

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

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

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

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

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

Section 1	Tax Imposed	1.00-00
	• Joint Returns and Surviving Spouses 201830012	1.02-00
	• Unearned Income of Minor Children 201729001	1.10-00
	• Maximum Capital Gains Rate 201515001	1.11-00
Section 2	Definitions and Special Rules	2.00-00
	• Certain Married Individuals Living Apart 201334041	2.03-00
Section 23	Credit for Adoption Expenses 201413009	23.00-00
	• Qualified Adoption Expenses - In General	23.01-00
	• <i>Domestic Re-Adoption After Final Foreign Adoption</i> 201509037	23.01-03
Section 25	Interest on Certain Home Mortgages (Credit for) 201931001	25.00-00
Section 25A	Hope and Lifetime Learning Credits 201509030	25A.00-00
Section 32	(Former Section 43 Redesignated Section 32) Earned Income Credit 201931008	32.00-00
Section 34	Certain Users of Gasoline and Special Fuels 201203015	34.00-00
Section 38	General Business Credit 201310001 201548006 201640010	38.00-00
Section 39	Carryback and Carryforward of Unused Credits 201548006	39.00-00
Section 40	Alcohol Used as Fuel 201203015	40.00-00
Section 41	Credit for Increasing Research Activities 201423023 201650012 201718011	41.00-00
Section 42	Low-Income Housing Credit 201206002 201218006 201223005 201243011 201311007 201324014 201338010 201352009 201429005 201431001 201436046 201441002 201444013 201451018 201501005 201505037 201516061 201518011 201527017 201535003 201539020 201552012 201606018 201606021 201606022 201606023 201606026 201616007 201724005 201742020 201813005 201832002 202015016	42.00-00
	• Qualified Basis 201515007	42.03-00
	• Responsibilities of Housing Credit Agencies	42.13-00
	• <i>Qualified Allocation Plan</i> 201527017	42.13-01
	• Secretary's Authority to Provide Regulations	42.14-00
	• <i>Correction of Administrative Errors and Omissions</i> 201237013 201342003	42.14-01

Section 45	Electricity Produced from Certain Renewable Sources 201205005 201210022 201210023 201216017 201223002 201224001 201226002 201226003 201235002 201236007 201236008 201237007 201237008 201238013 201242012 201246012 201308021 201311003 201319001 201319002 201319004 201320003 201322003 201322004 201322005 201326002 201326003 201326004 201326005 201329002 201330005 201520002 201520003 201308021 201330005 201332005 201332006 201334008 201344004 201345003 201407006 201407007 201418027 201418028 201418029 201419006 201419008 201421008 201421009 201424019 201430008 201430009 201430010 201440016 201440017 201441005 201442001 201448007 201448008 201448009 201448010 201448011 201448012 201448013 201448014 201503002 201506005 201510026 201514004 201516038 201516039 201519019 201519024 201520002 201520003 201524018 201528032 201528033 201533001 201533002 201538004 201538005 201825025 201825026 201923019 201946007 202020011	45.00-00
Section 45B	FICA Tax Credit on Employee Tips 201347020	45B.00-00
Section 45C	(Formerly Section 28) Clinical Testing Expenses for Certain Drugs 201802003	45C.00-00
	• Clinical Testing 201524021	45C.03-00
	• Coordination with Section 41 Credit	45C.04-00
	• <i>Expenses in Base Period Research Expenses</i> 201740018	45C.04-02
	• Limitation In Case of Certain Regulated Companies	46.06-00 R
	• <i>Special Rule for Ratable Flow-Through</i> 201318004 201318005 201318006	46.06-02 R
Section 47	Rehabilitation Credit 201228019 201234020 201412005 201450006 201641022 201725001 201907003 201924011	47.00-00
	• General Rule; Percentages 201228015 201228016 201418035	47.01-00
Section 48	Energy Credit; Reforestation Credit 201208035 201308005 201326008 201326009 201308005 201426013 201444025 201450013 201523014 201524024 201550023 201550024 201611011 201949002	48.00-00
Section 50	Special Rules for Computing Investment Credit 201310001 201412005 201426013 201507020 201550023 201550024 201640010 201641022 201725001 201949002	50.00-00
	• Recapture on Disposition	50.01-00
	• <i>Early Disposition</i> 201507020	50.01-01
	• Prior Rules Applicable 201505038	50.04-00
Section 53	Credit for Prior Year Minimum Tax Liability 201246034 201638029	53.00-00
Section 56	Adjustments In Computing Alternative Minimum Taxable Income 201226021 201444040	56.00-00
	• Adjustment Based on Energy Preferences	56.54-00
	• <i>Intangible Drilling Cost Preference</i> 201710023 201722028	56.54-04

Section 57	Items of Tax Preference	57.00-00
	• Intangible Drilling Costs 201235010	57.03-00
Section 59	Other Definitions and Special Rules	59.00-00
	201324008 201422016 201422022 201422023 201422024 201430012	
	• Optional 10-year Writeoff of Certain Tax Preferences	59.05-00
	• <i>Research and Experimental Expenditures</i> 201236013	59.05-08
Section 61	Gross Income v. Not Gross Income	61.00-00
	201207001 201208003 201208004 201218003 201221002 201221004 201223012 201235001 201238004 201243004 201245007 201252005 201307005 201310039 201311002 201322023 201323006 201338005 201342001 201342010 201401001 201406001 201415011 201417007 201418007 201423020 201424004 201429022 201433015 201436005 201436043 201442065 201443004 201501010 201504005 201504011 201516022 201516023 201532016 201607004 201617002 201619009 201628008 201636036 201636037 201651002 201651012 201702005 201702006 201705003 201722004 201722007 201743010 201831011 201904004 201918016 201928004	
	• Return of Capital v. Income 201444001	61.02-00
	• Bargain Purchase 201636036 201636037	61.05-00
	• <i>Dividend</i> 201636036 201636037	61.05-04
	• Compensation for Services	61.09-00
	• <i>Discharge of Indebtedness</i> 201525010	61.09-18
	• Refunds and Reimbursements 201401001 201617002	61.13-00
	• <i>Moving Expenses</i> 201617002	61.13-06
	• Rents and Royalties	61.16-00
	• <i>Lease v. Sale</i> 201351022	61.16-03
	• <i>Improvements by Lessee</i> 201436048	61.16-09
	• Discharge of Indebtedness 201228023 201310031 201321019 201743011 202017023	61.22-00
	• Damages, Court Awards, Settlements 201203013 201208030 201306018	61.28-00
	• <i>Return of Capital--Basis</i> 201208030	61.28-03
	• Assignments 201552001	61.30-00
	• <i>Anticipatory Assignment of Income</i> 201232024 201551006	61.30-03
	• Indians	61.32-00

	• <i>Income Directly Derived From Land</i> 201710026	61.32-01
	• Governmental Benefits and Subsidies 201429022 201527018 201743010 201815005 201816004	61.40-00
	• Recovery of Items Previously Deducted--Tax Benefit 201625019	61.44-00
	• Fringe Benefits 201350032	61.53-00
Section 62	Adjusted Gross Income Defined	62.00-00
	• Trade and Business Deductions of Employees	62.02-00
	• <i>Reimbursements</i> 201219021	62.02-02
Section 63	Taxable Income Defined 201309013	63.00-00
Section 71	Alimony--Separate Maintenance Payments 201206005 201531013 201648001	71.00-00
Section 72	Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income) 201221032 201240018 201322035 201632004 201351020 201417025 201424014 201443015 201510060 201515001 201519001 201625001 201831006 201848011 201945001 201945002 201945003 201945004 201945005 201945006 201945007 201945008 201945009 201946002 201946003 201946004 201946005 201946006 201946008 201946011 201948002 202024008 202024009	72.00-00
	• Exclusion Ratio 201519001	72.01-00
	• Investment in Contract 201515001 201519001	72.02-00
	• Employee Contributions 201519001	72.05-00
	• Amounts Not Receivable as Annuities 201519001 201617004	72.07-00
	• Loans As Distributions	72.16-00
	• <i>Exception For Certain Loans</i> 201736022	72.16-01
	• Required Distributions Where Holder Dies 201302015 201302016 201330016 201330016 201532026 201617004	72.19-00
	• <i>Exceptions</i> 201302015 201302016 201532026	72.19-01
	• Tax on Early Distributions from Qualified Retirement Plans 201417025 201527042	72.20-00
	• <i>Substantially Equal Payments</i> 201235029 201434030	72.20-04
	• Treatment of Modified Endowment Contracts 201617004	72.22-00
Section 78	Dividends Received From Certain Foreign Corporations by Domestic Corporations Choosing Foreign Tax Credit 201320014	78.00-00

Section 79	Group-Term Life Insurance--Employees (Payments Included v. Not Included) 201350032 201542003	79.00-00
Section 83	Property Transferred in Connection With Performance of Services 201348012 201528001	83.00-00
	• Election to Include in Gross Income in Year of Transfer 201438006 201606015	83.02-00
	• <i>Time for Making Election</i> 201405008	83.02-03
	• <i>Revocability of Election</i> 201322007 201441006 201625007 201625008 201625010 201644015 201644016 201644017	83.02-04
	• Special Rules	83.03-00
	• <i>Substantial Risk of Forfeiture</i> 201947010	83.03-01
Section 101	Certain Death Benefits (Excluded v. Not Excluded From Gross Income) 201217017 201235006 201443015 201736019 202018003	101.00-00
	• Life Insurance Proceeds Payable by Reason of Death	101.01-00
	• <i>Transfer for Consideration</i> 201308019 201308019 201332001 201423009 201426005	101.01-02
	• Flexible Premium Contracts Before 1985 201617004	101.05-00
Section 103	Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations) 201213010 201537022 201735020	103.00-00
	• State and Local 201830006	103.02-00
	• <i>Political Subdivisions</i> 201334038 201445002 201816007	103.02-01
	• <i>On Behalf Of</i> 201442037 201702009	103.02-02
Section 104	Compensation for Injuries and Sickness (Excluded v. Not Excluded) 201210012 201313018 201317007 201342007 201415011 201702008 201702015 201703013 201719025 201819004 201845020 201950004	104.00-00
	• Health and Accident Insurance 201313018 201342007 201544019	104.01-00
	• Workmen's Compensation 201211003 201315001 201318001 201340005 201343013 201347012 201352006 201441004 201521009 201606020 201637006 201643003 201819004	104.02-00
	• Damages 201248019 201311006 201327002 201328022 201346010 201702008 201702015	104.03-00
Section 105	Accident and Health Plans (Excluded v. Not Excluded) 201410030 201413006 201527040 201547006 201601012 201611003 201622031 201639001 201703013 201719025 201805002 202023001	105.00-00
	• Expended for Medical Care 201410030	105.02-00

Section 106	Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded)	106.00-00
	201245010 201345020 201410030 201413004 201413006 201527040 201528004 201547006 201601012 201611003 201622031 201639001 201703013 201719025 201805002 202023001	
	• Contributions by Employees	106.01-00
	201640015	
Section 108	Income From Discharge of Indebtedness	108.00-00
	201218011 201228023 201316009 201316010 201325004 201338007 201420007 201420008 201420009 201432009 201447011 201451006 201509020 201509021 201509022 201509023 201509024 201509025 201516035 201528003 201815016 202017023	
	• Exclusion From Gross Income	108.01-00
	201212002 201212003 201212004 201212005 201212006 201212007 201316009 201316010 201338007 201415002 201420007 201420008 201420009 201432009 201447011 201451006 201451023 201519011 201528003 201637008 201750015	
	• <i>Title 11 Case</i>	108.01-01
	201510025	
	• <i>Insolvent Taxpayer</i>	108.01-02
	201718023	
	• Reduction of Tax Attributes	108.02-00
	201316009 201316010 201338007 201420007 201420008 201420009 201432009 201447011 201451006	
	• <i>Election to Reduce Basis of Depreciable Property First</i>	108.02-01
	201212002 201212003 201212004 201212005 201212006 201212007 201316009 201316010 201338007 201420007 201420008 201420009 201432009 201447011 201451006 201528003 201637008 201637009 201750015	
	• Meaning of Terms and Special Rules	108.03-00
	201510025	
	• General Rules for Discharges of Indebtedness	108.04-00
	201250022	
	• Student Loans	108.05-00
	201815016	
Section 111	Recovery of Certain Items Previously Deducted (Excluded v. Not Excluded)	111.00-00
	201530022 201545026 201625019 201702029 201825012 201927001	
	• Did Not Reduce Income Tax	111.01-00
	201423020	
	• Tax Refunds	111.06-00
	201423020	
Section 115	Income of States, Municipalities, etc.	115.00-00
	201202012 201210014 201219006 201219012 201225007 201230017 201230019 201237005 201244010 201245017 201248011 201303008 201308010 201308011 201310010 201310026 201314021 201314022 201314023 201314024 201634012 201308010 201308011 201338029 201338034 201346006 201441003 201442037 201509001 201515016 201516031 201528010 201537019 201538011 201550026 201551001 201551002 201606004 201634012 201635004 201652001 201712001 201712002 201714001 201718001 201720001 201735001 201736015 201742002 201818008 201818009 201821002 201821003 201821004 201837011 201844001	
	• Indirect Burden on the State	115.01-00
	201607025	

	• Essential Governmental Function 201219006 201225007 201237005 201310010 201330008 201330008 201338029 201425001 201425010 201441003 201509001 201515016 201528010 201538011 201550026 201551001 201551002 201635004 201818008 201818009 202019026	115.03-00
	• Income Accruing to the State 201606004 201635004 201742002 201930004	115.06-00
	• <i>Accruing to the State v. Accruing to Nongovernmental Persons</i> 201606004 201742002 202019026	115.06-02
	• Filing Requirements 201550026 201551001 201551002 201735001 201736015 201844001	115.07-00
Section 117	Qualified Scholarships 201302023	117.00-00
	• Scholarship or Fellowship Grant 201302023	117.02-00
	• Limitation 201705001	117.05-00
	• <i>Other Services</i> 201328020	117.05-02
	• <i>Required As Condition</i> 201328020	117.05-03
	• <i>Reporting and Withholding Requirements</i> 201705001	117.05-06
	• Qualified Tuition Reduction 201516030	117.06-00
	• <i>Discrimination in Favor of Highly Compensated Employees</i> 201516030	117.06-05
Section 118	Contributions to the Capital of a Corporation 201221002 201532029	118.00-00
	• Contributions by Shareholders	118.01-00
	• <i>Nonshareholder Contributions</i> 201813016	118.01-02
	• Contributions in Aid of Construction 201813016	118.02-00
Section 119	Meals or Lodging Furnished for Convenience of Employer (Excluded v. Not Excluded) 201903017	119.00-00
Section 121	Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a)) 201221004 201428008 201944006	121.00-00
	• General Requirements 201628002	121.01-00
Section 125	Cafeteria Plans 201413005 201413006	125.00-00
Section 130	Certain Personal Injury Liability Assignments 201435006	130.00-00
	• Qualified Funding Asset 201348006 201431002	130.01-00

	• Qualified Assignment 201435006	130.02-00
Section 131	Certain Foster Care Payments	131.00-00
	• Difficulty of Care Payments 201623003 201624012	131.02-00
Section 132	Certain Fringe Benefits	132.00-00
	201302039 201810007	
	• Working Condition Fringe 201201003	132.03-00
	• De Minimis Fringe 201350037 201903017	132.04-00
	• <i>In General</i> 201219021	132.04-01
	• <i>Certain Eating Facilities</i> 201903017	132.04-02
	• Transit Passes / Van Pools 201532016 201949019	132.10-00
Section 136	Energy Conservation Subsidies Provided by Public Utilities	136.00-00
	201607004	
Section 141	Private Activity Bond; Qualified Bond	141.00-00
	201213010 201216009 201228029 201346002 201412011 201630011 201641002 201726007 201739002	
	• Private Business Tests 201346002 201727003	141.01-00
	• <i>Business Use Test</i> 201435013 201830006	141.01-01
	• <i>Security or Payment Test</i> 201346002 201519015 201830006	141.01-02
	• <i>Output Facilities</i> 201507002 201830006	141.01-04
	• Private Loan Financing Test 201246007 201246032	141.02-00
	• Qualified Bond 201847001	141.05-00
	• Management Contracts 201228029 201338026 201338031 201412011 201622003	141.07-00
	• <i>Safe Harbor</i> 201338026	141.07-01
Section 142	Exempt Facility Bond	142.00-00
	201232006	
	• Special Rules	142.02-00
	• <i>Governmentally Owned</i> 201918008	142.02-01
	• Airports, Docks and Wharves, and Mass Commuting 201847001	142.03-00
	• Qualified Residential Rental Project 201232006 201606018 201606026 201910020	142.04-00

	• 20/50 Test 201232006	142.04-01
	• 40/60 Test 201232006	142.04-02
	• Furnishing Water 201507002	142.05-00
Section 143	Mortgage Revenue Bonds; Qualified Mortgage Bond and Qualified Veterans' Mortgage Bond 201723017	143.00-00
Section 144	Qualified Small Issue Bond; Qualified Student Loan Bond; Qualified Re-development Bond	144.00-00
	• Student Loan Bonds; Defined 201447023	144.02-00
Section 146	Volume Cap 201528005 201615008 202008005	146.00-00
	• Carryforward of Allocation 201528005 201615008 202008005	146.07-00
Section 147	Other Requirements Applicable to Certain Private Activity Bonds 201430001	147.00-00
	• No Sky Boxes, Airplanes, etc. 201847001	147.05-00
	• Public Approval Requirement 201430001	147.06-00
Section 148	Arbitrage 201424002 201435013 201502008 201538013 201723017 201727003	148.00-00
	• Higher Yielding Investment 201435013	148.02-00
	• Penalty in Lieu of Rebate 201539029	148.09-00
Section 149	Bonds Must Be Registered To Be Tax Exempt; Other Requirements	149.00-00
	• Registration Required Bond 201806007	149.01-00
	• Advance Refundings 201811009 201843009	149.03-00
Section 150	Definitions and Special Rules 201326007 201528035 201726001 201811009	150.00-00
	• General Rules	150.01-00
	• 501(c)(3) Organization 201748011	150.01-04
	• Qualified Scholarship Funding Bond 201528035 201726001	150.04-00
Section 152	Dependent Defined 201212016 201415011	152.00-00
	• Support Test for Children of Divorced Parents	152.08-00
	• Release of Exemption 201602009	152.08-02

Section 162	Trade or Business (Deductible v. Not Deductible)	162.00-00
	201213023 201247010 201308027 201310039 201308027 201333005 201341029 201341031 201343003 201350008 201350009 201350010 201350026 201350027 201350028 201350029 201350030 201350031 201412002 201437004 201440027 201451014 201536006 201548011 201552028 201617002 201651014 201718029 201724012 201803005 201825027 201912001 202005019 202018005 202019023	
	• Trade or Business v. Not a Trade or Business 201528026	162.01-00
	• <i>Reasonable Expectation of Profit v. No Reasonable Expectation</i> 201543013	162.01-08
	• Ordinary and Necessary (See Also Specific Headings Infra This Section) 201528026	162.02-00
	• Certain Goods and Services	162.04-00
	• <i>Capture Insurance</i> 201219009 201219010 201219011 201224018 201533011	162.04-03
	• Certain Business Expenses	162.05-00
	• <i>Compromise Settlement of Claims</i> 201825027	162.05-03
	• <i>Campaign, Political, etc., Expenses</i> 201616002	162.05-10
	• Compensation	162.07-00
	• <i>Payment of Insurance Premiums</i> 201228037	162.07-31
	• Cost of Goods Sold	162.15-00
	• <i>Cost of Materials</i> 201614037	162.15-02
	• Expenditures Against Public Policy 201308027 201308027	162.21-00
	• <i>Fines and Penalties</i> 201308027 201308027 201513003 201528026 201623006 201748008 201825027	162.21-01
	• <i>Kickbacks, Rebates, etc.</i> 202003004	162.21-05
	• Lobbying and Political Expenditures	162.24-00
	• <i>Lobbying Activities</i> 201543013	162.24-12
	• Legal Expenses	162.25-00
	• <i>Expenses of Another Individual or Entity</i> 201747006	162.25-18
	• Gift v. Deductible Expense 201543013	162.29-00
	• Stock Reacquisition Expenses 201204010	162.34-00
	• Health Insurance Costs of Self Employed Individuals 201912001	162.35-00
	• Million Dollar Cap - Executive Employee Compensation	162.36-00

	• <i>Covered Employees</i> 201321017 201543003 201725024	162.36-02
	• <i>Outside Directors</i> 201733004	162.36-05
Section 163	Interest 201207009 201224027 201224028 201313013 201316003 201646003 201405005 201442052 201451027 201518009 201721015	163.00-00
	• Installment Purchases 201405005	163.01-00
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Interest</i> 201217003	163.03-02
	• <i>Investment Income and Expenses</i> 201213008 201214004 201217004 201745007	163.03-03
	• Personal Interest in General 201306018	163.05-00
	• Qualified Residence Interest 201201017	163.06-00
	• <i>Acquisition Indebtedness</i> 201201017 201328023	163.06-01
	• <i>Home Equity Indebtedness</i> 201201017	163.06-02
	• Original Issue Discount	163.07-00
	• <i>S Corporations</i> 201405005	163.07-07
	• Registration-required Obligations 201504004 201610015 201614026	163.08-00
	• Limitation on Deduction for Certain Interest Paid By Corporation to Related Person 201202021	163.10-00
	• Disqualified Debt Instruments 201336018 201517003	163.13-00
	• Repurchase Premium 201707006	163.17-00
Section 164	Taxes 201202004 201309004 201442020 201452015 201516007 201537015 202007016	164.00-00
	• Real Property Taxes 201232018 201310029	164.01-00
	• Taxes Assessed Against Local Benefits 201310029	164.09-00
	• Other 201531016	164.12-00
Section 165	Deductions For Losses 201240007 201240015 201306018 201308025 201325007 201328031 201612003 201308025 201343021 201351020 201411030 201451004 201451014 201511018 201511022 201515001 201529008 201642035 201737011 201829004 201830005 201910001 202004010	165.00-00

	• Limitations on Losses of Individuals - Transaction Entered Into For Profit 201515001	165.03-00
	• Limitations on Losses of Individuals - Casualty and Theft 201213022 201346009 201445009	165.04-00
	• Worthless Securities 201252008 201333012 201524016 201552026 201610004 201650013 201829004 201830005	165.06-00
	• <i>Securities In Affiliated Corporations</i> 201314005 201325007 201347002 201829004	165.06-02
	• <i>Other</i> 201548003	165.06-03
	• Disaster Losses 201306017 201542002 202002014	165.07-00
	• Wagering Losses 201539028	165.08-00
	• Other 201552026	165.11-00
	• Abandonment Losses 201612003	165.13-00
Section 166	Bad Debts 201328031 201515018 201602005 201842006	166.00-00
	• Partially Worthless Debt 201642034	166.03-00
	• Worthless Securities 201450011	166.05-00
	• Other 201302024	166.06-00
Section 167	Depreciation 201221002 201317003	167.00-00
	• Property Used in the Trade or Business 201330034 201330034	167.01-00
	• Reasonable Allowance 201625011	167.03-00
	• Basis 201214007 201249013	167.07-00
	• Tangibles	167.13-00
	• <i>Buildings</i> 201515007	167.13-05
	• Date Property Placed in Service 201205005 201302007 201311003 201326008 201326009	167.19-00
	• Public Utility Property 201718017 201722006 202020011	167.22-00
	• <i>Normalization Rules</i> 201223013 201223014 201334036 201418024 201436037 201436038 201438003 201519021 201531010 201531011 201531012 201532018 201532024 201532025 201534001 201541010 201544018 201548017 201603017 201619005 201640005 201709008 201717008 201718015 201739001 201743009 201745002 201752002 201817006 201828010 201842001 201921005 201949006 202020011	167.22-01

