accumulated Earnings Tax on Separate Basis	1502.47-00
201316008	
• Life and Non-Life	1502.50-00
201210015 201213012	
• Filing Requirements	1502.75-00
201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201442018 201507003 201514007 201524008 201527036 201529001 201533004 201541006 201541006 201542005 201548016 201550033 201601007 201606019 201631004 201648012 201648014 201702019 201711008 201716007 201717018 201717023 201728002 201730008 201732025 201738006 201744011 201751012 <b>201802009</b>	
• <i>When Group Remains in Existence</i>	1502.75-10
201228002 201314028 201350007 201424010 201505006	
• <i>Common Parent No Longer in Existence</i>	1502.75-11
201250017 201326006	
• Taxable Year of Members of Group	1502.76-00
201520001 201520001 201414015 201520001	
• <i>Income Allocation</i>	1502.76-01
201235003 201542007	
• Common Parent Agent for Subsidiaries	1502.77-00
201522005 201552025	
• Separate Return Years	1502.79-00
201251003 201324004	
• Applicability of Other Provisions of Law	1502.80-00
201650013	
• Consolidated Returns for Subsequent Years	1502.89-00
201324004	

	• Election to File Separate Returns	1502.90-00
	• <i>Changes in Affiliated Groups</i> 201251003	1502.90-01
	• Carryover and Carryback 201228005 201312019	1502.92-00
	• Intercompany Transactions 201208034 201402001 201402001	1502.93-00
	• Stock Transactions 201208034	1502.94-00
	• Application of Section 382 with Respect to a Consolidated Group 201414009 201511012 201511012	1502.98-00
	• <i>Apportionment</i> 201207003 201414009	1502.98-05
	• <i>Limitation on Use of Credits and Net Capital Losses</i> 201435012	1502.98-08
	• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	1502.99-00
<b>Section 1504</b>	<b>Definitions</b>	<b>1504.00-00</b>
	201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012	
	• Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004	1504.01-00
	• Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003 201429007 201433013	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002	1504.02-01
	• <i>Maquiladora ISP - IRC Section 1504(d) Election</i> 201248002	1504.02-02
<b>Section 1563</b>	<b>Definitions and Special Rules</b>	<b>1563.00-00</b>
	201405009	
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b>	<b>2001.00-00</b>
	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	

<b>Section 2010</b>	<b>Unified Credit Against Estate Tax</b>	<b>2010.00-00</b>
	201612005 201612009 201612010 201618006 201618006 201632001 201632003 201632005 201632014 201632017 201632018 201701008 201410013 201418009 201421002 201532002 201537010 201550032 201603007 201603021 201604014 201604014 201604016 201604016 201605009 201605010 201605011 201606013 201608010 201613010 201613011 201614020 201614021 201614023 201614027 201614028 201614030 201615009 201615009 201615010 201615010 201617003 201620008 201620008 201621007 201622027 201624002 201624014 201624017 201624018 201624019 201626015 201626018 201626019 201630001 201630001 201630007 201630007 201630012 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 201710004 201710004 201710010 201710010 201710010 201710011 201710014 201710014 201710014 201712009 201716008 201716013 201716015 201717004 201717007 201718024 201718025 201718027 201719013 201719015 201719017 201719019	
<b>Section 2032</b>	<b>Alternate Valuation</b>	<b>2032.00-00</b>
	201216013 201216037 201236002 201431017 201441001 201451025 201503003 201719014	
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b>	<b>2032A.00-00</b>
	201224019 201230023 201418011 201633001 201652017 201743013	
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b>	<b>2033.00-00</b>
	201238004 201330033 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003 201707003 201707004 201707005	
	• Interest v. No Interest at Time of Death	2033.01-00
	201323007	
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b>	<b>2035.00-00</b>
	201223012 201238004 201647001 201647001 201702005 201709020	
	• Inclusion of Certain Property in Gross Estate	2035.01-00
	201323007 201342001 201702006	
	• Coordination with Other Code Sections	2035.06-00
	201327010	
<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b>	<b>2036.00-00</b>
	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 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509008 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 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201525001 201525001 201525001 201544005 201604001 201604001 201647001 201647001 201702005 201702006 201709020 201722007 201723002 201723003	
	• Retention of Possession or Enjoyment of Right to Income From Property	2036.01-00
	201735005	