	• Computer Software 201549024	167.28-00
Section 168	Modified Accelerated Cost Recovery System	168.00-00
	201202017 201246034 201249003 201713004 201713005 201340006 201347013 201447018 201505029 201505030 201505031 201505032 201505033 201506007 201507014 201507015 201508004 201508005 201508006 201508007 201510031 201510032 201510033 201510034 201510035 201515007 201516021 201516041 201536003 201537005 201537006 201538003 201609002 201642010 201714004 201714005 201714006 201718017 201733007 201750012 201901004 201905001 201906001 201928008 201929012 201930015 201930016 201935008 202004008 202020011	
	• Recovery Period 201216029	168.18-00
	• Classification of Property 201216029 201243003 201244015 201310028 201404001 201509029 201543001	168.20-00
	• <i>Assigned</i> 201539024	168.20-01
	• Public Utility Property 202017027	168.24-00
	• <i>Normalization Rules</i> 201816005 201824005 201824006 202009014 202010002 202017015	168.24-01
	• Property Used Predominantly Outside the United States 201216008 201510038	168.25-00
	• Alternative Depreciation System (ADS) 201316006 201316007	168.29-00
	• <i>Outside the United States</i> 201324005 201324006 201943021	168.29-01
	• <i>Tax-Exempt Use Property</i> 201436048 201606005 201722001 201737002	168.29-02
	• Redeterminations, Changes in Use 201228036 201450001	168.32-00
	• Retirements 201710006	168.35-00
Section 169	Amortization of Pollution Control Facilities	169.00-00
	• Election of Amortization 201217015	169.02-00
Section 170	Charitable, Etc. Contributions and Gifts	170.00-00
	201321012 201437004 201551003 201608012 201641021 201848005 202002011	
	• Time of Making Contribution 201730012 201730017 201730018 201730019	170.01-00
	• Value of Contribution 201319010 201443019 201443020	170.02-00
	• Percentage Limitations	170.07-00
	• <i>Educational Organizations</i> 201417018	170.07-02
	• <i>Publicly Supported Organizations</i> 201621015 201952009	170.07-06

	• Percentage Limitations - Corporations 201226021	170.08-00
	• Donees of Charitable Contributions in General 201228026 201239011 201240036 201342011 201711014	170.09-00
	• <i>United States, States, Political Subdivisions, Etc.</i> 201228026 201837011	170.09-01
	• <i>Religious, Charitable, Etc. Organizations</i> 201438032	170.09-02
	• Carryovers	170.10-00
	• <i>Individuals</i> 201928014	170.10-01
	• <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
	• <i>Qualified Appreciated Stock</i> 201848005	170.11-05
	• 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 202002011 202020002	170.14-00
	• Other 201307008 201322046 201403016 201936002 201936003	170.19-00
Section 172	Net Operating Loss Deductions (Deductible v. Not Deductible) 201226021 201243014 201315002 201328028 201328031 201536011	172.00-00
	• Carryback and Carryover 201228013 201233006 201249004 201309013 201310025 201335007 201532004 201616009 201628003 201919012 201928014	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
Section 174	Research and Experimental Expenditures (Deductible v. Not Deductible) 201324008 201718011	174.00-00
	• Election to Amortize 201236013	174.01-00
Section 179	Election to Expense Certain Depreciable Business Assets 201415009	179.00-00
	• Section 179 Property 201234024	179.01-00

Section 195	Start Up Expenditures 201927021	195.00-00
Section 197	Amortization of Goodwill & Certain Other Intangibles 201203004 201228011 201317003 201501011 201543014 201642032 201702035 201709003 201820013 201906002 202024002 • Certain Elections for Intangible Property 201214014	197.00-00 197.01-00
Section 213	Medical, Dental, etc., Expenses • Medical Care 201933005	213.00-00 213.05-00
Section 215	Alimony, etc., Payments 201206005 201246005 • Payment For Child Support • <i>Specification In Instrument</i> 201706006	215.00-00 215.08-00 215.08-04
Section 216	Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder 201537015	216.00-00
Section 243	Dividends Received by Corporations 201640018	243.00-00
Section 245	Dividends Received From Certain Foreign Corporations 201640018	245.00-00
Section 246	Rules Applying to Deductions For Dividends Received • Exclusion of Certain Dividends • <i>Holding Periods</i> 201827011	246.00-00 246.05-00 246.05-02
Section 247	Dividends Paid On Certain Preferred Stock of Public Utilities • Other 201822026	247.00-00 247.04-00
Section 263	Capital Expenditures (Deductible v. Not Deductible) 201311021 201317003 201319009 201713010 202021018 201341029 201341031 201405014 201438005 201447004 201447015 201447016 201510039 201518012 201528034 201534005 201624021 201639007 201639009 201642013 201736002 201746020 201804002 201822009 201828006 201830011 201927006 201940002 201945010 201945014 201947008 202004010 202005019 202014012 202017025 • Development Costs • <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i> 201240011 201248014 201248015 201403011 201835004 • Permanent Improvements 201213023 • Leases • <i>Acquisition Costs</i> 201442021 201528012 201549020 201624021 • Acquisition of Property, Intangibles 201543014 201614037	263.00-00 263.02-00 263.02-01 263.03-00 263.08-00 263.08-04 263.13-00

	• Allocation Between Capital Expenditure and Expense 201234026 201234027 201827009 201850013 201908013 201930024 202002008 202017022	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
Section 263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses 201504011	263A.00-00
	• Exceptions	263A.02-00
	• <i>Substantially Constructed Self-Constructed Property</i> 201515007	263A.02-10
	• Capitalization of Costs	263A.03-00
	• <i>Direct Costs</i> 201439001	263A.03-01
	• <i>Indirect Costs</i> 201302018	263A.03-02
	• Allocation Methods 201439001	263A.04-00
	• <i>Simplified Production Method</i> 201439001 201848012	263A.04-05
	• Interest Capitalization 201302017 201638022	263A.08-00
	• <i>Designated Property</i> 201302017	263A.08-01
	• Oil and Gas Activities 201211011	263A.13-00
Section 264	Amounts Paid in Connection With Insurance (Deductible v. Not Deductible) 201443015 202018003	264.00-00
	• Exceptions 201322035 201617004	264.03-00
	• Key Persons 201617004 201736019	264.04-00
	• Allocation of Interest Expense to Policy Cash Values 201617004	264.05-00
Section 267	Losses, Expenses, and Interest With Respect to Transactions Between Related Parties 201252008 201330004 201330004 201702035	267.00-00
	• Losses: Deduction Disallowed 201343021	267.01-00
	• Expenses and Interest: In General	267.02-00
	• <i>Matching of Deduction and Payee Income</i> 201228035	267.02-01
	• <i>Payments to Foreign Persons</i> 201228035 201334037	267.02-03

	• Limitation on Gain Where Loss Previously Disallowed 201737011	267.05-00
	• Special Rules Applicable to Controlled Groups: In General 201702035	267.07-00
	• <i>Controlled Group Defined</i> 201405009	267.07-01
	• <i>Deferral of Loss from Sale or Exchange Between Members</i> 201203004 201323005 201334006 201419011 201603002 201702035 201705004	267.07-02
Section 274	Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable) 201501010	274.00-00
	• Substantiation 201246031	274.08-00
	• Percentage Disallowance for Meals and Entertainment Deductions 201219021	274.14-00
Section 275	Certain Taxes (Allowed v. Disallowed)	275.00-00
	• Federal Income 201306018	275.01-00
Section 280E	Expenditures In Connection With the Illegal Sale of Drugs 201504011 201531016	280E.00-00
Section 280G	Golden Parachute Payments	280G.00-00
	• Definitions	280G.01-00
	• <i>Parachute Payment</i> 201519017	280G.01-01
Section 301	Distributions of Property 201207002 201247004 201252008 201304002 201306012 201306013 201306014 201312028 201328025 201352007 201426019 201440006 201446013 201447019 201448016 201505035 201516047 201516050 201522001 201523017 201527004 201536016 201537020 201544015 201550017 201552011 201604008 201614033 201629003 201631005 201709011 201717005 201721014 201739004 201923003	301.00-00
	• Dividend in Property	301.01-00
	• <i>Form v. Substance</i> 201552027 201640018	301.01-07
	• Other Than a Dividend	301.02-00
	• <i>Distribution With Respect to Stock v. Not With Respect to Stock</i> 201637010	301.02-01
	• Liquidation v. Reorganization 201350001	301.04-00
	• Constructive Dividend 201350001	301.07-00
Section 302	Distributions in Redemption of Stock 201202010 201202020 201207002 201328025 201330017 201330018 201330017 201330018 201352007 201405005 201444007 201637010 201805003 201805004 201805005 201805006 201805007 201805008	302.00-00
	• Not Essentially Equivalent to a Dividend 201918009	302.01-00
	• Disproportionate Redemption of stock 201202010 201202020 201236025	302.02-00

	• Complete Termination of Interest 201228012 201405005	302.03-00
	• Constructive Ownership	302.05-00
	• <i>Waiver of Family Attribution by Individual</i> 201805011	302.05-01
Section 304	Redemption Through Use of Related Corporations 201805003 201805004 201805005 201805006 201805007 201805008	304.00-00
	• Acquisition by Subsidiary	304.01-00
	• <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
Section 305	Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution) 201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016 201505035 201516047 201544015 201550017 201631005 201709011	305.00-00
	• 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 201717005	305.04-00
	• Deemed Distributions 201604008	305.13-00
Section 306	Dispositions of Certain Stock 201308001 201308001	306.00-00
	• Section 306 Stock v. Not 306 Stock 201308001 201308001	306.01-00
Section 311	Taxability of Corporation on Distribution 201352007 201405005 201421015 201511020	311.00-00
	• With Respect to its Stock 201405005 201835001	311.01-00
Section 312	Effect on Earnings and Profits (Decrease v. No Decrease) 201330002 201330002 201637010	312.00-00
	• Computations of Earnings and Profits 201601001	312.01-00
	• Allocation in Separations 201240017 201249012 201330002 201330002 201527003 201644018	312.09-00
Section 316	Dividend v. Not a Dividend	316.00-00
	• Source of Distribution	316.09-00

	• <i>Earnings and Profits</i> 201637010	316.09-03
Section 317	Other Definitions	317.00-00
	• Redemption of Stock v. Not a Redemption 201247010	317.02-00
Section 331	Gain or Loss to Shareholders in Corporate Liquidations 201211020 201252008 201330004 201330004 201334006 201511020	331.00-00
	• Year Liquidation Occurs 201228023 202017023	331.04-00
	• Form v. Substance 201252008	331.07-00
Section 332	Complete Liquidation of Subsidiaries 201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201731008 201308002 201333007 201350001 201352007 201404002 201406005 201411002 201418039 201418046 201433007 201441010 201443017 201445008 201452016 201504007 201511001 201512001 201528006 201535007 201537018 201607003 201622012 201626002 201633014 201721002 201802007 201827008 201921002 201923003	332.00-00
	• Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002 201730010 201827006	332.01-00
	• Debts of Parent to Subsidiary 201213018	332.07-00
Section 336	Gain or Loss Recognized on Property Distributed in Complete Liquidation 201237017 201418025 201511020 201942004 202002005 202012006 202016010 202017024	336.00-00
	• Liquidation in a Reorganization	336.03-00
	• <i>Distribution of Property to a Related Person</i> 201418025	336.03-01
	• <i>Disqualified Property</i> 201418025	336.03-02
	• <i>Liquidation to which section 332 Applies</i> 201328003	336.03-05
	• Stock Sales and Distributions Treated as Asset Transfers 201749004 201546011 201611006 201622019 201625006 201633013 201636011 201640009 201652014 201702024 201711007 201714019 201721011 201730004 201730005 201733003 201739005 201740003 201740014 201751009 201802008 201808008 201808011 201824011 201825014 201827001 201836002 201836003 201842002 201848010 201902028 201909008 201910015 201910018 201923024 201928001 201929002 201929018 201930001 201931003 201934005 201940001 201941001 201942004 201943016 202002005 202003002 202005013 202012002 202012006 202016009 202016010 202016012 202017024 202020012 202023003	336.05-00
Section 337	Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates) 201404004 201536004 201625009 201725017	337.00-00
	• Adoption of Plan and 12-Month Period	337.01-00
	• <i>Date Plan Adopted</i> 201731008	337.01-01

	• Sale or Exchange 201801006 201801009 201910010 201910011 201910012 201910013 201910016 201910017	337.03-00
	• Liquidation v. Reorganization 201921002	337.07-00
	• Section 332 Liquidations 201404004 201921002	337.10-00
	• Loss on Stock of Subsidiary 201606017 201606025	337.13-00
	• Conversion to Tax Exempt 201725017	337.14-00
	• <i>Transfer of Substantially All Assets to Tax Exempt</i> 201404004	337.14-01
	• Loss Disallowance 201310015 201606017 201606025	337.16-00
	• <i>Basis Reductions on Deconsolidation</i> 201521008	337.16-01
	• <i>Allowable Worthless Stock Loss</i> 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	337.16-02
Section 338	Certain Stock Purchases Treated as Asset Acquisitions 201211009 201213013 201214012 201351004 201412012 201429016 201435002 201702035	338.00-00
	• Express Election 201214018 201412012 201924014	338.01-00
	• <i>Time in which Election must be made</i> 201206010 201246021 201632019 201338011 201437005 201438018 201503007 201510037 201530017 201534007 201611016 201738002 201826004 201835003 201850019 201924005	338.01-02
	• Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035	338.02-00
	• Consistency Rules 201213013 201214012	338.04-00
	• Purchase from Related Corporation 201203004 201702035	338.09-00
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 201203004 201702035	338.80-00
Section 341	Collapsible Corporations 201209025	341.00-00
Section 351	Transfer to Corporation Controlled by Transferor 201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201731008 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019 201505012 201506008 201511015 201641011 201746022 201810005 201820016 201822008 201835001	351.00-00

	• Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007 201506008 201601001 201818010	351.01-00
	• Series of Transactions 201212001 201506008 201531014	351.02-00
	• "Property" Defined 201506008 201552026	351.05-00
	• Constructive Exchange 201350001	351.11-00
	• Section 351 v. Section 304 (See Also 0304.01-01) 201228034	351.12-00
	• Investment Company Exception 201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020 201810005 202016013	351.13-00
	• Non-Qualified Preferred Stock 201716045	351.14-00
	• Exceptions 201552026	351.15-00
Section 354	Exchanges of Stock and Securities in Certain Reorganizations	354.00-00
	• Exchange v. Liquidation 201423010	354.01-00
	• Substantially All of the Assets 201731008	354.05-00
Section 355	Distribution of Stock and Securities of a Controlled Corporation 201202007 201208017 201213001 201213005 201216027 201228030 201228033 201229002 201232033 201236014 201238018 201240013 201244006 201245020 201252017 201305003 201306010 201310023 201312017 201323017 201325009 201328024 201330002 201330022 201612012 201634010 201731004 201330002 201330022 201333007 201334009 201334032 201337003 201338040 201339001 201340009 201341026 201347005 201349006 201352007 201402002 201407005 201411012 201416002 201416005 201418018 201418030 201419005 201419010 201419012 201422018 201423012 201424006 201424009 201424013 201426004 201437006 201441009 201441010 201441016 201503006 201505013 201512001 201524005 201535007 201537018 201601001 201603005 201603006 201603020 201624011 201626017 201633014 201634010 201641011 201643008 201644018 201651010 201706005 201716002 201721002 201734004 201740015 201801012 201805012 201817001 201818010 201827008 201848016 201851004 201852015 201919008 201920009 201921002 201921010 201930011 201931005 201940007 201944002 201948001 201949013 201949014 202009002 202010003 202019016 202022004	355.00-00

• Spin-Off	355.01-00
201202007 201203004 201211008 201213018 201215005 201216023 201216027 201228002 201228030 201232014 201232033 201233016 201236014 201240017 201244006 201244008 201246027 201249012 201251006 201305003 201306006 201308002 201312017 201312020 201312022 201314001 201315009 201315016 201325009 201328024 201329005 201330007 201330022 201612012 201634010 201731003 201731004 201308002 201330007 201330022 201334009 201334032 201335001 201336012 201337007 201338040 201340009 201341004 201341013 201341026 201347005 201348005 201349006 201350007 201352007 201404002 201407005 201409002 201409003 201411002 201412013 201415001 201416005 201418030 201418039 201418046 201419005 201419010 201419012 201422004 201422012 201423006 201423010 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426008 201430002 201433007 201436033 201437006 201437013 201438009 201440014 201441008 201441009 201441016 201443017 201445008 201503006 201504007 201505007 201505013 201511001 201512001 201516014 201528006 201535006 201535007 201537018 201538015 201542004 201603005 201603006 201603020 201605016 201607003 201613008 201614017 201626017 201634010 201637013 201651010 201706005 201734004 201740015 201801012 201802007 201820016 201827006 201827008 201833011 201834006 201835001 201836001 201839006 201845009 201851005 201852015 201910004 201920009 201923003 201925004 201931007 201935009 201943011 201944002 201945022 201948001 201949014 202009002	
• Split-Off	355.01-01
201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201731003 201308017 201308018 201330002 201330007 201337003 201350007 201352007 201403002 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005 201512001 201625012 201625013 201851004 201920008 201923003 201945016 201949013 202019016	
• Split-Up	355.01-02
201402002 201418018 201423012 201921010 201931005 201940007 202010003	
• Non Pro Rata Distributions, etc.	355.02-00
201233016 201625012 201625013	
• Active Business	355.03-00
201219003 201251006 201634010 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 201542004 201551009 201605016 201606014 201607003 201624004 201625012 201625013 201626002 201633009 201634010 201637013 201643008 201706005 201730010 201818010 201827008 201834006 201930011 201940007 201948001 201949012 202009002	
• Five-Year Requirement	355.03-01
201251006 201528016 201624004 201633009 201643008 201706005 202009002	
• Business Purpose	355.04-00
201308017 201308018 201308017 201308018 201730010	
• Control	355.05-00
201437013 201527003 201818010	
• Distribution of Control	355.05-01
201731004 201437013 201605016 201703012 201945022	
• Device	355.06-00
201734004 201743017	
• Continuity of Interest	355.07-00
201644018	
• Distributions Within a Consolidated Group	355.09-00
201305003 201352007 201445008 201730010	

	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001 201740015 201748007 201801005 201801012 201943001	355.10-00
Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized) 201424017 201721014 • Reorganization Exchange • <i>Series of Transactions</i> • Securities as "Other Property"	356.00-00 356.01-00 356.01-02 356.02-00
Section 357	Assumption of Liability (Gain Recognized v. Not Recognized) • Liabilities in Excess of Basis • <i>In General</i> • <i>Exceptions</i>	357.00-00 357.02-00 357.02-01 357.02-02
Section 358	Basis to Distributees • Allocation of Basis • Assumption of Liabilities	358.00-00 358.02-00 358.03-00
Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized) 201228033 201634010 201409003 201504007 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010 201802007 201818010 201833011 201839006 201852015 201925004 201949013 201949014 202019016 202022004 • Exchanges Not Solely in Kind • Distributions • <i>Distributions of Appreciated Property</i> • <i>Certain Transfers to Creditors</i>	361.00-00 361.01-00 361.02-00 361.02-01 361.02-02
Section 362	Basis to Corporations 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028 201839013 • Property Acquired in Reorganizations and Transfers by Controlling Stockholders	362.00-00 362.01-00
Section 367	Foreign Corporations 201348011 201432002 201639014 201746022 201935004 201936004	367.00-00

	• 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 201935004	367.03-00
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009	367.03-01
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018	367.03-13
	• Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a)	367.06-00
	• <i>Anti-Abuse Rule</i> 201530020	367.06-07
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018	367.30-00
	• Treatment of Distribution Described in Section 367(e) 201348011 201423006 201639014 201808010	367.40-00
	• <i>Liquidations Under Section 332</i> 201348011 201606006 201639014 201808010	367.40-02
Section 368	Definitions Relating to Corporate Reorganizations	368.00-00
	201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201308001 201308017 201308018 201330022 201341026 201349006 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004 201512001 201746022 201839006 201931005 201944002 201949013 201949014 202019016	
	• Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002 201423010 201436034 201438009 201505012 201535007 201625012 201625013 201820002 201918015	368.01-00
	• <i>Using Stock of Corporation Controlling Merged Corporation</i> 201820002	368.01-02
	• Stock for Stock (Type "B") 201249011 201250021 201324009 201603020	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

• Assets for Control of Transferee (Type "D")	368.04-00
201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014 201238018 201240013 201240016 201244006 201244008 201250004 201251006 201252002 201252017 201306006 201306010 201308002 201310023 201312022 201313016 201314001 201315016 201325009 201329005 201330002 201330007 201330022 201612012 201731003 201731008 201308002 201330002 201330007 201330022 201333007 201335001 201336012 201337003 201337007 201338040 201339001 201340009 201341004 201341013 201341026 201347005 201349006 201350007 201402002 201405003 201407005 201409002 201409003 201411002 201411012 201412013 201415001 201416005 201418018 201418019 201418030 201418039 201418046 201419005 201419010 201419013 201422012 201422017 201423012 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426007 201426008 201430002 201433007 201435005 201437006 201438009 201441008 201441016 201443017 201445008 201512001 201524005 201528006 201531014 201537018 201603020 201607003 201613008 201637013 201827006 201835001 201836001 201839006 201845009 201851004 201851005 201910004 201920008 201920009 201921002 201921010 201923003 201925004 201930011 201931005 201944002 201945016 201949013 201949014 202010003 202019016	
• Recapitalization (Type "E")	368.05-00
201308001 201315009 201315020 201315021 201308001 201424010 201835001	
• Change in Identity, etc. (Type "F")	368.06-00
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• Continuity of Interest Rule	368.08-00
201214013 201224006 201247009	
• <i>Related party Acquisitions</i>	368.08-03
201214013	
• <i>Following a Qualified Stock Purchase Under Section 338</i>	368.08-05
201918015	
• <i>Business Enterprise Continuity</i>	368.08-06
201247009 201314028 201413003 201644018 201918015	
• <i>Historic Business Assets</i>	368.08-07
201224006	
• <i>Transfers to Controlled Corporations</i>	368.08-08
201214013 201224006 201234009 201240016 201424007 201625012 201625013	
• Plan of Reorganization	368.09-00
201411002 201626002 201627001	
• <i>Several Steps</i>	368.09-01
201252014 201411002	
• Liquidation v. Reorganization	368.12-00
201505012	
• Transactions Involving Two or More Investment Companies	368.13-00
201247009	
• Transfer by Corporation in Title 11 Case (Type "G")	368.14-00
201208036 201230020 201523001 201644018 201716002 201805012	
Section 381	
Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)	381.00-00
201830005	

	• Method of Accounting 201237012 201343012	381.04-00
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes 201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 202021010 201308026 201308029 201335012 201345023 201350006 201403007 201412009 201432015 201443009 201549010 201750006 201902022 201949017 202017023	382.00-00
	• General Rule 201648004	382.01-00
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i> 201418038 201545014 201734003 201942005	382.02-05
	• Value of Old Loss Corporation 201435003	382.05-00
	• Ownership Change 201350006	382.07-00
	• <i>Segregation Rules</i> 201350006 201451015 202024013	382.07-05
	• Built-in Gains and Losses and Section 338 Gains 201629007	382.08-00
	• <i>Net Unrealized Built-in Gain</i> 201629007	382.08-01
	• Definitions and Special Rules 201215007 201403007 201902022	382.11-00
	• <i>5-Percent Shareholder</i> 201215007 201403007 201902022	382.11-09
	• Operating Rules 201322032 202021010 201335012 201443009 201949017	382.12-00
	• <i>Contributions to Capital</i> 201350006	382.12-01
	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003 201648004	382.12-08
	• <i>Election Out</i> 201519004 201949017	382.12-13
	• <i>Controlled Groups</i> 201232016 201232017 202021010 201335012 201421011 201421012 201421013 201443009	382.12-16
Section 384	Limitation on Use of Preacquisition Losses to Offset Built-in Gains 201806005	384.00-00
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	385.00-00
	• Debt v. Equity 201230008 201323021	385.01-00
	• New Financial Products 201209006 201226026	385.03-00
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan 201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003 201750004 201837004 201923016	401.00-00

	• Impossibility of Diversion	401.01-00
	• <i>Exclusive Benefit of Employees or Their Beneficiaries</i>	401.01-01
	201538022 201847008	
	• <i>Definitely Determinable Benefits Under a Pension Plan</i>	401.01-03
	201501025	
	• Impossibility of Diversion	401.03-00
	201228055 201839010	
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00)	401.04-00
	201440027 201605006	
	• <i>Discrimination in Availability of Form of Benefit</i>	401.04-03
	201605006	
	• <i>Comparability Among Two or More Plans</i>	401.04-04
	201810008	
	• Required Distributions	401.06-00
	201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024 201628004 201628005 201628006 201902023 201923016 201924013	
	• <i>In General</i>	401.06-01
	201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028 201840007 201909003	
	• <i>Employee Dies Before Entire Interest Distributed</i>	401.06-02
	201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025 201750004 201923016 201924013	
	• Commencement of Benefits Under Qualified Trusts	401.11-00
	201221033 201933006	
	• Additional Participation Requirements (See Also 410.00-00)	401.20-00
	201810008	
	• Medical, Etc. Benefits	401.27-00
	201611003 201625005 201639001 201805002	
	• Cash or Deferred Arrangements	401.29-00
	201417025 201527042 201532036 201601012 201722014 201833012 202023001	
	• <i>Special Antidiscrimination Rules</i>	401.29-01
	201615013	
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)	402.00-00
	201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201618019 201634024 201749007 201308037 201331009 201331010 201343029 201404017 201405030 201405031 201407026 201407027 201410039 201417026 201420025 201428014 201430023 201430030 201434029 201436057 201437026 201440025 201440027 201440032 201447050 201447051 201447052 201511038 201522012 201524030 201528043 201529016 201531024 201532040 201532042 201533023 201537029 201537030 201537031 201547008 201549031 201549032 201603043 201608021 201610023 201611020 201625021 201627006 201635011 201637018 201644024 201645020 201645025 201649020 201821008 201822033 201826018 201835017 201840007 201936009 202019008	

	• Exempt Trust 201417025 201821008 201831006 201936009	402.01-00
	• Non-Exempt Trust 201749007	402.02-00
	• Foreign Situs Trust 201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046	402.03-00
	• Amounts Distributed or Made Available to Beneficiary 201431037 201527042	402.06-00
	• Unrealized Appreciation of Employer's Securities 201242019 201427024	402.07-00
	• Rollover Contributions 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201618014 201330047 201341038 201346013 201403020 201403025 201418063 201419020 201419021 201420026 201426032 201442070 201443029 201443030 201445028 201446031 201446032 201446038 201448033 201452022 201452025 201505045 201514020 201521022 201524027 201535026 201539036 201543022 201622040 201936009	402.08-00
	• <i>Rollover Lump Sums</i> 202019008	402.08-01
	• <i>Reorganization Payments</i> 201535025	402.08-03
	• <i>By a Surviving Spouse</i> 201523019 201523020 201821008 201839005 201936009	402.08-05
	• Tax on Lump Sum Distributions 201241019 202019008	402.09-00
Section 403	Taxation of Employee Annuities (Taxable v. Not Taxable) 201230030	403.00-00
	• Non-Forfeitable Rights 201345036 201451062 201501026	403.03-00
	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 201634021 201538020 201634021	403.04-00
	• <i>Retirement Income Accounts</i> 201742022	403.04-05
	• <i>Distribution Requirements</i> 201750004	403.04-06
	• Rollover Amounts 201212023 201224043 201323040 201419021 201524027 201644023	403.05-00
Section 404	Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.) 201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201639018	404.00-00
	• Year of Deduction 201935011 201945024	404.11-00
	• <i>Time of Contribution</i> 201945024	404.11-01
Section 404A	Deduction for Certain Foreign Deferred Compensation Plans 201540015	404A.00-00

Section 408	Individual Retirement Accounts	408.00-00
	201208039 201612001 201618011 201632015 201405032 201405033 201405034 201423043 201431038 201439006 201451065 201611022 201707001 201736018 201831004 201924013 201927009 201943020	
	• Exclusive Benefit of Individual or His Beneficiary 201225020	408.01-00
	• Qualification	408.02-00
	• <i>Benefit Distributions</i> 201628004 201628005 201628006 201633025 201706004 201750004	408.02-01

• Rollover Contributions

408.03-00

201203034 201204024 201205021 201206023 201206025 201206026 201207013
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	• Individual Retirement Annuity	408.05-00
	• <i>Benefit Distributions</i> 201943020	408.05-01
	• Distributions 201318033 201426034 201446030 201623001 201736018 201901005	408.06-00
	• Prohibited Transactions 201437023	408.07-00
	• Tax Treatment of Accounts and Annuities 201430021 201547009 201924013	408.08-00
Section 408A	Roth IRA 201219035 201219036 201219037 201230029 201242018 201320022 201612001 201404016 201404018 201442071 201446036 201448034 201449012 201449013 201506015 201511022 201511045 201645012	408A.00-00
Section 409	Qualifications for Tax Credit Employee Stock Ownership Plans 201747007	409.00-00
	• Tax Credit Employee Stock Ownership Plan Defined	409.01-00
	• <i>Definition of Employer Securities</i> 201511039 201538021	409.01-09
Section 410	Minimum Participation Standards	410.00-00
	• Eligibility	410.02-00
	• <i>Discrimination as to Coverage</i> 201615013	410.02-01
Section 411	Minimum Vesting Standards 201643024	411.00-00
	• Vesting of Employer Contributions	411.02-00
	• <i>Suspensions</i> 201531021	411.02-05
	• Accrued Benefit Requirements 201617006	411.03-00
	• <i>Defined Benefit Plan</i> 201803006	411.03-01
Section 412	Minimum Funding Standards 201205020 201208042 201221038 201221039 201238030 201330030 201330030 201427030 201428017 201437021 201511040 201511041 201525019 201619016 201719029 201727011 201832020	412.00-00

	• Minimum Funding Waiver 201204022 201204023 201204026 201206021 201209016 201209017 201209018 201209019 201209020 201209021 201209024 201210048 201210049 201215017 201218036 201218039 201219038 201229015 201229016 201229017 201229018 201230034 201230035 201233026 201239013 201311040 201316025 201319035 201322050 201327022 201341040 201414034 201419023 201429037 201433028 201437022 201440034 201442068 201443034 201443035 201449011 201509067 201509068 201510061 201511042 201511043 201513006 201513007 201513008 201533013 201537026 201537027 201703002 201722009 201948003	412.06-00
	• Alternative Minimum Funding Standard 201750010	412.08-00
Section 413	Collectively Bargained Plans	413.00-00
	• Plans Maintained by More Than One Employer	413.04-00
	• <i>Deduction Limitations</i> 201927010	413.04-02
Section 414	Definitions and Special Rules	414.00-00
	201305021 201317025 201340026 201351030 201425026 201443035 201443036 201509069 201529009 201606029 201720009 201803007	
	• Employees of Businesses Under Common Control 201715001	414.03-00
	• Governmental Plan 201848011 202020006 202020019	414.07-00
	• Church Plan 201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201318030 201319036 201322051 201323042 201323043 202001008 201308033 201339004 201345041 201349027 201350048 201415015 201420028 201421031 201425025 201432028 201442072 201505048 201505049 201505050 201505051 201537025 201538023 201538024 201543012 201551004 201739010 201803007 201811008 201826009	414.08-00
	• Certain Employee Contributions 201305021 201340026 201351030 201417025 201425026 201443035 201443036 201509069 201529009 201532036 201540014 201601013 201606029 201720009	414.09-00
	• Employees of an Affiliated Service Group 201715001	414.13-00
	• Employee Leasing 202019018	414.14-00
	• Separate Lines of Business and Operating Units 201552002 201850011	414.18-00
Section 415	Limitations on Benefits and Contributions Under Qualified Plans	415.00-00
	201440027 201441032 201441033 201441034 201447061 201532036 201537024 201539030 201643024	
	• Limitation for Defined Benefit Plans 201527042 201848011	415.01-00
	• <i>Qualified Participant</i> 201347028	415.01-05
	• Limitation for Defined Contribution Plans 201715001 201848011	415.02-00
	• <i>Annual Addition</i> 201831006	415.02-01

	• <i>Participant's Compensation</i> 201511039	415.02-02
	• <i>Stock Ownership Plans</i> 201424030	415.02-05
	• Qualified Governmental Excess Benefit Plans 201537024 201539030 201546012 201643014	415.12-00
Section 417	Definitions and Special Rules for Purposes of Minimum Survivor Annuity Requirements	417.00-00
	• Restriction on Cash-Outs 201803006	417.05-00
Section 419	Treatment of Funded Welfare Benefit Plans 201424004 201440022 201441019 201442064 201442065 201501014 201702029 201825012 201833014 201927001	419.00-00
	• Aggregation Rules 201225019	419.13-00
Section 419A	Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.) 201424004 201440022 201442064 201442065 201501014	419A.00-00
Section 420	Transfers to Retiree Health 201511044	420.00-00
Section 423	Employee Stock Purchase Plans 201911002	423.00-00
Section 424	Definitions and Special Rules	424.00-00
	• Disposition 201519031	424.02-00
Section 442	Change of Annual Accounting Period (Permitted v. Not Permitted) (See Also 444.00-00) 201505014 201922024 201924004	442.00-00
Section 444	Election of Taxable Year Other Than Required Year	444.00-00
	• Termination of Election 201302022	444.04-00
Section 446	General Rule for Methods of Accounting (Permissible v. Not Permissible) 201228035 201350033 201403015 201503011 201504011 201614037 202007009 202008007	446.00-00
	• Clearly v. Not Clearly Reflecting Income 201504011 201547004	446.01-00
	• Change of Methods (Permissible v. Not Permissible) 201202021 201345025 201426025 201442050 201442051 201521012	446.04-00
	• <i>Correction of Method or Error</i> 201442049 201442050 201442051	446.04-01
	• <i>Consent Needed</i> 201442050 201442051	446.04-03
	• <i>Computing Depreciation</i> 201410029	446.04-13
	• <i>Change in Method of Accounting for Depreciation</i> 201436048	446.04-17
	• Method of Accounting; Banks and Financial Institutions; Specific Cash Item Changes	446.11-00

	• <i>Loan Fees and Finance Charges (But Not Rev. Rul. 72-100)</i> 201651014	446.11-04
	• Change of Methods; Inventory	446.19-00
	• <i>Uniform Capitalization Rules (See Also 1.263A)</i> 201430013	446.19-06
	• Notional Principal Contracts 201411032	446.21-00
Section 451	General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received) 201203013 201321023 201607026 201852019 202002013	451.00-00
	• Indeterminate Income 201607026	451.05-00
	• Tax Refunds 201231011	451.08-00
	• Prepaid and Advance Income 201619009	451.13-00
	• <i>Goods (1.451-5)</i> 201610017	451.13-04
	• Constructive Receipt 201321023 201327002	451.14-00
	• <i>Payments to Third Person</i> 201321023	451.14-03
	• Accrual Method 201321023	451.19-00
Section 453	Installment Method (Available v. Not Available) 201405005 201440004 201451004 201503005 201524010 201524011 201524012 201524013 201530001 201540003 201825024 201909002 201943004	453.00-00
	• Disposition of Obligations 201248006 201248007 201248008	453.05-00
	• Timely v. Untimely Elections 201530001 201616004 201750008	453.06-00
	• <i>Election Out</i> 201524010 201524011 201524012 201524013 201530001 201540003 201750008 202020017	453.06-06
	• Revocation of Elections 201232021 201332009 201440004 201503005 201825024 201909002 201943004 202024005	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 Ratio Calculation 201203017	453.16-00
Section 453A	Special Rules for Non Dealers of Real Property	453A.00-00
	• Interest on Deferred Tax Liability 201221021	453A.03-00
Section 457	Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations 201228043 201731009 201351001 201434003 201508001 201545010 201636018 201643015 201817004 201819007 201822004 201908014 201930009 201943009 202017017	457.00-00
	• 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
Section 460	Special Rules for Long-Term Contracts 201650014	460.00-00
	• Allocation of Costs to Contract (See Also 451 and 446)	460.03-00
	• <i>Construction/Real Estate ISP - Percentage of Completion Method of Accounting - Timing of Cost Recognition</i> 201537022	460.03-09
Section 461	General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid) 201237012 201322023 201323006 201343012 201442048 201603024 201610006 201718029 201803005	461.00-00
	• 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
Section 465	Deductions Limited to Amount at Risk 201805013 201916005 202009024	465.00-00
	• Amounts Considered at Risk	465.01-00
	• <i>Borrowed Amounts</i> 201606027	465.01-01
	• <i>Amounts Protected Against Loss</i> 201308028 201308028	465.01-02
	• Activities to Which Section Applies 201501012	465.02-00

	• <i>Activities Separate v. Not Separate</i> 201805013	465.02-05
	• Other Activities 201805013	465.03-00
	• Exclusions	465.04-00
	• <i>Real Property</i> 201606027	465.04-01
Section 467	Certain Payments for the Use of Property or Services	467.00-00
	• In General 201549027	467.01-00
Section 468	Special Rules for Mining and Solid Waste Reclamation and Closing Costs	468.00-00
	• Mining (See Also 613.03-06 et seq) 201311011	468.01-00
Section 468A	Special Rules for Decommissioning Cost 201612003 201644013 201644014 201747001 201928006 201932014 201932015 201933008 201937006 202017007	468A.00-00
	• In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014 201432012 201450009 201450010 201451011 201451013 201510030	468A.01-00
	• Ruling Amount 201221011	468A.04-00
	• <i>Initial Schedules</i> 201721009 201721010 201723014 201723015 201723016 201725014 201726005	468A.04-01
	• <i>Revised Schedules</i> 201244007 201245011 201246009 201246010 201246011 201250006 201250007 201331003 201331004 201334002 201334003 201334004 201334035 201336015 201347009 201347010 201515014 201521005 201540007 201541005 201542006 201545019 201546007 201546008 201547001 201547002 201550019 201550020 201550021 201616003 201616005 201641006 201644011 201644012 201647006 201716022 201721009 201721010 201723013 201723014 201723015 201723016 201740008 201740009 201740012 201742014 201832010 201835002 201843003 201848006 201850007 201910006 201910007 201948005 201950005 201950006 202012004 202014013 202016016	468A.04-02
	• Nuclear Decommissioning Reserve Fund	468A.05-00
	• <i>Self Dealing</i> 201907005	468A.05-07
	• <i>Disqualification of Fund</i> 201907005 201909007	468A.05-08
	• Nuclear Power Plant	468A.06-00
	• <i>Disposition of Interest</i> 201729011 201729012 201730020 201825019 201825020 201825021 202009016 202009017 202009018 202009019 202009020 202009021	468A.06-03
	• Time When Payments Deemed Made 201450011	468A.07-00
Section 468B	Special Rules For Designated Settlement Funds 201208036 201347019 201411027	468B.00-00
	• In General 201447005 201450019	468B.01-00

	• Taxation of Designated Settlement Funds 201347019 201411027 201718018 201803005 201923010 201930004	468B.02-00
	• Other Funds 201322026 201718029 201922023	468B.06-00
	• Clarification Of Taxation of Certain Funds 201208036 201347019 201411027	468B.07-00
Section 469	Passive Activity Losses and Credits Limited 201244017 201312041 201324018 201411025 201427016 201515032 201804007 202006010 202006012 202007015	469.00-00
	• Disallowed Loss and Credit	469.01-00
	• <i>Closely Held C Corporation</i> 201411025	469.01-02
	• Passive Activity Defined 201341030	469.03-00
	• <i>Definition of Activity</i> 201221012 201634022 201341030 201411025 201634022 201651003 201725003 201804007 202006010 202007015	469.03-03
	• Rules Determining Income or Loss 201348013	469.05-00
	• Disposition of Entire Interest in Passive Activity 201415002 201428008	469.07-00
	• Material Participation Defined 201317010	469.08-00
	• Other Definitions and Rules 201348013	469.10-00
	• Real Property Business 201321021 201427016 201504010 201638014 201638015 201638016 201804007 202006010 202006012 202007015	469.14-00
Section 471	General Rule for Inventories 201504011	471.00-00
Section 472	Last-In, First-Out Inventories 201836005	472.00-00
	• Election 201208033 201342009 202014014	472.01-00
	• LIFO Conformity Requirement 201550031	472.05-00
Section 475	Mark to Market Accounting Method for Dealers in Securities 201238025 201423019 201507019	475.00-00
	• Treatment of Securities Marked to Market 201314042	475.01-00
	• Exceptions to Mark to Market Treatment	475.02-00
	• <i>Securities Held for Investment</i> 201423019	475.02-01
	• <i>Identification Requirements</i> 201432016	475.02-04
	• Character of Gain or Loss 201432016	475.04-00

	• Definitions	475.05-00
	201238025 201529006	
	• Commodities Dealers	475.06-00
	201623005	
	• Commodities Traders	475.07-00
	201623005	
	• Securities Traders	475.08-00
	201239004 201423019 201432016 202009013	
Section 481	Adjustments Required by Changes in Method of Accounting	481.00-00
	201350033 201403015 201426025 201436048 201503011 201521012 201547004 201716002	
	• Pre-1954 Adjustments	481.02-00
	• <i>Involuntary</i>	481.02-02
	201231004 201442049	
Section 482	Allocation of Income and Deductions Among Taxpayers	482.00-00
	201945026	
	• Control	482.02-00
	201751014	
	• Services	482.09-00
	201751014	
Section 483	Interest on Certain Deferred Payments	483.00-00
	• Payments to Which Section Applies	483.02-00
	• <i>Indefinite as to Time, Liability, or Amount (Contingent)</i>	483.02-01
	201451003	
Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)	501.00-00
	201204019 201210044 201216040 201217018 201217019 201218041 201219024 201219025 201221023 201224033 201224036 201229001 201229010 201230025 201232036 201233017 201234030 201236032 201242014 201242015 201242017 201244021 201245021 201303017 201305013 201311028 201311029 201313034 201317011 201319031 201322041 201323024 201325017 201701021 201731016 202021026 201333014 201335014 201338052 201340020 201347022 201350044 201407014 201410035 201411037 201415008 201415010 201417017 201419015 201424024 201429027 201431032 201433016 201433017 201433020 201434022 201434023 201451030 201451033 201505040 201505041 201505042 201507026 201517008 201614040 201620011 201641025 201652029 201710035 201710036 201718036 201720010 201733015 201744020 201822029 201827013 201827014 201832013 201832015 201835009 201838008 201841007 201841008 201847011 201904008 201917008 201918018 201918019 201925017 201928016 201931012 201932016 201935013 201940010 201940011 201941030 201942011 201944015 201947020 202004012 202005022 202009025 202009028 202014017 202014022 202015019 202015022 202015025 202015027 202016025 202016028 202017026 202022006 202022007	
	• Instrumentalities of U.S.	501.01-00
	201749019 201503016 201503019 201509039	
	• Title-Holding Company	501.02-00
	201309014 202001027 201552033 201617011	

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

501.03-00

201202039 201202040 201203019 201203020 201203021 201203022 201203023
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 202016027 202016029 202019028 202024015 202024016

• *Employee Benefit Organization (See Also 0501.09-00)* 501.03-01
 201203032 201313033 201351025 201428019 201428024 201824014 201908024

• *Foundations* 501.03-02
 201911008 201335014 201335023 201411037 201436051 201513005 201514016
 201541013 201603033 201606030 201609001 201825004

• *Trusts* 501.03-03
 201219029 201237019 201306023 201317011 201335014 201447049 201451032
 201451035 201617011 201710031 202014015 202014019

• *Unincorporated Associations* 501.03-04
 201241010 201731016 201827013 202015019

• *Corporations* 501.03-05
 201202038 201204019 201204020 201204021 201205011 201210041 201211026
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• *Civil Rights Groups* 501.03-07
 201217021 201701023 201640019

• *Educational Organizations* 501.03-08
 201252025 201303018 201304011 201305013 201323025 201327015 201345032
 201405024 201415009 201417017 201417018 201424024 201426035 201433020
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 201527044 201550043 201608016 201619010 201621016 201644019 201717048
 201741001 201819011 201902032 201945029

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

• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 201210041 201317012 201328035 201445015 201451037 201702002 201703005 201744019 202004012	501.03-11
• <i>Libraries, Museums, etc.</i> 201221024 201517011	501.03-13
• <i>Literary Organizations</i> 201433020	501.03-14
• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201215011 201322041 201335024 201438032	501.03-15
• <i>Political Action Organizations</i> 201712015 202005020	501.03-17
• <i>Prevention of Cruelty Groups</i> 201337017 201831013	501.03-18
• <i>Public Recreation Facilities and Athletic Organizations</i> 201204020 201340021 201343028 201619010 201918018	501.03-19
• <i>Religious Organizations</i> 201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022 201904008 202007019	501.03-20
• <i>Research Organizations</i> 201701022	501.03-21
• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201634025 201415003 201423030 201432037 201652029	501.03-22
• <i>Scientific Organizations</i> 201311030 201313032 201701022 201717048 201818018	501.03-24
• <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201632022 201340021 201415007 201451036 201505042 201716048 202004015	501.03-25
• <i>State Instrumentalities</i> 201411018	501.03-26
• <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 201911016 202021021 202021026 201330037 201331007 201334043 201340021 201341037 201349023 201351029 201407016 201407017 201410043 201410044 201411038 201411042 201412022 201414024 201414033 201417024 201423030 201424027 201428031 201430014 201433016 201441017 201446029 201510059 201511024 201517015 201525011 201525012 201526020 201526021 201526023 201541012 201543019 201604018 201610026 201615016 201615017 201617012 201619010 201648020 201649016 201710033 201712017 201718039 201729023 201734010 201736024 201736025 201737013 201738012 201739016 201740023 201742028 201743018 201743019 201747008 201802015 201802016 201810009 201814009 201816011 201819011 201822032 201823006 201824012 201831014 201832019 201833018 201838008 201838009 201844013 201847010 201852020 201904015 201904016 201907008 201921019 201927022 201929021 201931011 201931012 201935013 201936010 201940008 201940010 201940011 201941030 201942011 201944017 201947020 201951012 202004011 202004015 202005021 202011008 202012013 202014017 202014022 202015017 202015027 202016019 202016023 202016024 202016028 202017030 202017031 202017034 202017035 202022006 202022007	501.03-30