	• Retention of Right to Designate Who Shall Enjoy Property or Income 201323007	2036.02-00
<b>Section 2037</b>	<b>Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)</b> 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 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201525001 201525001 201525001 201525001 201647001 201647001 201702005 201702006 201709020 201722007	<b>2037.00-00</b>
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b> 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 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 201511002 201511003 201511003 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201525001 201525001 201525001 201544005 201604001 201604001 201647001 201647001 201702005 201709020 201722007 201723002 201723003	<b>2038.00-00</b>
	• Power to Alter or Amend 201342001	2038.01-00
	• <i>Power to Change Beneficiaries or Their Shares</i> 201323007	2038.01-01
<b>Section 2040</b>	<b>Joint Interests (Included v. Not Included in Gross Estate)</b> 201216005	<b>2040.00-00</b>
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	• Pre-1942 Powers 201707003 201707004 201707005 201735009	2041.01-00
	• Post-1942 Powers 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004 201615004	2041.02-00

	• General Power v. Not a General Power	2041.03-00
	201207001 201208003 201208004 201634016 201634016 201634016 201634017 201634017 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	
	• Exercise of Powers	2041.05-00
	201425007	
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b>	<b>2042.00-00</b>
	201235006 201328030	
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i>	2042.07-09
	201327010	
<b>Section 2043</b>	<b>Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)</b>	<b>2043.00-00</b>
	201206005	
<b>Section 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b>	<b>2044.00-00</b>
	201528014 201536010 201603004 201615004 201615004 201721006	
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b>	<b>2053.00-00</b>
	201206005	
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	201745012	
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b>	<b>2055.00-00</b>
	201216045 201236022 201316004 201450003 201702004	
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
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	201333006	
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction)</b>	<b>2056.00-00</b>
	201243004 201634018 201634018 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018	
	• Terminable Interests	2056.01-00
	201731006 201450002 201624015 201717001 201751005	
	• Qualified Terminable Interest Property	2056.07-00
	201303003 201410011 201426016 201447008 201528014 201536002 201536010 201603004 201608001 201615004 201615004 201636019 201721006	
	• <i>Effective Election</i>	2056.07-01
	201345006 201636026 201714020	
	• <i>Partial Election</i>	2056.07-02
	201447008	
	• <i>Qualifying Interest</i>	2056.07-03
	201410011	
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	201410011 201416007	

	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen 201634018 201634018 201634018 201634018	2056.19-00
	• <i>Exception For Property Transferred to Qualified Domestic Trust</i> 201634018 201634018 201634018 201634018	2056.19-02
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<b>Section 2203</b>	<b>Definition of Executor</b> 201405016	<b>2203.00-00</b>
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	• Gifts Indirectly Made 201208026 201442053	2511.04-00
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<b>Section 2512</b>	<b>Valuation of Gifts</b>	<b>2512.00-00</b>
	201206005 201330033 201330033	
	• Transfers for Insufficient Consideration	2512.13-00
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	201210008 201310002 201310003 201310004 201310005 201310006 201634015 201634015 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	
	• Power Created on or Before October 21, 1942 201707003 201707004 201707005	2514.01-00
	• Power Created After October 21, 1942 201435007 201615004 201615004 201729009	2514.02-00
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	201208005 201245004 201516056	
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- Section 42; Low-Income Housing Credit 9100.01-00  
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- Section 59(e) 9100.02-00  
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- Section 146; Volume Cap 9100.03-00  
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• Other

9100.22-00

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- Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00  
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- Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00  
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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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<b>Section 9102</b>	<b>Administrative Procedure Act</b>	<b>9102.00-00</b>
	• Revenue Procedures 201351023	9102.01-00
<b>Section 9103</b>	<b>Attorneys</b>	<b>9103.00-00</b>
	• Authority 201736021	9103.01-00
	• Practice 201329015 201330035 201330035	9103.02-00
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Royalties</i> 201519003	9114.01-12
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	• <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	9114.03-06
	• <i>China</i> 201438020	9114.03-07
	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20

	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b> 201315022	<b>9115.00-00</b>
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
<b>Section 9200</b>	<b>Tax Shelter (Use This Category Only When No Other Category Is Appropriate)</b> 201347013	<b>9200.00-00</b>
<b>Section 9832</b>	<b>Definitions for Chapter 100</b> 201618010 201618010 201610021 201616008	<b>9832.00-00</b>
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 201213025 201310032 201319019 201333009 201421021 201432018 201504016 201637014 201637015 201750003	<b>9999.00-00</b>
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020 201614032	9999.92-00
	• <i>Freedom of Information Act</i> 201515028 201621011 201631011	9999.92-01
	• <i>Privacy Act</i> 201742023	9999.92-02
	• Substance v. Form Issues Not Contained in Present List 201311023 201501012	9999.97-00

• Not Able to Identify Under Present List

9999.98-00

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