• <i>Limitation of Beneficiaries</i>	501.03-31
201923026 201931011 202011008 202014015 202014016	
• <i>Cooperative Hospital Service Organizations</i>	501.03-32
201218016 201433018	
• <i>Lessening the Burdens of Government</i>	501.03-33
201213029 201214034 201413012 201531022 201945029	
• Civic Leagues and Social Welfare Groups (See Also 0501.03-25)	501.04-00
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• <i>Local Associations of Employees</i>	501.04-01
201321033 201321035 201321036 201321038 201323027 201323032 201443020 201736026 201810010	
• <i>Prepaid Medical Care Association (See Also 0501.03-10)</i>	501.04-02
201406019 201451033	
• <i>Political Activities Organizations</i>	501.04-03
201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403020 201424028 201449002 201552032 201615014 201951013 202022009	
• <i>Community</i>	501.04-06
201338053 201941028 202023008	
• <i>Homeowners Association</i>	501.04-07
201204017 201224032 201224035 201234028 201325016 201548020 201604019 201623013 201636044 201736027 201803010 201805014 201832014 201832016 201832017 201932016 201933015 201951014 202014018 202015028	
• <i>Labor Organizations</i>	501.05-00
201217022 201311031 201646007 201824014 201951011	
• <i>Agriculture and Horticulture Organizations</i>	501.05-01
201205011 201205015 201233018 201327015 201508011 201640024 201716049 201729021 201746027 201849012 201905005 202005022	
• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i>	501.06-00
201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201646005 201701019 201731015 201749016 201338047 201347023 201349019 201349021 201405025 201406020 201420021 201425014 201430018 201446026 201451038 201502015 201509041 201514019 201521017 201527045 201540017 201617010 201631015 201633035 201633036 201633037 201639016 201649017 201702044 201715003 201717045 201718040 201721020 201733016 201736028 201750020 201751023 201809007 201811016 201814011 201821013 201832018 201906014 201907007 201931009 201931010 201931013 201940009 201941025 201944014 201945028 201951010 201951011 202007021 202009027 202010004 202013016 202015020 202015022 202015025 202017028 202018008	

• <i>Performance of Particular Services for Members</i>	501.06-01
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• <i>Conduct of Business for Profit</i>	501.06-02
201327015 201810011 201814011 202018008	
• <i>Professional Associations (See Also 0501.03-11)</i>	501.06-03
201217022 201347022 201621017 201746028	
• <i>Social Clubs</i>	501.07-00
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• <i>Profit v. Not for Profit</i>	501.07-01
201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201835007 202015023	
• <i>Distribution of Assets</i>	501.07-02
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• <i>Leases or Sales of Club Property</i>	501.07-03
201204018 201302043 201306027 201315030 201629009	
• <i>Automobile Clubs</i>	501.07-04
201430019	
• <i>Business with Nonmembers</i>	501.07-05
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• <i>Payment of Benefits to Members</i>	501.07-06
201219032 201306027 201642036 201845030 201941026 201943025 202015018	
• <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i>	501.08-00
201425015 201717046 201720011 201951012 202003007	
• <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i>	501.09-00
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• <i>Permissible Benefits</i>	501.09-01
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• <i>Geographic Locale</i> 201221030 201330039 201330039 201415008	501.09-02
• <i>Inurement</i> 201321040 201634029 201351026 201605015 201625004 201625018 201734009 201833013	501.09-03
• <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014 201835011	501.09-04
• Domestic Fraternal Societies, Orders, and Associations 201240026 201340022 201620014 201721021 201805015	501.10-00
• Local Benevolent Life Insurance Associations, etc. 201247019 201431031 201814012	501.12-00
• <i>Mutual Ditch or Irrigation Companies</i> 201246038	501.12-01
• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028	501.12-03
• Cemetery Companies 201409009 201428011 201428029 201605019	501.13-00
• Credit Unions 201416009 201447039	501.14-00
• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201713012 201713013 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016	501.15-00
• Organized to Finance Crop Operations 201333014	501.16-00
• Supplemental Unemployment Benefit Trusts 201406018 201411041	501.17-00
• Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015	501.19-00
• Religious and Apostolic Organizations 201310047	501.26-00
• Cooperative Hospital Service Organizations 201218016	501.27-00
• Dedication of Assets to an Exempt Organization 201706019 201841007 201841008 201904016 201940010 201941030 201942011	501.29-00
• Control of Corporation 201224031 201224034 201247017 201428029 201433017 201839015 202020024	501.30-00
• <i>Closely Controlled Organizations</i> 201306026	501.30-01
• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047	501.30-02
• Proof of Exemption 201235023 201701020 201649016 201710035 201710036 201835012	501.31-00

• <i>Domestic Fraternal Societies</i>	501.31-01
201404012	
• Income Inures v. does Not Inure to Private Individual	501.32-00
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• <i>Distribution of Assets to Private Individuals</i>	501.32-01
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201831014 201831015 201835009 201907008 202017030	

• Private v. Public Interest Served

501.33-00

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

501.33-01

201226029 201228041 201236033 201315028 201350043 201414024 201451043
 201451045 201652029

• "Exclusively" Test

501.35-00

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• Business Activities

501.36-00

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	• <i>Section 501(c)(3) Organizations</i> 201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201632021 201749017 201911010 202021026 201330037 201330038 201403017 201405023 201414024 201428022 201428023 201510058 201517008 201525011 201535019 201538025 201540016 201545031 201601014 201617012 201641025 201641027 201702041 201710031 201710033 201712017 201717048 201733015 201743018 201803009 201814010 201830023 201925017 201929021 201944016 202004011 202004012 202014017 202015021 202016028 202020024	501.36-01
	• <i>Publishing Activities, Radio, Television, etc.</i> 201204021 201252025 201433020 201526020 201710031 201710033 201835008 202005021	501.36-03
	• <i>Fund Raising (See also 0512.06-00)</i> 201323037 201407020 201416010	501.36-04
	• <i>Legislative and Political Propaganda Activities</i> 201415007 201505042	501.38-00
	• <i>"Action" Organizations</i> 201415007 201430014 201505042 201908024 201932017	501.38-01
	• <i>Electing Expenditure Test</i> 201239012 201415007 201804005	501.38-02
Section 502	Feeder Organizations (Exempt v. Not Exempt) 201317011 201444043	502.00-00
Section 503	Requirements for Exemption (Exempt v. Not Exempt) 201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008 201928015	503.00-00
	• <i>Future Status of Organizations Denied Exemption</i> 201209007 201209008 201520013	503.03-00
Section 504	Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities	504.00-00
	• <i>Denial of Exemption</i> 201205011 201205013 201217019 201446028 201510059	504.50-00
Section 507	Termination of Private Foundation Status 201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003 201825004 201930017 202017026	507.00-00
	• <i>Termination Under Section 507(a)(1)</i> 201230026 201417020 201417021 201427019	507.01-00
	• <i>Special Rules</i> 201345033 201345034	507.01-01
	• <i>Termination Under Section 507(b)(1)(B)</i> 201441018	507.04-00
	• <i>Liability of Transferee Organizations</i> 201243015 201244020 201321024 201321025	507.05-00
	• <i>Imposition of Tax</i> 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030	507.06-00
	• <i>Aggregate Tax Benefit</i> 201244020 201321025 201603033 201603034	507.07-00

	• Substantial Contributor 201609001	507.08-00
	• Value of Assets 201321024 201321025	507.09-00
Section 508	Special Rules With Respect to Section 501 (c)(3) Organizations	508.00-00
	• New Organizations 201446025	508.01-00
	• Governing Instruments 201931011	508.04-00
Section 509	Private Foundation Defined 202023012	509.00-00
	• Definitions 201418067	509.01-00
	• <i>Private Foundation</i> 201306023 201802017 201825004	509.01-01
	• <i>Support</i> 201239011 201240036 201342011 201711014	509.01-02
	• Exceptions to Private Foundation Status 201335018 201417018 202023012	509.02-00
	• <i>Publicly Supported Organizations</i> 201445015 201507024 201620016 201729025 201733019 201850023 201909015 201923027 202023012	509.02-01
	• <i>Supporting Organizations</i> 201314044	509.02-02
	• <i>Churches</i> 201310045	509.02-04
	• Continuation of Private Foundation Status 201424025	509.03-00
Section 511	Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable) 201206018 201219024 201251019 201701002 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 201626004	511.00-00
	• Organizations Subject to Tax 201406019	511.01-00
	• Section 501(c)(2) Corporations 201241018	511.02-00
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable) 201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036 201321024 201321025 201323029 201328035 201701002 201406020 201407022 201409009 201413012 201422027 201423027 201423030 201425016 201426029 201430017 201434025 201440022 201441019 201451044 201501014 201503018 201613014 201613015 201630009 201636042 201636043 201710005 201729013 201729014 201730022 201837014	512.00-00
	• Exception, Additions, and Limitations on Unrelated Income 201206018 201425016 201430017 201503018 201644019 202002010	512.01-00
	• <i>Rents and Royalties</i> 201444043 201644019 201740002	512.01-01

	• <i>Rent v. Ordinary Business Profits</i> 201422027 201849009	512.01-02
	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06) 201329028 201333020 201413012 201613014 201613015 201636042 201636043 201729013 201729014 201730022	512.04-00
	• Advertising (See Also 0501.26-02) 201405029 201837014	512.05-00
	• Fund-Raising Activities (See Also 0501.26-06) 201330043 201330043	512.06-00
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027 201833013 201844005	512.09-03
	• Modifications 201409009 201435017 201441018 201503018 201603032	512.10-00
Section 513	Unrelated v. Not Unrelated Trade or Business 201219024 201219031 201250025 201251019 201320023 201322054 201701002 201406020 201413012 201417018 201422027 201423027 201423030 201430018 201440023 201445015 201543017 201603032 201613014 201613015 201633032 201636042 201636043 201644019 201710005 201729013 201729014 201730022	513.00-00
	• Trusts 201613014 201613015 201636042 201636043 201729013 201729014 201730022	513.01-00
	• Advertising, etc., Activities 201811016 201837014	513.02-00
	• Sales and Service to Public 201205013 201221024 201428030	513.04-00
	• Games of Chance 202002010	513.05-00
Section 514	Unrelated Debt-Financed Income 201418061 201422027 201430017 201434024 201434026 201849009	514.00-00
	• Rent and Deductions 201740002	514.01-00
	• Definitions--Debt-Financed Property 201221024 201418061 201434024 201434026 201603032 201702002 201703005 201740002	514.06-00
	• Acquisition Indebtedness 201206018 201246040 201740002	514.07-00
Section 521	Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt) 201333014 201511020 201835010	521.00-00
Section 527	Political Organizations 202005020	527.00-00
Section 528	Certain Homeowners Associations 201210007 201214016 201223011 201918006	528.00-00
	• Revocation of Election 201244005 201327008	528.04-00
	• Definition of Homeowners Association 201204017	528.05-00

Section 529	Qualified State Tuition Programs 201310043 201317017	529.00-00
Section 531	Imposition of Accumulated Earnings Tax (Imposed v. Not Imposed) 201653017	531.00-00
Section 533	Evidence of Purpose to Avoid Income Tax (Proscribed Purpose v. Not Proscribed Purpose) • Holding and Investment Companies 201653017	533.00-00 533.02-00
Section 534	Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer) 201428023	534.00-00
Section 542	Definition of Personal Holding Company • Stock Ownership Requirements 201208025 • Consolidated Returns 201901002	542.00-00 542.02-00 542.03-00
Section 544	Rules for Determining Stock Ownership 201208025	544.00-00
Section 561	Deduction v. Not a Deduction for Dividends Paid • Personal Holding Companies 201901002 • Dividends-Paid Deduction 201901002	561.00-00 561.03-00 561.07-00
Section 562	Dividends Eligible v. Not Eligible for Dividends-Paid Deduction 201205004 201244012 201304004 201516047 • Preferential Dividends 201216031 201304002 201316013 201327006 201444022 201516047 201924003	562.00-00 562.03-00
Section 565	Consent Dividends 201202014 201336017 201628015 201901002 • General Rule 201316014 • <i>Making and Filing Consents</i> 201201011	565.00-00 565.01-00 565.01-02
Section 581	Bank v. Not a Bank 201341017	581.00-00
Section 597	Federal Financial Assistance Provided 201201010 • Federal Financial Assistance Tax • <i>Basis</i> 201733014 • Taxable Transfers 201441014 201733014 • Limitation on Collection 201614035 • Anti-Abuse 201733014	597.00-00 597.05-00 597.05-01 597.06-00 597.07-00 597.12-00

Section 611	Allowance of Deduction for Depletion (Deductible v. Not Deductible) 201448020	611.00-00
	• By Whom Deductible	611.02-00
	• <i>Economic Interest in Mineral in Place</i> 201520004 201448020 201520004	611.02-04
Section 613	Percentage Depletion	613.00-00
	• Gross Income From Property 201710023 201722028	613.02-00
Section 613A	Limitations on Percentage Depletion in the Case of Oil and Gas Wells	613A.00-00
	• Exemption for Independent Producers and Royalty Owners	613A.03-00
	• <i>General Rule</i> 201210003	613A.03-01
	• Limitations on Subsection (c)	613A.04-00
	• <i>Retailers Excluded</i> 201210003	613A.04-02
Section 614	Definition of Property	614.00-00
	• Election to Aggregate Separate Operating Mineral Interests in Case of Mines 201343005	614.02-00
	• Aggregating Non-Operating Mineral Interests 201405002 201746019 201852017 201952004	614.04-00
Section 617	Deduction and Recapture of Certain Mining Exploration Expenditures 201718011	617.00-00
	• Recapture on Reaching Producing Stage 201350033	617.03-00
Section 638	Continental Shelf Areas 201311024	638.00-00
Section 641	Imposition of Tax 201727008	641.00-00
Section 642	Special Rules for Credits and Deductions 201216045 201343002 201345033 201345034 201803004 201908008	642.00-00
	• Charitable Deduction 201202019 201225004 202001013 202001014 202001015 201343002 201611002 201714002 201714003 201721003 201803004	642.03-00
	• <i>Pursuant to Governing Instrument</i> 201438014 201747005	642.03-02
	• <i>Pooled Income Funds</i> 201450016	642.03-06
Section 643	Definitions Applicable to Subparts A, B, C, and D 201238004 201245007 201436043 201516008 201516020 201516028 201519012 201527032 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201702005 201702006 201722007	643.00-00
	• Income Defined 201320009	643.02-00
	• Multiple Trusts 201928004	643.06-00

	• Allocation of Income and Deductions 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006	671.03-00
Section 672	Definitions and Rules	672.00-00
	• Subpart E not to Result in Foreign Ownership 201532023 201807001	672.05-00
	• <i>Exceptions to General Rule</i> 201532023 201544002 201807001	672.05-01
Section 673	Reversionary Interests 201642019	673.00-00
Section 674	Power to Control Beneficial Enjoyment 201507008 201908005	674.00-00
	• Power Exercisable Only by Will 201326011	674.01-00
Section 675	Administrative Powers 201235006 201507008	675.00-00
	• General Powers of Administration 201216034	675.04-00
Section 677	Income for Benefit of Grantor 201326011 201507008	677.00-00
Section 678	Person Other Than Grantor Treated as Substantial Owner 202022002	678.00-00
	• Power to Vest Corpus or Income in Self 201633021	678.01-00
Section 691	Recipients of Income in Respect of Decedents 201330011 201330011 201338028 201430022 201444024	691.00-00
	• Includibility of Item as Income in Respect of Decedent Generally 201438014 201611002 201909003	691.01-00
Section 701	Partners, Not Partnerships, Subject to Tax 201507018	701.00-00
	• Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2 201917007	701.01-00
Section 702	Income and Credits of Partner	702.00-00
	• Partner's Income v. Partnership Income 201421016	702.05-00
Section 704	Partner's Distributive Share 201241005 201721013 201729020	704.00-00
	• Partnership Agreement 201517006 201537002 201537003	704.01-00
	• <i>Section 704(c) Considerations</i> 201216019 201421001 201505001 201537002 201537003 201710007 201710008 201747001	704.01-04
	• Limitation on Allowance of Losses 201606027	704.06-00
Section 705	Determination of Basis of Partner's Interest 201421016	705.00-00

Section 706	Taxable Years of Partner and Partnership 201319021	706.00-00
	• Closing of Partnership Taxable Year 201806005	706.05-00
Section 707	Transactions Between Partner and Partnership 201613001 201613002 201613003 201714028	707.00-00
	• Not in Capacity as Partner 201324013	707.01-00
	• Sales or Exchanges With Respect to Controlled Partnership 201737011	707.02-00
	• <i>Losses Disallowed</i> 201343021	707.02-01
Section 708	Continuation of Partnership 201315026 201605004 201619001 201643016 201643017 201643018 201643019 201745005	708.00-00
	• Termination 201244004 201326007 201528007 201619001 201643016 201643017 201643018 201643019 201723008 201723009	708.01-00
	• Merger, Conversion or Consolidation 201619001 201643016 201643017 201643018 201643019 201929019	708.02-00
	• Division 201619001 201643016 201643017 201643018 201643019	708.03-00
Section 721	Nonrecognition of Gain or Loss on Contributions 201308019 201326014 201308019 201422004 201511020 201547003 201633028 201710007 201710008 201810005 202016013	721.00-00
Section 731	Extent of Recognition of Gain or Loss on Distribution 201314004 201421001 201421016 201511020 201537002 201537003	731.00-00
Section 732	Basis of Distributed Property Other Than Money 201505001	732.00-00
Section 734	Optional Adjustment to Basis of Undistributed Partnership Property 201521012	734.00-00
Section 737	Recognition of Precontribution Gain in Case of Certain Distributions to Contributing Partner 201537002 201537003	737.00-00
Section 743	Optional Adjustments to Basis of Partnership Property 201726012	743.00-00
	• Adjustments to Basis 201929019	743.02-00
Section 752	Treatment of Certain Liabilities 201511020 201608005 201841006	752.00-00
	• Liability to Which Property is Subject 201525010	752.03-00
	• Sale or Exchange of an Interest 201929019	752.04-00
	• Sharing Recourse Liabilities 201525010	752.06-00
	• <i>Economic Risk of Loss</i> 201606027	752.06-01

	• Sharing Non-recourse Liabilities 201525010	752.07-00
	• Partnership Liability Versus Partner Liability 201525010	752.08-00
Section 754	Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201314013 201632006 201632007 201632008 201632009 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201443011 201506001 201506002 201521012 201528027 201530004 201548012 201603018 201610002 201611008 201620002 201620003 201624016 201624020 201629002 201709005 201709006 201709009 201717014 201717038 201726002 201726010 201728015 201736007 201738007 201811011 201811012 201812008 201814008 201815002 201816006 201817018 201819005 201819010 201823001 201826005 201826007 201826008 201834004 201840003 201846003 201848014 201851006 201851007 201852013 201902024 201902025 201904012 201904013 201917003 201918012 201919007 201919010 201920010 201923015 201924007 201924008 201924010 201924012 201927012 201929016 201933002 201934002 201937012 201943017 201945023 201949010 201950001 201950002 202005014 202006007 202020020	754.00-00
	• Timeliness of Election 201201007 201201014 201251004 201314013 201632006 201632007 201632008 201632009 201341002 201410014 201410019 201410020 201410021 201410022 201410023 201410025 201410026 201426012 201440003 201442003 201443011 201444016 201444017 201448002 201505017 201505018 201505019 201505020 201505021 201505022 201505023 201505024 201505025 201505026 201505027 201508003 201510024 201514002 201519023 201525008 201532014 201543002 201605007 201611008 201624005 201629002 201640011 201645001 201645008 201648005 201649003 201649005 201705008 201707011 201709005 201709006 201709009 201718013 201719006 201719007 201722013 201726002 201726010 201729015 201736004 201738007 201742001 201804006 201816006 201818003 201818007 201819005 201819010 201823001 201830010 201833007 201839004 201840003 201840005 201841003 201851006 201851007 201909004 201918012 201920010 201924008 201924012 201926003 201929016 201933002 201934002 201943017 201947014 201949010 202005014 202006007 202007003 202007004 202015014	754.02-00
Section 761	Terms Defined 201747001	761.00-00
	• Partnership 201235015 201323015 201329003	761.01-00
	• <i>Organizations Treated as a Partnership</i> 201329003	761.01-01
	• Partner 201411035	761.02-00
	• Partnership Agreement 201517006	761.03-00
	• Distributions of Partnership Interests Treated as Exchanges 201929019	761.05-00
Section 803	Life Insurance Gross Income 201845020	803.00-00
Section 805	General Deductions 201845020	805.00-00

Section 806	Small Life Insurance Company Deduction 201412001	806.00-00
Section 807	Rules for Certain Reserves 201312031 201746022	807.00-00
	• Adjustments for Increase or Decrease 201845020	807.01-00
	• Method of Computing Reserves for Purposes of Computing Income 201312031 201939003	807.03-00
	• <i>Amount of Reserve</i> 201844009	807.03-01
	• <i>Applicable Federal Interest Rate/Prevailing State Assumed Interest Rate</i> 201640008 201645010 201939003	807.03-03
	• <i>Prevailing Commissioners' Standard Tables</i> 201230009	807.03-04
	• Special Rules for Computing Reserve	807.04-00
	• <i>Contracts Issued by Foreign Branches of Domestic Life Insurance Companies</i> 201746022	807.04-03
	• Adjustments for Change in Computing Reserves 201511013	807.05-00
Section 812	Definitions of Company's Share and Policyholder's Share 201603023	812.00-00
Section 816	Life Insurance Company Defined 201733012	816.00-00
	• Life Insurance Reserves 201733012	816.02-00
	• Total Reserves Defined 201733012	816.03-00
Section 817	Treatment of Variable Contracts 201235001 201240018 201309011 201323001 201323002 201323003 201323004 201338004 201338005 201341033 201410012 201417007 201436005 201502003 201504005 201540004 201651002 201651012 201705003	817.00-00
	• Treatment Nondiversified Contracts	817.08-00
	• <i>Look-Through Diversification</i> 201540004	817.08-04
Section 831	Tax On Insurance Companies Other Than Life Insurance Companies 201225013 201229008 201314020 201317002 201323009 201428006 201438022 201440015 201451012 201511021 201517018 201527014 201527015 201532028 201535009 201540008 201611001 201633027 201645004 201702037 201714021 201716014 201728017 201728018 201732021 201744009 201802004 201802014 201821007 201825006 201843001 201845024 201918007 201923020 201927016 201945013 201950003	831.00-00
	• Alternative Tax Small Companies 201433012 201744009 201845024 201950003	831.02-00
	• Whether Company Qualifies as Insurance Company 201219009 201219010 201219011 201224018 201351006 201419007	831.03-00
Section 832	Insurance Company Taxable Income 201232030 201235011 201250022 201328027 201428006 201429007 201438022 201503011 201515017 201533011	832.00-00

	• Underwriting Income 202019001	832.04-00
	• Premiums Earned 201235011 201536024	832.05-00
	• Losses Incurred 201429007 201642034	832.06-00
	• <i>Salvage and Reinsurance Recoverable</i> 201515017	832.06-01
	• <i>Unpaid Losses</i> 201435011 201437011	832.06-02
	• Interinsurers or Reciprocal Underwriters 201322008	832.15-00
Section 833	Treatment of Blue Cross Blue Shield Organizations 201416002 201642026	833.00-00
	• Organizations Subject to Sec. 833 201642026	833.03-00
	• <i>Existing Blue Cross or Blue Shield Organizations</i> 201642026	833.03-01
	• <i>Material Change in Operations Existing Blue Cross or Blue Shield Organizations</i> 201432013 201642026	833.03-03
Section 846	Discounted Unpaid Losses Defined	846.00-00
	• Determination of Undiscounted Unpaid Losses 201435011	846.01-00
Section 847	Special Estimated Tax Payments 201640017	847.00-00
Section 848	Capitalization of Policy Acquisition Expenses 201746022	848.00-00
	• Net Premiums	848.05-00
	• <i>Special Rules for Reinsurance</i> 201501011 201642032	848.05-03
	• Classification of Contracts	848.06-00
	• <i>Exceptions</i> 201746022	848.06-02
	• <i>Treatment of Reinsurance Contract</i> 201501011 201642032	848.06-06
Section 851	Definition of Regulated Investment Company 201325002 202021020 202022003	851.00-00
	• Election to be Regulated Investment Company 202021020 201521014 202022003	851.01-00
	• Gross Income Requirement 201206015 201319003 201406007 201425009 201524020 201716001 201716024 201716025 201716026 201716027 201716028 201716029 201716030 201716031 201716032 201716033 201716034 201716035 201716036 201716037 201716038 201716039 201716040 201716041 201716042 201716046 201717020 201717021 201717022 201717024 201717025 201717026 201717027 201717028 201717029 201717031 201717032 201717033 201717034 201717035 201718030 201718032 201719021	851.02-00

Section 852	Taxation of Regulated Investment Companies and Their Shareholders 201340016 201619004	852.00-00
Section 853	Foreign Tax Credit Allowed Shareholders 202017016	853.00-00
	• Election 201629004 201705005 201707009 201734001 201845015 201845016 201845017 201845018 201845019 202017016	853.01-00
Section 854	Limitations Applicable to Dividends Received From Regulated Investment Company 201640018	854.00-00
Section 855	Dividends Paid by Regulated Investment Company After Close of Taxable Year 202021020 201530006 201619004 201740017 202022003	855.00-00
	• General Rule 201244003	855.01-00
Section 856	Definition of Real Estate Investment Trust 201204006 201205004 201208007 201208012 201208014 201214009 201216031 201218007 201226004 201232032 201234006 201238009 201244012 201250019 201251005 201252009 201304004 201310020 201311009 201313017 201314002 201315007 201316013 201317001 201320007 201323016 201327006 201328018 202001011 201341032 201407011 201418037 201423011 201424020 201427001 201428004 201428005 201429017 201429024 201431018 201431020 201432014 201433011 201441014 201443017 201444022 201450005 201450017 201509019 201516018 201516049 201521006 201523015 201528006 201537020 201546006 201549013 201549023 201551007 201620001 201647005 201705007 201716002 201716043 201720008 201725002 201732012 201819006 201828008 201828009 201843004 201848008 201904005 201917006 201923023 201928013 201929014 201929015 201930003 201939001 201948006 201949004 201949005 201949007 202002009 202002012 202006001 202012003 202012012 202015015 202020007 202024003	856.00-00
	• Income Requirements 201225008 201225009 201246013 201407011 201418022 201428002 201433005 201518010 201522002 201524017 201527012 201527013 201546006 201602003 201605005 201620001 201649013 201652012 201722016 201732012 201742008 201742009 201742010 201742011 201742012 201742013 201751011 201816002 201816003 201820012 201841002 201845001 201848013 201901001 201907001 201910002 201928013 201939001 202005017 202005018 202006001 202024003	856.01-00
	• Investment Requirements 201236006 201315007 201406009 201428002 201450017 201503010 201515009 201518010 201521006 201524017 201551007 201602003 201628009 201740017 201820012 201930003 202002009 202002012	856.02-00
	• Other Requirements 201225008 201225009 201530014 201848008 201917006	856.03-00
	• Rents From Real Property 201206001 201225008 201225009 201250003 201250008 201301007 201320001 201320002 201334033 201341015 201450017 201549013 201716044 201740017 201751011 201812009 201901001 201907001 201930003 201944011 202002009 202002012 202013006 202013007	856.04-00

	• Treatment of Wholly Owned Subsidiaries 201210021 201214002 201232011 201311009 201345021 201424016 201426017 201432011 201433001 201452013 201511019 201516018 201521015 201527016 201530005 201532006 201533005 201533006 201539007 201539008 201550025 201552009 201614022 201615007 201628020 201628021 201638010 201638021 201640002 201652005 201653016 201710012 201722017 201723012 201726011 201736008 201738004 201748006 201751013 201802006 201811010 201815014 201844007 201844008 201920004 201920011 201926005 201952003	856.07-00
Section 857	Taxation of Real Estate Investment Trusts and Their Beneficiaries 201315004 201340004 201346005 201609004 202024003	857.00-00
	• Requirements to be Taxed as a REIT 201717005	857.01-00
	• Taxation of Trusts	857.02-00
	• <i>Income from Foreclosure Property</i> 201623007	857.02-02
	• <i>Income from Prohibited Transactions</i> 201614009 201640007 201707010 201844003	857.02-03
	• Earnings and Profits 201652012 202024003	857.05-00
Section 858	Dividends Paid by Real Estate Investment Trust After Close of Taxable Year 201244009	858.00-00
	• Receipt by Shareholders 201816001	858.01-00
Section 860	Deduction for Deficiency Dividends 201727004	860.00-00
	• Interest and Addition to Tax 201727004	860.02-00
	• Adjustments 201239006	860.03-00
	• Determination 201727004	860.04-00
	• Claim Required for Dividend Deduction 201727004	860.06-00
	• Suspension of Statute of Limitations 201727004	860.07-00
Section 860C	Taxation of Residual Interest	860C.00-00
	• Taxable Income or Net Loss 201306021	860C.02-00
Section 860D	REMIC Defined 201713007 201731001 201731002 201749005 201749008 201601005 201649006 201649009 201649010 201650011 201714017 201730006 201738001 201738003 201742007	860D.00-00
Section 860F	Other Rules	860F.00-00
	• Treatment of Transfers to the REMIC 201517007	860F.04-00
Section 860G	Other Definitions and Special Rules 201623007	860G.00-00

Section 861	Income From Sources Within the U.S.	861.00-00
	• Interest 201205007 201447030	861.02-00
	• Compensation for Labor or Services 201438027	861.04-00
	• Allocation and Apportionment of Deductions (In General) 201446018	861.08-00
	• <i>Apportionment</i> 201614031	861.08-02
	• <i>Net Operating Losses</i> 201228013	861.08-12
	• Allocation and Apportionment of Interest Expense (In General) 201320017 201701018 201335008 201423001 201505036 201638012 201702036 201718034 201718035 201744014 201744015 201744016	861.09-00
	• <i>Apportionment Rules -- Corporations</i> 201423001 201718034	861.09-05
	• <i>Asset Method of Apportionment</i> 201210019 201210020 201223001 201320017 201701018 201335008 201505036 201638012 201702036 201744014	861.09-06
	• <i>Fair Market Value Method</i> 201320017 201701018 201335008 201423001 201505036 201638012 201702036 201718034 201718035 201744014 201744015 201744016	861.09-07
	• <i>Modified Gross Income Method of Apportionment</i> 201744015 201744016	861.09-08
	• Characterization Rules and Adjustments for Certain Assets (In General) 201336018	861.12-00
	• <i>Miscellaneous</i> 201336018	861.12-04
Section 863	Items Not Specified in Sections 861 or 862	863.00-00
	• Partly From Sources Within and Partly From Sources Without U.S.	863.02-00
	• <i>Transportation</i> 201311024	863.02-04
Section 864	Definitions	864.00-00
	• U.S. Trade or Business 201501013	864.01-00
	• <i>Trade or Business Conducted Through Partnership</i> 201501013	864.01-02
	• <i>Trading in Securities</i> 201501013	864.01-04
	• Effectively Connected Income 201325012 201908016	864.02-00
	• <i>U.S. Source Interest, Dividends, etc.</i> 201325012	864.02-01
	• <i>Deferred Payments</i> 201908016	864.02-06
	• Rules for Allocating Interest, etc. (See Also 861.08 through 861.14) 201210019 201210020 201341017	864.04-00

Section 871	Tax on Nonresident Alien Individuals 201539028 201727005 201727006 201852014	871.00-00
	• Tax on Nonresident Aliens	871.02-00
	• <i>Exemption from Tax on Certain Interest and Dividends</i> 201223006	871.02-13
	• Repeal of Tax on Interest of Non-resident Alien Individuals Received From Certain Portfolio Debt Investments	871.04-00
	• <i>Statement That Beneficial Owner Is Not a U.S. Person</i> 201434021	871.04-04
Section 882	Tax on Income of Foreign Corporations Connected with United States Business	882.00-00
	• Return Required 201515029	882.03-00
	• Allocation of Deductions 201908016	882.04-00
	• Interest deductions	882.07-00
	• <i>Liability/Asset Ratio</i> 201908016	882.07-02
Section 884	Branch Tax 201752001	884.00-00
	• Branch Profits Tax 201628016	884.01-00
	• Rules for Termination, Liquidation, Reorganization or Incorporation 201443003 201543007	884.08-00
	• <i>Complete Termination of a U. S. Business</i> 201405012 201543007 201714010 201750008 201813004	884.08-10
	• <i>Reorganization of a Foreign Corporation</i> 201443003	884.08-30
Section 887	Imposition of Tax On Gross Transportation Income Of Nonresident Aliens and Foreign Corporations 201212012	887.00-00
Section 894	Income Affected by Treaty	894.00-00
	• Teachers, Students, and Trainees 201251015	894.10-00
	• Pensions 201412016	894.11-00
Section 897	Disposition of Investment in United States Real Property 201321007	897.00-00
	• Distributions of U.S. Real Property Interest By Foreign Corporation 201321007	897.05-00
Section 901	Taxes of Foreign Countries and of Possessions of U.S. 201423022	901.00-00
	• Allowance of Credit 201617009	901.01-00
	• Amount Allowed 201349015	901.02-00

	• Denial of Credit with Respect to Certain Abusive Transactions 201312045	901.11-00
Section 902	Deemed Paid Credit Where Domestic Corporation Owns 10 Percent or More of Voting Stock of Foreign Corporation (See Also 960.00-00 et. seq.)	902.00-00
	• Computation of Credit	902.01-00
	• <i>Post-1986 Undistributed Earnings</i> 201441015 201444039	902.01-01
	• <i>Post-1986 Foreign Income Taxes</i> 201441015 201444039	902.01-02
Section 904	Limitation on Credit	904.00-00
	• Carryback and Carryover 201438027	904.02-00
	• Recapture of Overall Foreign Loss 201240017 201249012	904.05-00
	• <i>Overall Foreign Loss Accounts</i> 201452002	904.05-04
Section 905	Applicable Rules 201429026	905.00-00
	• Adjustments on Payment of Accrued Taxes	905.03-00
	• <i>Pooling Adjustments</i> 201441015 201444039	905.03-02
	• <i>Redetermination of U.S. Liability</i> 201444039	905.03-03
Section 911	Citizens or Residents of the United States Living Abroad 201313023 201538016 201620006 201729001	911.00-00
	• Election 201507013 201507016 201539018 201620006 201650006	911.11-00
	• <i>Timely filed returns</i> 201507013 201507016 201539018 201650006	911.11-01
	• <i>Reelection</i> 201231006 201308023 201308023 201344007 201347016 201429015 201433002 201444023 201504002 201509027 201511017 201517004 201538016 201620006 201743014 201909006	911.11-03
Section 932	Coordination of United States and Virgin Islands Income Taxes	932.00-00
	• Bona Fide Residents of the Virgin Islands 201503012	932.02-00
Section 951	Amounts Included in Gross Income of U.S. Shareholders (Included v. Not Included) 201436047	951.00-00
Section 952	Subpart F Income Defined 201240019	952.00-00
Section 953	Insurance Income 201407010 201503009 201504006 201504008 201637005	953.00-00
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 201303005 201612007 202021019 201351010 201451012 201537009 201539006 201611001 201722003 201730007 201744009 201807007 201845024 201845025 201905003 201950003	953.06-00

Section 954	Foreign Base Company Income 201235007	954.00-00
	• Foreign Personal Holding Company Income 201201016 201228020 201407010 201503009 201504006 201504008 201637005 201644008 201644009 201644010 201648015 201648016 201718020 201739009	954.02-00
	• <i>Sale or Exchange of Property</i> 201201016	954.02-05
	• <i>Commodities Transactions</i> 201330006 201330006	954.02-06
	• <i>Nonfunctional Currency Transactions</i> 201226011 201241002	954.02-07
	• Foreign Base Company Sales Income 201206003 201325005 201332007 201340010 201532033	954.03-00
Section 956	Investment of Earnings in U.S. Property 201420017 201436047 201446020 201521006 201811014	956.00-00
	• U.S. Property Defined 201516064	956.03-00
	• Pledges and Guarantees 201203010 201436047	956.05-00
Section 982	Admissibility of Documentation Maintained in Foreign Countries 201333013	982.00-00
Section 985	Functional Currency 201902030	985.00-00
Section 987	Branch Transactions 201902030	987.00-00
	• Remittances (Definition) 201321007	987.03-00
Section 988	Treatment of Certain Foreign Currency Transactions 201619004 201816009 201902030	988.00-00
	• Hedging Transactions 201728003 201816009	988.05-00
Section 989	Other Definitions and Special Rules	989.00-00
	• Definition of Qualified Business Unit 201902030	989.01-00
Section 992	Requirements of a Domestic International Sales Corporation 201433003 201944009	992.00-00
	• Definition of DISC	992.01-00
	• <i>Qualified Export Assets</i> 201735003	992.01-02
	• <i>Capitalization</i> 201444018	992.01-03

	• Election	992.02-00
	201216006 201221003 201224025 201237006 201242001 201304001 201305002 201310018 201327001 201327004 201327005 201618007 201634002 201634020 201701003 201701010 202021017 201335002 201336013 201341023 201343011 201343015 201346003 201347006 201347018 201349003 201351012 201351015 201404008 201411008 201418040 201421010 201429020 201433004 201434002 201436002 201436041 201440019 201441012 201444018 201451026 201502005 201506006 201516013 201516052 201519020 201521010 201527037 201528002 201532005 201533003 201535001 201535014 201536001 201536008 201540002 201543009 201544010 201544011 201548014 201552003 201552005 201601003 201604007 201622022 201628017 201629006 201631010 201633007 201634002 201634020 201635003 201638008 201640003 201641007 201642012 201645003 201649004 201652018 201708001 201712011 201714013 201717015 201717017 201722010 201722024 201726009 201736005 201744010 201745003 201746018 201746021 201748005 201750005 201751010 201807005 201809001 201809002 201817007 201833001 201839007 201839008 201842005 201904009 201909001 201917005 201918014 201922025 201937002 201940003 201943013	
Section 1001	Determination of Amount of and Recognition of Gain or Loss 201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012 201238004 201243004 201243006 201245007 201308016 201319018 201320009 201326014 201308016 201334006 201342001 201418007 201418017 201418031 201418032 201419001 201419011 201436043 201443004 201516008 201516020 201516022 201516023 201525001 201527032 201528024 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201536010 201628008 201638004 201647001 201702005 201702006 201709020 201722007 201737011 201812001 201812002 201812005 201814001 201814002 201814005 201817012 201817013 201817014 201817016 201818005 201833015 201834011 201835001 201845020 201928004 201932001 201932002 201932003 201932004 201932005 201932006 201932007 201932008 201932009 201932010	1001.00-00
	• Amount Realized	1001.02-00
	201221004 201525010 201730012 201730017 201730018 201730019	
	• <i>Property Differing Materially</i>	1001.02-07
	201443004 201516022 201516023	
Section 1011	Adjusted Basis for Determining Gain or Loss 201418007 201845020	1011.00-00
	• Allocation of Basis	1011.01-00
	201709001	
Section 1012	Basis of Property--Costs 201617002	1012.00-00
Section 1014	Basis of Property Acquired From a Decedent 201245006 201544002 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201744006 201744007 201744008 201751001 201751002 201751003 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 201852009 201852014 202006002 202006003 202006004 202006005 202006006 202007010	1014.00-00
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust 201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003 201418007 201419001 201426016 201436043 201525001 201604001 201702005 201702006 201709020 201722007	1015.00-00

Section 1031	Exchange of Property Held for Productive Use or Investment 201234018 201242003 201302009 201313024 201411036 201416006 201648013 201706009 201834010 201944006	1031.00-00
	• Property Held For Productive Use or Investment 201601011 201605017	1031.01-00
	• Like Kind Property 201216007 201238027 201531009 201532021 201706009 201850014	1031.02-00
	• Deferred Exchanges 201238027 201242003 201252018 201308020 201308020 201332010 201416006 201437012 201648013	1031.05-00
	• Multi-Party Exchanges 201252018 201332010	1031.06-00
	• Exchanges Not Solely In Kind 201325011 201648013	1031.07-00
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition) 201249011 201250021 201324009	1032.00-00
Section 1033	Involuntary Conversion 202001016 201333010 201333011 201924017 201925011 201925012	1033.00-00
	• General Rule 202001016 201609003 201636034 201702034 201816008 201821012 201924017 201925011 201925012	1033.01-00
	• Definition of Involuntary Conversion Events 201252010 202001016 201609003 201702034 201816008 201821012 201924017 201925011 201925012	1033.02-00
	• Property Similar or Related in Service or Use 201609003 201636034 201702034 201816008	1033.03-00
	• Special Rule for Outdoor Advertising Displays 201450004	1033.07-00
	• Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters 201240006	1033.10-00
Section 1035	Exchanges of Insurance Policies 201304003 201330016 201330016	1035.00-00
Section 1041	Transfers of Property Between Spouses or Incident to Divorce 201206005 201707007 201707008 201927003	1041.00-00
	• Transfers Incident to Divorce 201901003	1041.01-00
Section 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooper- atives	1042.00-00
	• Nonrecognition of Gain 201435014	1042.01-00
Section 1045	Rollover of Gain from One Qualified Business Stock to Another 201650010	1045.00-00
Section 1060	Special Allocation Rules for Certain Asset Acquisitions 201501011 201642032	1060.00-00
Section 1091	Loss From Wash Sales of Stock or Securities 201737011	1091.00-00

Section 1092	Straddles 201515001 201543008	1092.00-00
	• Special Rule for Identified Straddles 201241005 201515001	1092.02-00
	• <i>Defined</i> 201515001	1092.02-01
	• Mixed Straddles 201543008 201615001 201637011 201639004 201820014	1092.05-00
	• <i>Mixed Straddle Account</i> 201327007 201516010 201637011 201820014 201848015	1092.05-02
	• Straddle Defined 201310027	1092.06-00
	• Qualified Covered Call Options 201317009	1092.07-00
	• Definitions and Special Rules 201241005	1092.08-00
Section 1202	50-Percent Exclusion for Gain from Certain Small Business Stocks 201436001 201603010 201603011 201603012 201603013 201603014 201636003 201717010	1202.00-00
Section 1221	Capital Asset v. Not a Capital Asset 201203003 201208038 201209014	1221.00-00
Section 1222	Other Terms Relating to Capital Gains and Losses 201642035	1222.00-00
Section 1223	Holding Period of Capital Assets 201204001 201204002 201204003 201204004 201204005 201216010 201418007 201436043 201443004 201516022 201516023 201525001	1223.00-00
Section 1234	Option to Buy or Sell 201547004	1234.00-00
	• Gain or Loss of Purchaser 201214021	1234.01-00
	• Sale v. Option 201547004	1234.03-00
Section 1234A	Gains or Losses From Certain Terminations 201642035	1234A.00-00
Section 1235	Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction) 201701009	1235.00-00
Section 1248	Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations 201423006 201426008	1248.00-00
Section 1250	Gain From Dispositions of Certain Depreciable Realty	1250.00-00
	• Section 1250 Property 201243003	1250.01-00
	• Exceptions and Limitations	1250.04-00
	• <i>Gifts</i> 201318003	1250.04-01
Section 1253	Transfers of Franchises, Trademarks, and Trade Names 201322020	1253.00-00

Section 1256	Section 1256 Contracts Marked to Market	1256.00-00
	• Definitions	1256.07-00
	• <i>Qualified Board or Exchange</i> 201322033	1256.07-05
Section 1258	Recharacterization of Gain from Certain Transactions 201501012	1258.00-00
Section 1272	Current Inclusion in Income of Original Issue Discount	1272.00-00
	• OID Election 201435004 201720004	1272.05-00
Section 1275	Other Definitions & Special Rules	1275.00-00
	• Integration 201614010	1275.08-00
Section 1276	Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income	1276.00-00
	• Accrued Market Discount	1276.02-00
	• <i>Constant Interest Rate Election</i> 201619004	1276.02-02
Section 1286	Tax Treatment of Stripped Bonds 201229003 201701017 201502006 201502007	1286.00-00
Section 1295	Qualified Electing Fund	1295.00-00
	• Time For Making Election 201228021 201249014	1295.02-00
	• <i>Retroactive Elections</i> 201201013 201210017 201248009 201248010 201302010 201302011 201302019 201302020 201314026 201319006 201319007 201321010 201322017 201322018 201330019 201330020 201330021 201911001 201330019 201330020 201330021 201333004 201334007 201334034 201340008 201344008 201349002 201349010 201349011 201349012 201350011 201350012 201350013 201350014 201350015 201350016 201350017 201350018 201350019 201350020 201350021 201350022 201350023 201350024 201350025 201411001 201412006 201412010 201417009 201417010 201417011 201417012 201417013 201417014 201417015 201417016 201422002 201422003 201422019 201422021 201423002 201423004 201423008 201423015 201427002 201427003 201427004 201427005 201427006 201429002 201429003 201429004 201429011 201429021 201431021 201431022 201431023 201431024 201431025 201431026 201431027 201431028 201431029 201442004 201442005 201442006 201445006 201447022 201447024 201448004 201451020 201451021 201451022 201508008 201508009 201508010 201509028 201510040 201510041 201510042 201516062 201516063 201519022 201528008 201528009 201528036 201546010 201548018 201604002 201622028 201622029 201622030 201629005 201630006 201642025 201651004 201702001 201729003 201739006 201744004 201808012 201809006 201812006 201814006 201837001 201925002 202023004 202023005	1295.02-02
Section 1296	Passive Foreign Investment Company 201244003 201311014 201447003 201806001 201806002 201806003 201806004 201845015 201845016 201845018 201930005 201930006 201930007 201930008	1296.00-00
	• Characterization of Income	1296.02-00
	• <i>Application of Income Look-Through Rules</i> 201445005	1296.02-02
Section 1297	Special Rules 201322009 201515006	1297.00-00

Section 1301	Averaging of Farm Income	1301.00-00
	• Engaged in Farm Business 201435006	1301.01-00
Section 1311	Correction of Error	1311.00-00
	201208027 201313027	
	• Inconsistent Position v. No Inconsistent Position 201710029	1311.01-00
	• Correction Not Barred v. Barred at Time of Error 201823004	1311.02-00
Section 1313	Definitions	1313.00-00
	• Determination v. No Determination 201247001 201247011 201622032	1313.01-00
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right	1341.00-00
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Section 1361	Definitions	1361.00-00
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	• Small Business Corporation v. Not a Small Business Corporation 201201006 201218005 201237014 201250018 201314003 201314008 201322036 201338039 201433014 201523012 201523013 201604011 201608007 201735019 201747006 201750002 201825018 201831001 201837012 201845013 201902005 201918002 201918013 201926008 201949009 202019010	1361.01-00
	• <i>Number of Shareholders</i> 201926008	1361.01-01
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	• <i>Non-Resident Alien as Shareholder</i> 201312023 201545015 202004001	1361.01-03
	• <i>More than One Class of Stock</i> 201207002 201214001 201218004 201234001 201236003 201309003 201314014 201314031 201322036 201326012 201328025 201612002 201634006 202021002 202021007 201341014 201444020 201444021 201506003 201518008 201528025 201538009 201607001 201608006 201608007 201633017 201634006 201751007 201813001 201813002 201813003 201815003 201825018 201905002 201908015 201908017 201918013 201919005 201930023 201936005 201949003 201949009 202019007	1361.01-04
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• Certain Trusts Permitted as Shareholders	1361.03-00
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• Qualified Subchapter S Trusts	1361.03-02
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• Electing Small Business Trusts	1361.03-03
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Section 1362**Election by Small Business Corporation****1362.00-00**

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• Eligible v. Ineligible

1362.01-00

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• Shareholder Consent

1362.01-01

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

1362.01-02

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

Section 1402	Definitions 201402004	1402.00-00
	• Net Earnings From Self-Employment 201916005 202009024	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
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201202001 201311006 201727005 201727006	1441.00-00
	• Who must Withhold	1441.01-00
	• <i>Liability of Withholding Agent</i> 201428007	1441.01-02
	• Income Subject to Withholding v. Not Subject to Withholding	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
Section 1442	Withholding of Tax on Foreign Corporations (Required v. Not Required) 201808010	1442.00-00
Section 1443	Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding)	1443.00-00
	• Income Subject to Withholding 201808010	1443.02-00
Section 1461	Liability for Withheld Tax 201503013	1461.00-00
Section 1501	Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) 201213012 201306007 201726015	1501.00-00
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201749002 201341018 201342004 201402001 201414009 201418033 201418043 201930012 201936004 201949008 202008002 202013008	1502.00-00
	• Liability for Tax 201644018	1502.06-00
	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00
	• Intercompany Transactions 201208034 201243013 201312027 201612006 201336018 201339001 201402001 201411007 201507006 201524016 201528007 201540001 201603002 201605014 201610004 201722012 201723008 201723009 201726012 201828006 201830005 201936004	1502.13-00
	• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 201605013 201722012 201810001 201810002	1502.13-01

• <i>Obligations of Members</i> 201707006	1502.13-02	
• <i>Anti-Avoidance</i> 201640018	1502.13-03	
• <i>Stock, Bonds, and Other Obligations of Members</i> 201208034	1502.14-00	R
• <i>Limitation on Built-in Losses</i> 201232011	1502.15-00	
• <i>Excess Losses</i> 201749002 201350007 201441010 201930012	1502.19-00	
• <i>Consolidated Net Operating Loss Deduction</i> 201206006 201208001 201208032 201214019 201223003 201223004 201224003 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010 201242008 201242010 201245009 201247005 201248012 201249004 201249010 201250002 201301009 201305005 201305010 201306001 201310024 201310025 201312025 201315002 201322034 201323011 201328028 201330001 201632002 201330001 201332003 201335007 201336002 201336004 201336008 201338019 201340003 201342005 201342008 201344005 201349008 201349009 201351016 201352005 201411011 201412004 201418016 201418020 201418033 201418043 201423003 201424001 201424015 201426024 201431005 201431008 201431009 201431010 201431012 201431013 201431014 201431015 201431016 201434001 201438004 201438019 201442013 201444015 201448001 201503008 201521007 201523011 201527038 201530015 201532004 201532030 201544021 201601010 201605018 201610010 201610011 201611005 201613013 201616006 201620009 201628003 201630003 201630004 201636016 201637002 201637003 201644005 201651011 201703010 201717039 201717040 201738005 201752007 201817017 201825002 201825015 201837003 201901006 201901007 201903016 201904014 201905004	1502.21-00	
• <i>Basis of Property</i> 201828006	1502.31-00	
• <i>Investment Adjustment</i> 201213013 201214012 201339001 201411007 201430002 201550028 201641019 201921003 201936004	1502.32-00	
• <i>Earnings and Profits</i> 201411007 201936004	1502.33-00	
• <i>Accumulated Earnings Tax on Separate Basis</i> 201316008	1502.47-00	
• <i>Life and Non-Life</i> 201210015 201213012	1502.50-00	
• <i>Filing Requirements</i> 201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201442018 201507003 201514007 201524008 201527036 201529001 201533004 201541006 201542005 201548016 201550033 201601007 201606019 201631004 201648012 201648014 201702019 201711008 201716007 201717018 201717023 201728002 201730008 201732025 201738006 201744011 201751012 201802009 201813006 201819008 201825016 201827007 201833009 201839009 201902029 201921011 201929001 201933009 201949008 201951004 202008002 202011006 202013008	1502.75-00	
• <i>When Group Remains in Existence</i> 201228002 201314028 201350007 201424010 201505006 201933009	1502.75-10	

	• <i>Common Parent No Longer in Existence</i> 201250017 201326006	1502.75-11
	• <i>Taxable Year of Members of Group</i> 201520001 201414015 201520001 201843002 201933009	1502.76-00
	• <i>Income Allocation</i> 201235003 201542007	1502.76-01
	• <i>Common Parent Agent for Subsidiaries</i> 201522005 201552025	1502.77-00
	• <i>Separate Return Years</i> 201251003 201324004	1502.79-00
	• <i>Applicability of Other Provisions of Law</i> 201650013	1502.80-00
	• <i>Consolidated Returns for Subsequent Years</i> 201324004	1502.89-00
	• <i>Election to File Separate Returns</i>	1502.90-00
	• <i>Changes in Affiliated Groups</i> 201251003	1502.90-01
	• <i>Carryover and Carryback</i> 201228005 201312019	1502.92-00
	• <i>Intercompany Transactions</i> 201208034 201402001	1502.93-00
	• <i>Stock Transactions</i> 201208034	1502.94-00
	• <i>Application of Section 382 with Respect to a Consolidated Group</i> 201414009 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
	• <i>Regulations Governing Consolidated Returns--Issue Not Contained in Present List</i> 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	1502.99-00
Section 1504	Definitions 201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012 201815008 201927002	1504.00-00
	• <i>Affiliated Group v. Not an Affiliated Group</i> 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004	1504.01-00
	• <i>Includible Corporation v. Not an Includible Corporation</i> 201213012 201214020 201251003 201429007 201433013 201815008	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
Section 1563	Definitions and Special Rules 201405009	1563.00-00

Section 2001	Imposition and Rate of Tax	2001.00-00
	201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201732029 201817012 201817013 201817014 201817016	
Section 2010	Unified Credit Against Estate Tax	2010.00-00
	201612005 201612009 201612010 201618006 201632001 201632003 201632005 201632014 201632017 201632018 201701008 201410013 201418009 201421002 201532002 201537010 201550032 201603007 201603021 201604014 201604016 201605009 201605010 201605011 201606013 201608010 201613010 201613011 201614020 201614021 201614023 201614027 201614028 201614030 201615009 201615010 201617003 201620008 201621007 201622027 201624002 201624014 201624017 201624018 201624019 201626015 201626018 201626019 201630001 201630007 201630012 201631001 201631002 201631003 201633002 201633008 201638013 201638018 201640004 201641005 201641008 201641009 201641010 201642014 201642015 201642016 201642017 201642018 201652008 201652009 201702020 201702025 201702028 201702030 201702031 201702032 201702033 201703006 201703007 201703008 201706011 201709012 201709013 201709014 201709019 201709022 201710004 201710010 201710011 201710014 201712009 201716008 201716013 201716015 201717004 201717007 201718024 201718025 201718027 201719013 201719015 201719017 201719019	
Section 2031	Definition	2031.00-00
	201808001 201808002 201808003	
Section 2032	Alternate Valuation	2032.00-00
	201216013 201216037 201236002 201431017 201441001 201451025 201503003 201719014 201815001 201820010 201825013 201926013 201938002 202019015	
Section 2032A	Valuation of Farm Real Property	2032A.00-00
	201224019 201230023 201418011 201633001 201652017 201743013 201812004 201814004 201908018	
Section 2033	Property in Which Decedent Had an Interest	2033.00-00
	201238004 201330033 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003 201707003 201707004 201707005 201947001 201947002 201947003 201947004 201947005 201947006	
	• Interest v. No Interest at Time of Death	2033.01-00
	201323007	
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death	2035.00-00
	201223012 201238004 201647001 201702005 201709020 201947001 201947002 201947003 201947004 201947005 201947006	
	• Inclusion of Certain Property in Gross Estate	2035.01-00
	201323007 201342001 201702006	
	• Coordination with Other Code Sections	2035.06-00
	201327010	

Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)	2036.00-00
	201210008 201218003 201233008 201235006 201238004 201245007 201322025 201342001 201345026 201345027 201345028 201417001 201417002 201418007 201429009 201432005 201433006 201434004 201434005 201436003 201436043 201442042 201442043 201442044 201442045 201442046 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201544005 201604001 201647001 201702005 201702006 201709020 201722007 201723002 201723003 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029	
	• Retention of Possession or Enjoyment of Right to Income From Property 201735005 201947001 201947002 201947003 201947004 201947005 201947006	2036.01-00
	• Retention of Right to Designate Who Shall Enjoy Property or Income 201323007	2036.02-00
Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)	2037.00-00
	201323007 201342001 201345004 201345026 201345027 201345028 201418007 201432005 201433006 201434004 201434005 201436003 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201525001 201647001 201702005 201702006 201709020 201722007 201947001 201947002 201947003 201947004 201947005 201947006	
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate)	2038.00-00
	201218003 201223012 201233008 201235006 201322025 201330033 201330033 201345004 201345026 201345027 201345028 201417001 201417002 201429009 201432005 201433006 201434004 201434005 201436003 201442042 201442043 201442044 201442045 201442046 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201544005 201604001 201647001 201702005 201709020 201722007 201723002 201723003 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 201947001 201947002 201947003 201947004 201947005 201947006 202009012	
	• Power to Alter or Amend 201342001	2038.01-00
	• <i>Power to Change Beneficiaries or Their Shares</i> 201323007 201928004	2038.01-01
Section 2040	Joint Interests (Included v. Not Included in Gross Estate)	2040.00-00
	201216005	

Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate)	2041.00-00
	201209003 201210008 201214022 201218003 201229005 201231007 201243001 201634015 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201429009 201436036 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201613007 201614006 201614007 201614008 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201803003 201817002 201817003 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845006 201845029 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201908008 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 202009012 202014001 202014002 202014003 202014004 202014005 202020008 202020009 202020010	
	• Pre-1942 Powers	2041.01-00
	201707003 201707004 201707005 201735009	
	• Post-1942 Powers	2041.02-00
	201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004	
	• General Power v. Not a General Power	2041.03-00
	201207001 201208003 201208004 201634016 201634017 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201634016 201634017 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201707007 201707008 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 202006002 202006003 202006004 202006005 202006006 202007010 202017018	
	• Exercise of Powers	2041.05-00
	201425007	
	• Effect of State Laws	2041.12-00
	201920001 201920002 201920003	
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate)	2042.00-00
	201235006 201328030 201919002 201919003	
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i>	2042.07-09
	201327010	
Section 2043	Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)	2043.00-00
	201206005	
Section 2044	Certain Property for which Marital Deduction was Previously Allowed	2044.00-00
	201528014 201536010 201603004 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006	
Section 2053	Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)	2053.00-00
	201206005	
	• Claims Against the Estate	2053.09-00

	• <i>Consideration v. No Adequate Consideration</i> 201745012	2053.09-09
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) 201216045 201236022 201316004 201450003 201702004 201803003 201845014 201850009 201930017 201933007	2055.00-00
	• Transfers Not Exclusively for Charitable Purposes 201947007	2055.07-00
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Guaranteed Annuity Lead Interest</i> 201933007	2055.12-07
	• <i>Reformations of Nonqualifying Interests</i> 201333006	2055.12-10
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction) 201243004 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018 201830001 201845014 201850008 201923004 201937011 201943010 201946009	2056.00-00
	• Terminable Interests 201731006 201450002 201624015 201717001 201751005 201850010 201937011	2056.01-00
	• Qualified Terminable Interest Property 201303003 202001012 202021003 201410011 201426016 201447008 201528014 201536002 201536010 201603004 201608001 201615004 201636019 201721006 201832003 201903014 201907002 201923004 201942008 201943007 201943010 201946009 202005016 202009012 202016001 202016002 202016003 202016004 202016005 202016006	2056.07-00
	• <i>Effective Election</i> 201345006 201636026 201714020 201923004	2056.07-01
	• <i>Partial Election</i> 201447008	2056.07-02
	• <i>Qualifying Interest</i> 201410011	2056.07-03
	• Passed From Decedent v. Not Passed From Decedent 201410011 201416007	2056.13-00
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen 201634018 201634018 201830001	2056.19-00
	• <i>Exception For Property Transferred to Qualified Domestic Trust</i> 201634018 201634018 201830001	2056.19-02
Section 2056A	Qualified Domestic Trusts (Deductible v. Not Deductible) 201243012 201634018 201406003 201429012 201516055 201622021 201622025 201628011 201634018 201640006 201647002 201830001 201903012 201928009	2056A.00-00
Section 2203	Definition of Executor 201405016	2203.00-00
Section 2207A	Right of Recovery in the Case of Certain Marital Deduction Property 201243004 201303003 201426016 201536010 202009012	2207A.00-00
Section 2209	Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States 201924009	2209.00-00

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

201216010 201218003 201223012 201233008 201243001 201245007 201310002
201310003 201310004 201310005 201310006 201320009 201322025 201410001
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• Gift v. Not a Gift**2501.01-00**

201205001 201207001 201208003 201208004 201208006 201208031 201209001
201209002 201210001 201210002 201243006 201342001 201345004 201345026
201345027 201345028 201407008 201418017 201418031 201418032 201432005
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201707004 201707005 201928004 201932002 201932005 201932009 201932010
201947001 201947002 201947003 201947004 201947005 201947006

• Transfers of Intangible Property By Non-Resident Not Citizens**2501.03-00**

201250001

Section 2503**Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)****2503.00-00**

	• Present v. Future Interests 201208026	2503.03-00
Section 2504	Taxable Gifts for Preceding Years	2504.00-00
	• Valuation of Certain Gifts for Preceding Periods 201811002 201811003	2504.02-00
Section 2511	Transfers in General (Gift v. Not a Gift)	2511.00-00
	201206005 201243004 201244014 201334001 201422005 201440007 201507008 201525002 201525003 201528014 201536010 201721006 201834011 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845002 201845029 201946009 202006002 202006003 202006004 202006005 202006006 202007010 202016001 202016002 202016003 202016004 202016005 202016006	
	• Gifts Indirectly Made 201208026 201442053	2511.04-00
	• Gift of Remainder 201407009 201440007 201845002	2511.11-00
	• Renunciation of Testate or Intestate Share 201228017 201334001 201403005 201540006 201831003 201921004 201921012	2511.18-00
Section 2512	Valuation of Gifts	2512.00-00
	201206005 201330033 201330033 201928003	
	• Listed Stock 201939002	2512.07-00
	• Transfers for Insufficient Consideration	2512.13-00
	• <i>Sufficient v. Insufficient Consideration</i> 201745012	2512.13-01
Section 2513	Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)	2513.00-00
	201240003 201240004 201523003 201644002 201724007 201811002 201811003	

Section 2514	Powers of Appointment (Transfer v. Not a Transfer)	2514.00-00
	201210008 201310002 201310003 201310004 201310005 201310006 201634015 201345004 201345026 201345027 201345028 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201430003 201430004 201430005 201430006 201430007 201432005 201433006 201434004 201434005 201436003 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201436036 201438010 201438011 201438012 201438013 201440008 201440009 201440010 201440011 201440012 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201613007 201614006 201614007 201614008 201628010 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201702016 201702017 201702018 201707007 201707008 201718003 201718004 201718005 201718006 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201817002 201817003 201832005 201832006 201832007 201832008 201832009 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 201848002 201848009 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201920001 201920002 201920003 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 202014001 202014002 202014003 202014004 202014005 202017018 202020008 202020009 202020010	
	• Power Created on or Before October 21, 1942	2514.01-00
	201707003 201707004 201707005	
	• Power Created After October 21, 1942	2514.02-00
	201435007 201615004 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006	
	• Definition of General Power of Appointment	2514.03-00
	201634016 201634017 201634016 201634017 202006002 202006003 202006004 202006005 202006006 202007010 202020008 202020009 202020010	
Section 2516	Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax)	2516.00-00
	201206005 201901003	
Section 2518	Disclaimers	2518.00-00
	201208005 201245004 201516056 201803003	
	• Requirements for a Qualified Disclaimer	2518.01-00
	201516056	
	• <i>Time Limit</i>	2518.01-01
	201707003 201707004 201707005	
	• <i>Acceptance of Benefits</i>	2518.01-02
	201516056	
	• <i>Joint Property</i>	2518.01-03
	201516056	
	• <i>Passage Without Direction by Disclaimant</i>	2518.01-04
	201516056	
	• Disclaimer of Less than an Entire Interest	2518.02-00

	• <i>Severable Property</i> 201516056	2518.02-02
	• Disclaimer by Surviving Spouse 201516056	2518.04-00
Section 2519	Disposition of Certain Life Estates 201243004 201303003 201419001 201426016 201528014 201536010 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006	2519.00-00
Section 2522	Charitable and Similar Gifts (Deductible v. Not Deductible) 201321012 201323007 201845014 202016001 202016002 202016003 202016004 202016005 202016006	2522.00-00
	• Charitable Gifts 201908008	2522.01-00
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i> 201249002	2522.02-03
Section 2523	Gift to Spouse (Marital Deduction Allowed v. Not Allowed)	2523.00-00
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 201233011 202016001 202016002 202016004 202016005 202016006	2523.06-01
	• <i>Treatment of Joint and Survivor Annuities</i> 202016003	2523.06-04
Section 2524	Extent of Deductions 201718007	2524.00-00

Section 2601**Tax On Generation Skipping Transfers****2601.00-00**

201204001 201204002 201204003 201204004 201204005 201208005 201209003
 201216010 201218001 201218002 201218003 201223012 201233008 201234016
 201243001 201245007 201246004 201314017 201320009 201634016 201634017
 201341005 201345005 201406008 201418001 201434019 201434020 201438016
 201442042 201442043 201442044 201442045 201442046 201443004 201448018
 201451005 201509002 201509003 201509004 201509005 201509006 201509007
 201509008 201509009 201509010 201509011 201509012 201509013 201509014
 201509015 201509016 201509017 201509018 201510009 201510010 201510011
 201510012 201510013 201510014 201510015 201510016 201510017 201510018
 201510019 201510020 201510021 201510022 201510023 201511002 201511003
 201511004 201511005 201511006 201511007 201511008 201511009 201511010
 201515002 201515003 201515004 201515005 201516008 201516019 201516020
 201516022 201516023 201516036 201521002 201521003 201521004 201525001
 201527011 201528029 201530008 201530009 201530010 201530011 201530012
 201530013 201531003 201531004 201531005 201531006 201532008 201532009
 201532010 201532011 201532012 201532013 201543006 201604001 201606002
 201628008 201633022 201633023 201634016 201634017 201647001 201706002
 201711002 201712003 201712004 201712005 201718014 201719008 201723002
 201723003 201735005 201735009 201803003 201812001 201812002 201812005
 201814001 201814002 201814005 201817002 201817003 201817012 201817013
 201817014 201817016 201818005 201820007 201820008 201825007 201832007
 201833015 201845006 201932001 201932002 201932003 201932004 201932005
 201932006 201932007 201932008 201932009 201932010 201938004 201938005
 201938006 201947001 201947002 201947003 201947004 201947005 201947006
 202009012 202011001 202011002 202011003 202011004 202011005 202013001
 202013002 202013003 202013004 202013005 202014006 202014007 202014008
 202014009 202014010 202015004 202015005 202015006 202015007 202015008
 202015009 202015010 202015011 202015012 202015013 202017001 202017002
 202017003 202017004 202017005 202017006 202017011 202017012 202017013
 202017014 202020008 202020009 202020010

• Effective Dates 2601.01-00
 201928004 201932001

• Exceptions 2601.03-00
 201735009

• Irrevocable Trusts 2601.03-01
 201205001 201207001 201208003 201208004 201208006 201208031 201209001
 201209002 201210001 201210002 201243006 201320009 201345004 201345026
 201345027 201345028 201407008 201417001 201417002 201418017 201418031
 201418032 201432005 201433006 201434004 201434005 201436003 201528024
 201642027 201642028 201642029 201642030 201702016 201702017 201702018
 201706002 201707007 201707008 201735009

• Additions to Irrevocable Trusts 2601.03-05
 201342001

• Terminations of Interest in and Distributions From Trusts 2601.03-06
 201518002 201518003 201518004 201518005 201519012 201626016

• Constructive Additions 2601.03-08
 201250001 201418005 201425007 201735009

• Transitional Rules 2601.04-00
 201216010 201314017 201320009 201345005 201406008 201422011 201550013
 201614015 201706002 201711002 201818005 201833015

• Wills or Revocable Trusts Executed Before October 22, 1986 2601.04-01
 201322010 201322011 201322012 201322013 201322014 201322015 201345005
 201416001 201516028 201516036 201527032 201707003 201707004 201707005
 201818005 201833015

	• <i>Amendments to Wills or Revocable Trusts</i>	2601.04-03
	201316004 201947001 201947002 201947003 201947004 201947005 201947006	
	• <i>Cases of Mental Incompetency</i>	2601.04-05
	201314017 201316004 201406008 201550013 201614015	
Section 2602	Amount of Tax	2602.00-00
	201516036	
Section 2612	Taxable Termination; Taxable Distribution; Direct Skip	2612.00-00
	201422005	
Section 2613	Skip Person and Non-Skip Person	2613.00-00
	201352001 201352002 201352003	
Section 2623	Taxable Amount in Case of Direct Skip	2623.00-00
	201352001 201352002 201352003	
Section 2624	Valuation	2624.00-00
	201352001 201352002 201352003	
Section 2631	GST Exemption	2631.00-00
	201250005	
Section 2632	Special Rules for Allocation of GST Exemption	2632.00-00
	201210008 201231002 201232028 201242002 201302001 201306002 201307004 201310011 201310012 201312018 201314032 201315014 201316011 201731005 201731006 201731010 202001002 202001003 201338013 201338042 201351007 201417003 201418003 201422014 201423014 201426015 201428003 201432008 201442017 201443002 201443013 201510029 201519014 201523003 201529002 201529003 201532017 201536007 201536012 201536013 201539001 201549025 201552006 201602001 201613009 201614016 201622005 201622006 201622013 201626020 201628007 201628018 201635005 201636020 201636022 201638017 201638020 201639002 201639003 201640013 201644001 201644002 201653013 201718026 201718031 201724007 201724008 201724015 201729007 201729018 201736017 201737006 201737007 201738008 201738009 201743004 201743005 201803001 201803002 201811003 201820015 201826001 201826006 201834005 201836004 201836007 201839003 201839012 201839014 201850008 201850009 201852005 201852006 201852007 201852008 201903001 201903002 201903003 201903004 201903005 201903006 201920001 201920002 201920003 201921001 201923022 201924001 201924002 201924015 201924016 201925001 201925013 201927013 201927014 201927015 201929003 201929004 201929005 201929006 201929010 201929011 201936001 201937009 201937010 201937011 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 201944008 202007011 202007012 202007013 202017009 202017010 202019011	
	• <i>Time and Manner of Allocation</i>	2632.01-00
	201252003 201252004 201314018 201316001 201316002 201320004 201633006 201633015 201929003 201929004 201929005 201929006	
	• <i>Deemed Allocation to Certain Lifetime Direct Skips</i>	2632.02-00
	201242005 201321005 201321006 201330015 202001002 202001003 201330015 201407001 201418026 201419004 201433008 201438001 201444019 201517001 201532031 201548001 201548002 201714008 201743004 201743005 201834005	
	• <i>Allocation of Unused GST Exemption</i>	2632.03-00
	201731006 201340014 201447013 201624015 201937011	

Section 2642	Inclusion Ratio	2642.00-00
	201217011 201217012 201232002 201233013 201240003 201240004 201240010 201242005 201243001 201251001 201302002 201302003 201303006 201306002 201307004 201312018 201313003 201314018 201315005 201321002 201322025 201330015 201634016 201634017 201731005 201731010 202001002 202001003 201330015 201338002 201340013 201341021 201345017 201345029 201407001 201414005 201417003 201418001 201418003 201418026 201419004 201432004 201437001 201437003 201438001 201444019 201447026 201450018 201517001 201519014 201526004 201526005 201527001 201527002 201529002 201529003 201532031 201536007 201536012 201536013 201537011 201548001 201548002 201549025 201606001 201607022 201607023 201608009 201611009 201611014 201615005 201615006 201622005 201622006 201628013 201634016 201634017 201636020 201638017 201640013 201644001 201644002 201648010 201653013 201705002 201711001 201724008 201724018 201724022 201724023 201725004 201725005 201725006 201725007 201725010 201729007 201729018 201732029 201736017 201737006 201737007 201738008 201738009 201743004 201743005 201747002 201801001 201802001 201802002 201806006 201811003 201815012 201817005 201825023 201826001 201826006 201834002 201839001 201839003 201839012 201839014 201840001 201840002 201843005 201843006 201843007 201843008 201845007 201847002 201847003 201849007 201849008 201852005 201852006 201852007 201852008 201903001 201903002 201903003 201903004 201903005 201903006 201903013 201923022 201927013 201927014 201927015 201929003 201929004 201929005 201929006 201929010 201929011 201937009 201937010 201942001 201944008 202005003 202007011 202007012 202007013 202017009 202017010 202019011	
	• Inclusion Ratio Defined 201210008 201803001 201803002	2642.01-00
	• Treatment of Certain Direct Skips Which Are Nontaxable Gifts 201422007	2642.03-00
	• Special Rules for Certain Inter Vivos Transfers 201315006	2642.06-00
Section 2652	Other Definitions	2652.00-00
	201243001 201731006 201523003 201526004 201526005 201636022 201642004 201724007 201829005 201937011	
	• Transferor Defined 201210008 201320005 201731006 201352001 201352002 201352003 201447008 201636022 201937011	2652.01-00
	• <i>Special Election for QTIP</i> 201217011 201232019 201242002 201246020 201316011 201320005 201322031 201731006 201447008 201447014 201532017 201608001 201615004 201622013 201624015 201642004 201717001 201750014 201820015 201840001 201845010 201850010 201907002 201942008 201943007 202009012	2652.01-02
Section 2653	Taxation of Multiple Skips	2653.00-00
	201352001 201352002 201352003	
Section 2654	Special Rules	2654.00-00
	201243004 201246020 201322031 201731006 201447008 201447014 201624015 201750014 201907002 201937011 201943007	
	• Separate Shares 201516036 201825023 201845007	2654.03-00
Section 2663	Regulations	2663.00-00
	201311004	
Section 2701	Special Valuation Rules for Transfers of Interests in Corporations or Partnerships	2701.00-00

	• Valuation Rules	2701.01-00
	• <i>Subtraction Method of Valuation</i> 201442053	2701.01-01
	• Other Definitions and Rules	2701.11-00
	• <i>Certain Changes Treated as Transfers</i> 201442053	2701.11-05
Section 2702	Special Valuation Rules for Transfers in Trust 201243004 201303003 201426016 201434007 201434008 201434009 201435007 201435008 201435009 201435010 201525002 201525003 201528014 201536010 201721006 201808001 201808002 201808003 201946009	2702.00-00
	• Valuation of Retained Interests	2702.01-00
	• <i>Not a Qualified Interest</i> 201652002	2702.01-01
	• Definition of Qualified Interests 201652002	2702.03-00
Section 2703	Certain Rights and Restrictions Disregarded 201536009 202014006 202014007 202014008 202014009 202014010 202015004 202015005 202015006 202015007 202015008 202015009 202015010 202015011 202015012 202015013 202017001 202017002 202017003 202017004 202017005 202017006 202017011 202017012 202017013 202017014	2703.00-00
	• General Rule	2703.01-00
	• <i>Right to Sell or Use Restrictions</i> 201313001	2703.01-02
Section 3101	Rate and Measure of Employee Tax 201202028 201311002	3101.00-00
Section 3111	Liability and Payment of Employer Tax 201418053	3111.00-00
Section 3121	Definitions 201214023 201251016 201302031 201634023 201411020 201527040 201528004 201634023 201706010 201710027 201927018	3121.00-00
	• Wages 201201003 201216038 201311022 201414019 201551006 201605015 201611007 201635004 201947010	3121.01-00
	• <i>Tips and Gratuities</i> 201816010	3121.01-05
	• <i>Non-Business Wages</i> 201201003	3121.01-09
	• <i>Supplemental Unemployment Benefit Plans</i> 201201003 201634023 201634023 201639015	3121.01-11
	• Employment	3121.02-00
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i> 201308010 201308010 201519027 201635004	3121.02-05
	• <i>Mandatory Coverage of State, etc., Employees</i> 201308010 201308010	3121.02-07
	• <i>Services of Ministers or Members of an Order</i> 201340015 201904008	3121.02-08

	• Employees 201926011	3121.04-00
	• <i>Common Law Tests</i> 201214026	3121.04-01
	• <i>Corporate Officers and Directors</i> 201735021	3121.04-15
	• Not Employees Under Section 530 of 1978 Revenue Act 201735021	3121.10-00
	• <i>In General</i> 201724025	3121.10-01
	• Treatment of Certain Deferred Compensation and Salary Reduction Arrangements	3121.16-00
	• <i>Nonqualified Deferred Compensation Plans</i> 201310034 201414018	3121.16-02
Section 3301	Rate of Tax 201527040	3301.00-00
Section 3306	Definitions 201528004	3306.00-00
	• Wages 201947010	3306.02-00
	• Employment 201605015 201635004	3306.03-00
Section 3401	Definitions 201347020 201415011 201528004 201550036	3401.00-00
	• Wages Subject to Withholding 201205008 201319015 201414019 201522004 201532036 201605015 201643009 201947010	3401.01-00
	• Employer-Employee Relationship	3401.04-00
	• <i>Employer v. Not an Employer</i> 201947010	3401.04-01
Section 3402	Income Tax Collected at Source 201340015 201551006 201723020 201904008	3402.00-00
	• Withholding on Payments of Indian Casino Profits 201710023 201710030	3402.20-00
Section 3406	Backup Withholding 201246028 201248022 201447025 201539025	3406.00-00
	• Requirement to Deduct and Withhold 201246028 201248022	3406.01-00
	• <i>Notification of Incorrect TIN</i> 201246028 201248022	3406.01-01
	• Withholding Applied to New Accounts and Instruments	3406.04-00
	• <i>Broker Notifies Payor</i> 201308024 201308024	3406.04-03
Section 3504	Acts to be Performed by Agents 201438021 201746023	3504.00-00
Section 3508	Treatment of Real Estate Agents and Direct Sellers	3508.00-00

	• Definitions	3508.01-00
	• <i>Direct Seller</i> 201652020	3508.01-02
Section 4051	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable) 201245018 201306019 201403014 201414016 201447001 201519028 201532032	4051.00-00
Section 4052	Definition and Special Rules 201306019 201403014	4052.00-00
Section 4053	Exemptions 201414016 201519028	4053.00-00
Section 4101	Registration and Bond for Petroleum Products 201322040	4101.00-00
Section 4121	Imposition of Tax on Coal 201826003	4121.00-00
Section 4161	Sporting Goods Taxes	4161.00-00
	• Bows and Arrows	4161.02-00
	• <i>Parts and Accessories</i> 201348010	4161.02-01
Section 4216	Definition of Price	4216.00-00
	• Computation of Tax on Leases and Installment Sales 201443016	4216.06-00
Section 4217	Leases 201443016	4217.00-00
	• Lease Considered as a Sale 201443016	4217.01-00
	• Limitation on Tax 201443016	4217.02-00
Section 4251	Communications Tax (Taxable v. Not Taxable) 201312044 201412014	4251.00-00
Section 4261	Transportation of Persons by Air (Taxable v. Nontaxable) 201210026 201233015 201245019 201252016 201606028 201638002 201730015	4261.00-00
	• Amounts Paid 201226015 201606028	4261.01-00
	• Exemption for Certain Helicopter Uses 201351005	4261.05-00
Section 4281	Small Aircraft on Nonestablished Lines (Taxable v. Nontaxable) 201233015	4281.00-00
Section 4291	Cases Where Persons Receiving Payment Must Collect Services and Facilities Tax 201730015	4291.00-00
Section 4401	Wagering Tax (Taxable v. Not Taxable) 201242011 201251012 201909009	4401.00-00
Section 4411	Occupational Tax (Taxable v. Not Taxable) 201242011	4411.00-00
Section 4611	Imposition and Rate of Tax on Petroleum 201211010	4611.00-00

Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable)	4940.00-00
	201230026 201321024 201417020 201417021 201435016 201652004 201724001 201825004 202017026	
	• Computation of Net Investment Income	4940.02-00
	201418060	
	• <i>Gross Investment Income--Items Included</i>	4940.02-01
	201441018 201448026 201603033 201603034 201609001	
	• Exempt Operating Foundations	4940.03-00
	201306023	
Section 4941	Excise Taxes on Acts of Self-Dealing	4941.00-00
	201216045 201221031 201230026 201231014 201231015 201243015 201301015 201316021 201317018 201321027 201321034 201325018 201325019 201325020 201325021 201345033 201345034 201347024 201407021 201407023 201417021 201417022 201421023 201421024 201423032 201423033 201426006 201427019 201432025 201433021 201433022 201433023 201433024 201435016 201435017 201441018 201441020 201446024 201510050 201603034 201642001 201652004 201718002 201723005 201723006 201724001 201725008 201725009 201730012 201730017 201730018 201730019 201825004 201850012 201907004 201937003 201937004 202016001 202016002 202016003 202016004 202016005 202016006 202017026	
	• Definition of Self-Dealing	4941.04-00
	201206019 201221031 201301015 201311034 201321024 202021001 201346011 201418060 201432025 201436051 201445017 201447043 201448023 201448024 201448025 201448026 201448027 201448028 201448031 201513005 201514016 201603033 201606030 201609001 201624001 201624013 201630009 201642001 201703003 201703004 201710005 201714002 201714003 201719004 201723005 201723006 201745001 201831009 201849009 201907004	
Section 4942	Taxes on Failure to Distribute Income	4942.00-00
	201216045 201230026 201243015 201315031 201335020 201336019 201415010 201417020 201417021 201417022 201652004 201724001 201725008 201825004 201831007 201851003 202017026	
	• Initial 15% Tax on Undistributed Income	4942.01-00
	• <i>Non-Application to Operating Foundations</i>	4942.01-01
	201710005 201830003	
	• Definitions of Principal Terms	4942.03-00
	201243015 201335019	
	• <i>Distributable Amount</i>	4942.03-02
	201231016 201418060 201625003 201852012	
	• <i>Minimum Investment Return</i>	4942.03-03
	201323029 201415010 201419017 201829003 202024014	
	• <i>Qualifying Distribution</i>	4942.03-05
	201335020 201436051 201437014 201437015 201442061 201448026 201513005 201514016 201527043 201603033 201606030 201609001 201625003 201719004 201821005 201829003 201852012 201937004 202024014	
	• <i>Contributions to "Pass-Through" Organizations</i>	4942.03-06
	201231016 201852012	

	• <i>Set-Asides</i> 4942.03-07 201210040 201233019 201237023 201302044 201307010 201307011 201307012 201449003 201452021 201501016 201503022 201503023 201522007 201529014 201533015 201533016 201534018 201606033 201627005 201628022 201641031 201710005 201727009 201727010 201728024 201736029 201738014 201821015 201821016 201823010 201823011 201824015 201833027 201835013 201835014 201843017 201848018 201904017 201904019 201905007 201908026 201919017 202005025 202005027 202009030 202010007 202011012 202017032 202017036 202023011 202025001 • <i>Other Definitions</i> 4942.04-00 201335019 201603034 • <i>Operating Foundations</i> 4942.05-00 201829003 • <i>Active Conduct of Exempt Purpose Activities</i> 4942.05-01 201829003 • <i>Functionally Related Business</i> 4942.05-02 201701002
Section 4943	Excise Taxes on Excess Business Holdings 4943.00-00 201216045 201228039 201232038 201236032 201303021 201329026 201329027 201701002 201335014 201407021 201407023 201414031 201422027 201430017 201433021 201433022 201433023 201433024 201441021 201441022 201510055 201510056 201636021 201645011 201723006 • <i>Initial 5% Tax on Excess Holdings</i> 4943.01-00 201229011 201333020 • <i>Definition of Excess Business Holdings</i> 4943.03-00 201323029 201420023 201447043 201603032 201703003 201723006 201737003 201849009 • <i>Permitted Holdings</i> 4943.03-01 201630009 • <i>Receipts Under Other Wills and Trusts</i> 4943.03-04 201441018 • <i>Other Definitions and Rules</i> 4943.04-00 201311035 201328034 • <i>Business Enterprise</i> 4943.04-03 201422027 201430017 201435017 201703003 201710005 201723006
Section 4944	Excise Tax on "Jeopardizing" Investments 4944.00-00 201216045 201230026 201231014 201231015 201415010 201417020 201417021 201427019 201430017 201652004 201724001 202017026 • <i>Initial 5% Tax on Investments</i> 4944.01-00 201329028 201333020 • <i>Exception for Program-Related Investments</i> 4944.03-00 201442061 201821005 • <i>Definitions</i> 4944.05-00 201335019 201418060 201447043 201513005 201514016 201609001 201630009
Section 4945	Excise Taxes on Taxable Expenditures 4945.00-00 201216045 201230026 201231014 201231015 201243015 201305014 201345033 201345034 201351027 201404015 201417020 201417021 201417022 201419017 201427019 201435016 201445018 201511027 201645018 201652004 201724001 201725008 201825004 201851003 201937004 202017026

• Definition of Taxable Expenditure	4945.04-00
201418060 201436051 201448026 201603033 201606030 201609001 201710005	
201745001 201830003	
• <i>Influencing The Outcome of Elections</i>	4945.04-03
201307013 201531023	

• *Grants to Individuals*

4945.04-04

201202030 201202031 201202032 201202033 201202034 201202035 201202036
 201202037 201203026 201203027 201203028 201203029 201204014 201204015
 201205016 201205017 201205018 201205019 201207010 201207011 201207012
 201208037 201210038 201210039 201211027 201211028 201211029 201214032
 201214033 201216041 201216042 201216043 201216044 201217023 201217024
 201217027 201219033 201219034 201223022 201224038 201224039 201226030
 201226031 201226032 201226033 201227005 201228038 201232037 201233020
 201235025 201236031 201239014 201240024 201241013 201242013 201245028
 201249017 201250026 201251020 201251021 201252019 201302042 201304009
 201304010 201306024 201306025 201308031 201310042 201310044 201315032
 201315033 201316022 201316023 201317019 201318008 201319032 201319033
 201321029 201321030 201321031 201322047 201322048 201324019 201330044
 201330045 201612015 201618012 201618018 201632024 201632025 201634027
 201634028 201646008 201701024 201701025 201713011 201731018 201749021
 201911011 201911012 201911013 201911014 201911015 202001026 202021022
 202021023 201308031 201330044 201330045 201335021 201335022 201340018
 201340019 201343027 201345035 201348016 201404014 201409011 201410036
 201411043 201411044 201414030 201415012 201418062 201420022 201421026
 201421027 201422026 201423034 201424026 201425017 201425018 201426027
 201426030 201427020 201427021 201427022 201428010 201429030 201430015
 201430016 201431033 201432023 201432024 201433025 201433026 201436052
 201436053 201437016 201437017 201437018 201437019 201437020 201438031
 201441023 201441024 201441025 201441026 201441027 201442059 201442060
 201442062 201442063 201443022 201443023 201443024 201443025 201443026
 201443027 201443028 201443029 201444041 201444042 201445019 201445020
 201445021 201445022 201445023 201445024 201445025 201445026 201446023
 201446027 201447044 201447045 201447046 201447047 201447048 201448029
 201448030 201449004 201449006 201449007 201450024 201450025 201450026
 201450027 201450030 201450031 201450032 201450033 201451047 201451048
 201451049 201451050 201451051 201451052 201451053 201451054 201451055
 201451056 201451057 201451058 201451059 201451060 201451061 201501017
 201501018 201501019 201501020 201501021 201501022 201501023 201501024
 201502018 201502019 201504018 201504019 201505044 201506012 201507027
 201507028 201507029 201507030 201507031 201507032 201507033 201507034
 201507035 201507036 201507037 201507038 201508012 201508013 201508014
 201508015 201508016 201508017 201508018 201508019 201508020 201509042
 201509043 201509044 201509045 201509046 201509047 201509048 201509049
 201509050 201509051 201509052 201509053 201509054 201509055 201509056
 201509057 201509058 201509059 201509060 201509061 201509062 201509063
 201509064 201509065 201510048 201510049 201510051 201510052 201510053
 201510054 201510057 201511027 201511028 201511029 201511030 201511031
 201511032 201511033 201514017 201514018 201515038 201515039 201515040
 201515041 201516067 201516068 201516070 201516071 201516072 201516073
 201516074 201516075 201516076 201516077 201516078 201516079 201517020
 201517021 201517022 201517023 201517024 201517025 201518019 201519036
 201519037 201519038 201519039 201521018 201521019 201521020 201521021
 201522008 201522009 201524025 201525015 201525016 201525017 201525018
 201526017 201527046 201527047 201527048 201527049 201528039 201528040
 201528041 201529015 201530023 201533017 201533018 201533019 201533020
 201533021 201534017 201534019 201535020 201535021 201535022 201535023
 201535024 201536026 201537028 201539034 201539035 201540018 201541011
 201543020 201545032 201548022 201548023 201549030 201550045 201550046
 201550047 201550048 201551011 201604020 201604021 201606031 201608017
 201608018 201608019 201608020 201609009 201610022 201613017 201614039
 201615020 201617013 201619011 201619012 201619013 201619014 201620017
 201620018 201621018 201621019 201622034 201623014 201623015 201623016
 201623017 201623018 201625020 201626026 201626027 201626028 201627003
 201627004 201628023 201629010 201629011 201629012 201635009 201635010
 201636047 201636048 201638024 201638025 201638026 201638027 201639017

201641028 201641029 201641030 201642038 201647011 201647012 201647013
 201648017 201649018 201649019 201650021 201651017 201652024 201652025
 201652026 201652027 201702038 201702045 201702046 201702047 201703015
 201707012 201707013 201708002 201710033 201710036 201710037 201710038
 201710039 201711012 201711013 201711015 201714032 201714033 201714034
 201714035 201715005 201716050 201716051 201717047 201718041 201718042
 201719027 201719028 201721023 201726016 201726017 201726018 201728023
 201729024 201729026 201732036 201733018 201734011 201736030 201736031
 201737014 201737015 201742029 201742030 201742031 201742032 201742033
 201744021 201746029 201747010 201747011 201747012 201748012 201750022
 201805016 201808021 201808022 201808023 201809012 201809013 201809014
 201810012 201811017 201811018 201813018 201813019 201813020 201813021
 201814013 201814014 201817020 201818019 201818020 201820021 201821014
 201822031 201823007 201823008 201823009 201824016 201825033 201825034
 201825035 201826016 201826017 201828011 201829024 201830024 201830025
 201831016 201831017 201833028 201833029 201833030 201833031 201834014
 201834015 201834016 201835015 201835016 201836010 201839016 201840009
 201840010 201841009 201842007 201842008 201844014 201846008 201846009
 201848019 201848020 201848021 201850022 201850024 201850025 201850026
 201852021 201852022 201901008 201902033 201904018 201905006 201906015
 201906016 201908025 201917009 201919016 201919018 201920012 201920013
 201920014 201920015 201921017 201921018 201923028 201923029 201925021
 201926017 201926018 201926019 201926020 201928017 201928018 201929020
 201930026 201932018 201933021 201934009 201935014 201936011 201936012
 201936013 201937018 201937019 201937020 201940012 201940013 201941031
 201942012 201942013 201942014 201942015 201943028 201943029 201945030
 201946015 201947016 201947017 201947018 201947019 201949020 201950007
 201951005 201951006 201951007 201951008 201951009 201952010 202002017
 202002018 202002019 202002020 202004016 202004017 202004018 202004019
 202004020 202004021 202005024 202005026 202006013 202006014 202007020
 202009029 202009031 202009032 202010005 202010006 202010008 202011009
 202011010 202011011 202011013 202011014 202014020 202014021 202015029
 202015030 202015031 202015032 202015033 202016030 202016031 202017029
 202017033 202017038 202018007 202019030 202019031 202020023 202020025
 202023009 202023010

• *Grants to Organizations* 4945.04-05

201243015 201335019 201513005 201514016

• *Expenditure Responsibility* 4945.04-06

201513005 201514016

• Other Definitions 4945.05-00

201714002

Section 4946 Definitions and Special Rules 4946.00-00

201303021 201435016 201723005 201723006 201907004

• Disqualified Person 4946.01-00

201301015 201432025 201642001 201723005 201723006 201907004

• Foundation Manager 4946.02-00

201642001

• Members of Family 4946.04-00

201432025

Section 4947 Treatment of Certain Nonexempt Trusts as Charitable Foundations 4947.00-00

201332011 201332012 201831009 201907004 201908008

• Split-Interest Trusts 4947.02-00

201713002 201713003 202021001 201714002 201714003

Section 4948 Special Tax Rules for Certain Foreign Organizations 4948.00-00

	• Excise Tax on Gross Investment Income (in Lieu of Section 4940 Tax) 201808010	4948.01-00
Section 4951	Taxes on Self-Dealing	4951.00-00
	• Self-Dealing 201747001	4951.04-00
Section 4958	Excess Benefit Transaction 201336020 201825004	4958.00-00
Section 4962	Abatement of Private Foundation First Tier Taxes In Certain Cases 201423035 201547007 201643021	4962.00-00
Section 4971	Taxes on Failure to Meet Minimum Funding Standards	4971.00-00
	• Initial Tax 201419024	4971.01-00
	• Additional Tax 201228048 201415016 201550015 201928002	4971.02-00
Section 4972	Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)	4972.00-00
	• Excess Contributions 201440027	4972.02-00
Section 4973	Tax on Excess Contributions to Individual Retirement Accounts, Certain 403(b) Contracts and Certain Individual Retirement Annuities 201432029	4973.00-00
	• Excess Contributions 201430021	4973.02-00
Section 4974	Excise Tax on Certain Accumulations in Qualified Retirement Plans 201432029	4974.00-00
	• Waiver of Tax in Certain Cases 201437025 201437034	4974.01-00
Section 4975	Tax on Prohibited Transactions 201212013 201419025	4975.00-00
	• Statutory Exemptions 201828007	4975.04-00
	• <i>ESOP Loans</i> 201419018 201425019	4975.04-02
	• <i>Qualifying Employer Real Property/Securities</i> 201828007	4975.04-03
	• Definitions	4975.05-00
	• <i>Amount Involved</i> 201425019	4975.05-05
	• <i>Correction</i> 201425019	4975.05-07
	• Calculation of Tax	4975.06-00
	• <i>Continuing Transaction (Loan/Lease)</i> 201312035	4975.06-01
	• Statute of Limitations 201312035	4975.08-00
Section 4976	Taxes with Respect to Funded Welfare Benefit Plans 201424004 201442064 201442065 201451044 201625019 201702029	4976.00-00

	• Disqualified Benefits 201232022 201424004 201442064 201442065 201528038 201530022 201545026 201625019 201702029 201825012 201833014 201927001	4976.01-00
Section 4978	Tax on Certain Dispositions by Employee Stock Ownership Plans And Certain Cooperatives	4978.00-00
	• Tax on Disposition of Certain Securities 201625005	4978.01-00
Section 4980	Tax on Reversion of Qualified Plan Assets to Employer 201424032 201430025 201532035 201625005 201951001	4980.00-00
	• Exceptions 201538022 201626003 201626005 201839010 201847008 201935003 201951001	4980.02-00
Section 4980A	Tax on Excess Distributions from Qualified Retirement Plans 201221059	4980A.00-00
Section 4980B	Failure to Satisfy Continuation Coverage Requirements of Group Health Plans (See Also 162.33-00 et. seq.) 201212011	4980B.00-00
Section 4982	Excise Tax on Undistributed Income of Regulated Investment Companies 201305004 201709017 201709018 201932011 201932012 201932013 201944010	4982.00-00
	• Distributed Amount 201934004	4982.03-00
	• Definitions and Special Rules 201305004 201709017 201709018 201932011 201932012 201932013 201934004	4982.05-00
	• <i>Capital Gain Net Income</i> 201305004	4982.05-01
	• Election to Use Taxable Year 201202006 201412008 201709017 201709018 201932011 201932012 201934004	4982.06-00
Section 5000	Certain Group Health Plans 201447035	5000.00-00
Section 6001	Notice or Regulations Requiring Records, Statements, and Special Returns (Sufficient v. Insufficient Records) (See 7602.00-00)	6001.00-00
	• Automatic Data Processing Systems 201210028	6001.03-00
Section 6011	General Requirement of Return, Statement, or List 201603031	6011.00-00
	• Employer Requirements 201438021	6011.04-00
	• <i>Taxpayer Identification Number</i> 201650020	6011.04-02
	• Form of Return	6011.06-00
	• <i>Magnetic Media</i> 201407013 201625015	6011.06-01
Section 6012	Persons Required to Make Returns of Income (Required v. Not Required) 201432022 202019005	6012.00-00
	• Individuals 201211015	6012.01-00
	• Fiduciaries	6012.05-00

	• <i>Estates or Trusts</i> 201550026 201735001 201821002 201821003 201821004 201837011	6012.05-01
Section 6013	Joint Returns of Income Tax by Husband and Wife 201325013 201411017 • Signatures on Return • <i>Agent or Guardian</i> • Marital Status • <i>Nonresident Alien</i>	6013.00-00 6013.01-00 6013.01-01 6013.03-00 6013.03-04
Section 6015	Declaration of Estimated Income Tax by Individual (Repealed 1984) (See Also 6654.00-00) 201826011	6015.00-00
Section 6020	Returns Prepared for or Executed by Secretary 201238028	6020.00-00
Section 6031	Return of Partnership Income • Information Required to be Provided to Partners • <i>Penalties</i>	6031.00-00 6031.04-00 6031.04-02
Section 6033	Returns by Exempt Organizations (Section 501 Organizations) 201217025 • Exempt v. Non Exempt From Filing	6033.00-00 6033.01-00
Section 6034A	Information to Beneficiaries of Estates and Trusts 201207006	6034A.00-00
Section 6035	Returns of Officers, Directors, & Shareholders of Foreign Personal Holding Companies 201935012	6035.00-00
Section 6037	Return of S Corporation 201747006	6037.00-00
Section 6038	Information with Respect to Certain Foreign Corporations and Partnerships 201736021	6038.00-00
Section 6038A	Information with Respect to Certain Foreign Corporations 201736021	6038A.00-00
Section 6038B	Notice of Certain Transfers to Foreign Persons • Penalty	6038B.00-00 6038B.02-00
Section 6038C	Information with Respect to Certain Foreign Corporations 201927017	6038C.00-00
Section 6039F	Notice of Large Gifts Received from Foreign Persons 201402010	6039F.00-00
Section 6041	Information at Source 201201001 201219013 201221002 201252005 201307005 201310043 201311006 201348006 201349013 201426002 201431002 201444001 201447025 201527018 201539025 201622011 201815005 201816004	6041.00-00

	• Fixed or Determinable Gains, Profits, or Income 201607004	6041.03-00
	• Payments Specifically Included 201533012	6041.05-00
	• Exceptions 201327002 201349013	6041.06-00
	• Payments By United States Or A State 201623003 201624012 201743010	6041.08-00
	• Bingo, Keno, and Slot Machine Winnings 201246028 201248022 201433015	6041.10-00
Section 6041A	Returns Regarding Payments of Remuneration for Services and Direct Sales	6041A.00-00
	• Payments by Governmental Units 201624012	6041A.04-00
	• Exceptions 201349013	6041A.05-00
Section 6045	Returns of Brokers 202004009	6045.00-00
	• Real Estate Transactions 201313028	6045.03-00
	• <i>Persons Required to Report</i> 201514001	6045.03-06
	• Barter Exchanges 201514001	6045.05-00
	• Payments to Attorneys	6045.07-00
	• <i>Payments to Attorneys for Third Parties</i> 201533012	6045.07-01
Section 6046	Returns as to Organization or Reorganization of Foreign Corporations and as to Acquisitions of Their Stock 201736021	6046.00-00
Section 6048	Returns as to Certain Foreign Trusts 201208028 201402006 201736021	6048.00-00
Section 6049	Returns Regarding Payments of Interest 201221018 201310043 201426002	6049.00-00
Section 6050I	Returns Relating to Cash Received in Trade or Business 201540013	6050I.00-00
	• Compliance 201540013	6050I.01-00
Section 6050J	Returns Relating to Foreclosures and Abandonments of Security 201533012	6050J.00-00
Section 6050P	Returns Relating to Cancellation of Indebtedness by Certain Financial Entities 201217001 201240001 201301013 201532022 201540009 201543004 201642011 201742017 201807008 201927005	6050P.00-00
	• Applicable Financial Entity 201917002	6050P.01-00
Section 6051	Receipts for Employees 201312030 201605015 201623003 201624012	6051.00-00

	• Acceleration of Payments 201403012	6166.02-00
	• Active Trade or Business 201928007	6166.03-00
	• Extension of Time For Payment of Estate Where Estate Consists Largely of Interest in Closely Held Business 201403012	6166.50-00
	• Acceleration of Estate Tax Payable in Installments 201403012	6166.52-00
Section 6201	Assessment Authority 201221014 201246036 201320019 201341034 201347021 201438025 201510043 201526008 201735021	6201.00-00
	• Administrative Procedures 201211018 201211022 201909009	6201.01-00
	• Authority of Officers of Internal Revenue Service 201637001	6201.02-00
Section 6203	Method of Assessment 201310033	6203.00-00
Section 6204	Supplemental Assessments 201442055	6204.00-00
Section 6205	Special Rules Applicable to Certain Employment Taxes 201723021	6205.00-00
Section 6211	Definition of a Deficiency 201221021 201312039	6211.00-00
Section 6212	Notice of Deficiency 201808017	6212.00-00
	• Name and Address 201808017	6212.02-00
	• <i>Income and Gift Taxes</i> 201808017	6212.02-01
	• <i>Estate Tax</i> 201808017	6212.02-03
	• <i>Last Known Address</i> 201315025	6212.02-04
	• Necessity for Notice of Deficiency 201545016	6212.03-00
	• Recission of Notices of Deficiency 201246033	6212.06-00
	• Further Deficiency Notice Restricted 201223016	6212.07-00
Section 6213	Restrictions Applicable to Deficiencies; Petition to Tax Court 201916001 201916002	6213.00-00
	• Petition to Tax Court 201549028	6213.01-00
	• Jurisdiction of Tax Court	6213.02-00
	• <i>Decedent and Estate</i> 201334040	6213.02-02

	• Proper v. Improper Person Filing Appeal	6213.03-00
	• <i>Fiduciaries</i> 201334040	6213.03-05
	• Exceptions to Restrictions	6213.07-00
	• <i>Amount Paid</i> 201236026	6213.07-03
	• Waiver of Restrictions 201312047 201334040	6213.08-00
	• Coordination with Bankruptcy Code 201549028 201602011	6213.09-00
Section 6221	Tax Treatment Determined At Partnership Level 201202023 201207008 201303010 201307007 201319027 201423021 201424022 201509036 201608014 202019003	6221.00-00
Section 6222	Partner's Return Must Be Consistent with Partnership Return or Secretary Notified of Inconsistency 201447031 201711010	6222.00-00
	• Notification 201526009	6222.01-00
	• Effect of Failure to Notify 201520007 201520007 201711010	6222.03-00
Section 6223	Notice to Partners of Proceedings 201212019 201213027 201218012 201219018 201247014 201328033 202007017	6223.00-00
	• Information for Secretary's Notices 201210030 201502012	6223.02-00
	• Mailing Notice 201402005	6223.03-00
	• Failure to Provide Notice 201236030	6223.04-00
	• <i>Proceedings Finished</i> 201236030	6223.04-01
Section 6224	Participation in Administrative Proceedings; Waivers; Agreements 201310036 201431030 201550041 201723024	6224.00-00
	• Partner May Waive Rights 201337016	6224.01-00
	• <i>Settlement Agreement</i> 201235014 201235018 201248017 201312040 201312042 201710028	6224.01-01
	• <i>Settlement of Penalties</i> 201236029 201534011	6224.01-02
	• <i>Tax Matters Partner May Bind Certain Other Partners</i> 201216035 201235016 201319025 201515033	6224.01-05
	• Application of Consistent Settlement Rule 201319022	6224.02-00
Section 6225	Assessments Made Only After Partnership Level Proceedings Are Com- pleted 201419014	6225.00-00
Section 6227	Administrative Adjustments Requests 201303014 201311025 201413008 201418047 201513001 201526014 201906007	6227.00-00

	• Other Requests 201236028 201320018 201413007 201416008	6227.05-00
Section 6228	Judicial Review Where Administrative Adjustment Request Is Not Allowed In Full	6228.00-00
	• Period for Filing Petition 201319028	6228.02-00
	• Other Requests 201241006	6228.05-00
Section 6229	Period of Limitations for Making Assessments 201213028 201219016 201239010 201302038 201315024 201402007 201402009 201418050 201420018 201439002 201503015 201509036 201906007	6229.00-00
	• Extension by Agreement 201211012 201236027 201241008 201312038 201312043 201319023 201319029 201324015 201402011 201402012 201438026 201526016 201531017 201710028	6229.02-00
	• Special Rule in Cases of Fraud	6229.03-00
	• <i>No Return Filed Equals No Limit</i> 201303011	6229.03-02
	• Suspension of Statutory Period 201221016	6229.04-00
Section 6230	Additional Administration Provisions 201215009 201502009 201510047	6230.00-00
	• Coordination with Deficiency Proceedings 201413011 201447037 201650015 202007017	6230.01-00
	• Claims Arising Out of Erroneous Computations 201204011	6230.03-00
	• <i>Time for Filing Claim</i> 201412017	6230.03-01
Section 6231	Definitions and Special Rules 201211023 201550040	6231.00-00
	• Partnerships 201235015 201303012	6231.01-00
	• <i>Exception for Small Partnerships</i> 201219022 201221019 201251017 201303011 201319014 201421020 201510046 201530019 201550040	6231.01-01
	• Partner 201319026 201326016 201550041	6231.02-00
	• Partnership Item 201210034 201211013 201221017 201326017 201447031 201515032 201534010 201608014 201617008 201721019 202002016 202020001	6231.03-00
	• Nonpartnership Item 201617008	6231.04-00
	• Affected Item 201206017 201210036 201324018 201447036 201515029 201614034 202002016 202020001	6231.05-00
	• Computational Adjustment 201210037	6231.06-00

	• Tax Matters Partner 201202024 201204013 201207005 201211017 201219017 201219019 201219023 201251013 201251014 201302034 201304008 201326018 201343023 201402014 201418051 201418052 201503014 201515030 201530018 201534009 201536021 201543018 201603029 201620010 201652019 201710023 201722025 201725028 201742025 201744018 201919013 202002015	6231.07-00
	• Pass-Thru Partner 201550040	6231.09-00
	• Husband and Wife 201319024	6231.12-00
	• Items Cease to Be Partnership Items in Certain Cases 201202025 201303013 201432019 201432021 201510044 201530021	6231.13-00
	• <i>Conversion Under 6223(e)</i> 201603029	6231.13-06
	• Regulations with Respect to Certain Special Enforcement Areas 201211017 201241007 201244019	6231.14-00
Section 6233	Extension to Entities Filing Partnership Returns, Etc. 201442056	6233.00-00
Section 6301	Collection Authority 201502010	6301.00-00
Section 6321	Lien for Taxes (Lien Right v. No Lien Right) 201216039 201306022 201439003	6321.00-00
	• Property Subject v. Not Subject to Lien (See 6301.12-00) 201423024	6321.01-00
	• <i>Trusts</i> 201324017	6321.01-51
	• Lien Priority v. No Lien Priority 201323019	6321.03-00
	• <i>State and Local Taxes and Liens</i> 201244016	6321.03-23
Section 6323	Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid) 201211023 201326015 201520012 201520012 201552030 201616010 201710025 201825029	6323.00-00
	• Filing Notice of Lien 201916010	6323.01-00
	• <i>Securities</i> 201311026	6323.01-05
	• Validity as Against Mortgages (See 6321.03-20) 201933010	6323.02-00
	• <i>Future Advances</i> 201526015	6323.02-02
	• State Laws 201922028	6323.07-00
Section 6324	Special Liens for Estate and Gift Tax 201418048	6324.00-00
	• Estate Tax Liens 201210032 201214031	6324.01-00

Section 6325	Release of Lien or Discharge of Property 201202018 201348014 201926012	6325.00-00
	• Certificate of Discharge 201214028 201710024 201916009 201926012 201933011	6325.03-00
	• Refund of Sum Paid 201922028	6325.18-00
	• Escrow Agreements	6325.28-00
	• <i>Discharge of Lien</i> 201235013 201926012	6325.28-01
Section 6331	Levy and Distrain 201240022 201248016 201248020 201302029 201310040 201316019 201520009 201350036 201411019 201447028 201520009 201521001 201545024 201602006 201602007 201602008 201721018 201811013 201820018 201927019	6331.00-00
	• Exempt Property (See 6334.00-00) 201248020	6331.11-00
	• Failure to Surrender Property (See 6332.00-00) 201248021	6331.12-00
	• Levy Procedure 201214030 201722027	6331.18-00
	• Finding of Jeopardy 201830013	6331.30-00
	• Banks 201404009	6331.31-00
	• Salary and Wages . . . 201302029	6331.33-00
Section 6332	Surrender of Property Subject to Levy (See 6331.12-00) 201509038	6332.00-00
	• Bank Deposit 201350036	6332.01-00
	• Enforcement of Levy 201509038	6332.05-00
Section 6333	Production of Books 201211016 201447029	6333.00-00
Section 6334	Property Exempt From Levy 201316019 201521001 201547005 201827012	6334.00-00
	• Types of Property 201818015 201919014	6334.01-00
Section 6335	Sale of Seized Property 201350035 201535018 201820018 201825030	6335.00-00
	• Deed 201535018	6335.05-00
Section 6338	Certificate of Sale; Deed of Real Property 201531018	6338.00-00
Section 6339	Legal Effect of Certificate of Sale of Personal Property and Deed of Real Property	6339.00-00
	• Real Property 201850021	6339.01-00

Section 6342	Application of Proceeds of Levy 201411028 201411034	6342.00-00
	• Surplus Proceeds 201411028 201411034	6342.01-00
Section 6343	Authority to Release Levy 201350040 201526015 201534008 201746024	6343.00-00
Section 6401	Amounts Treated as Overpayments 201252015 201509033	6401.00-00
	• Assessment or Collection After Limitation Period 201550035	6401.01-00
Section 6402	Authority to Make Credits or Refunds 201223019 201312044 201316020 201520010 201350039 201405013 201412014 201502014 201520010 201526007 201823005 202019002	6402.00-00
	• Credit of Overpayment Against Any Tax Liability 201214028 201307006 201350039 201739015	6402.01-00
	• <i>Credits Against Estimated Tax</i> 201727007	6402.01-02
	• Refund Subject to Off-Set 201204009	6402.02-00
	• Access to Refund	6402.03-00
	• <i>Assignment of Refund Check</i> 201211024	6402.03-01
	• <i>Refund to Certain Fiduciaries of Insolvent Members of Affiliated Groups</i> 201402008	6402.03-02
	• Requirement That a Claim Be Filed 201906006	6402.04-00
Section 6404	Abatements 201215006 201313029 201414020 201426026 201526008 201550042 201723022	6404.00-00
	• General Rule	6404.01-00
	• <i>Excessive</i> 201520010 201515026 201520010	6404.01-01
	• <i>After Limitation Period</i> 201302025	6404.01-02
	• Interest Assessments 201335013 201414020	6404.04-00
	• Penalty Assessments 201623010	6404.05-00
	• Abatement of Interest 201414020	6404.06-00
Section 6405	Reports of Refunds and Credits	6405.00-00
	• Tentative Adjustments 201235019	6405.03-00
Section 6407	Date of Allowance of Refund or Credit 201739013	6407.00-00
Section 6411	Tentative Carryback and Refund Adjustments 201335013	6411.00-00

	• Contents of Applications 201244018	6411.04-00
	• <i>Application v. Claim for Refund</i> 201545022	6411.04-01
	• Time for Filing Application 201244018	6411.05-00
Section 6413	Special Rules Applicable to Certain Employment Taxes 201822028	6413.00-00
Section 6427	Fuels Not Used for Taxable Purposes 201230022 201342010	6427.00-00
	• Nontaxable Uses 201421017	6427.01-00
	• Income Tax Credit in Lieu of Payment 201342010 201447034	6427.13-00
Section 6501	Limitations on Assessment and Collection (Barred v. Not Barred) 201207007 201221014 201235020 201240023 201319017 201319030 201713001 201335013 201348015 201411031 201429026 201447032 201640017 201650018 201652022 201916006 201933012	6501.00-00
	• Effects of Net Operating Loss Carrybacks 201335013	6501.01-00
	• Time Return Deemed Filed	6501.03-00
	• <i>Date Limitations Begin</i> 201238028	6501.03-03
	• Adequacy of Return to Start Limitations Running (Sufficient v Insufficient) 201438021 201545016	6501.04-00
	• <i>Information Returns</i> 201206014 201402013 201432020	6501.04-03
	• <i>Amended Returns</i> 201206014 201252015	6501.04-11
	• <i>S Corporation and Shareholder Returns</i> 201238026 201543015	6501.04-14
	• Fraud--Exception to Period of Limitations (See Also 6653.03-00) 201238026	6501.05-00
	• <i>Transferee Liability</i> 201319012	6501.05-06
	• <i>Intent v. No Intent to Defraud</i> 201238026	6501.05-07
	• Return Not Filed--Exception to Period of Limitations 201238028 201411021	6501.06-00
	• Omission of Income (25% Rule)--Exception to Period of Limitations 201247015 201333008 201543015	6501.07-00
	• <i>Determination of Percentage of Omission</i> 201543015	6501.07-13
	• <i>Estate and Gift Taxes</i> 201643020	6501.07-18

	• Waiver of Limitation (Waived v. Not Waived) 201206016 201323020 201324016 201351018 201610019 201626023 201652023 201841005 201937017	6501.08-00
	• <i>Conditional Waiver</i> 201933012	6501.08-03
	• <i>Amended Returns as Waivers</i> 201206014	6501.08-05
	• <i>Necessity for Signature of Commissioner</i> 201235009	6501.08-07
	• <i>Filing of Waiver by Fiduciary</i> 201324016 201334040	6501.08-08
	• <i>Execution by Corporate Officer</i> 201411024 201522005	6501.08-09
	• <i>Form and Contents of Waiver</i> 201602010 201610020	6501.08-17
	• <i>Proof and Procedure</i> 201334040	6501.08-21
	• Organizations Treated as Corporations 201335013	6501.12-00
Section 6502	Collection After Assessment (Timely v. Not Timely) 201313022	6502.00-00
	• Waivers 201906008	6502.03-00
Section 6503	Suspension of Running of Period of Limitation (Suspended v. Not Suspended) 201211019 201518015 201644020 201721016 201811013	6503.00-00
Section 6511	Limitations on Credit or Refund (Barred v. Not Barred) 201204008 201243014 201310037 201316015 201321022 201402003 201404011 201411029 201429026 201515019 201515024 201515025 201517005 201526011 201526013 201536020 201540010 201540011 201545022 201603026 201636041 201640017 201822027 202023006	6511.00-00
	• Limitation of Amount 201210029 201319011 201349014 201418049 201429023 201447033 201515024 201515025 201526011 201636041 201739013	6511.01-00
	• <i>No Return Filed</i> 201210029	6511.01-02
	• <i>Claim Filed Late</i> 201306017	6511.01-03
	• Special Rules 201515019 201540010 201540011 202023006	6511.03-00
	• <i>Bad Debts and Worthless Securities</i> 201515018	6511.03-01
	• <i>Carrybacks: Net Operating Loss and Capital Loss</i> 201202027 201204008 201215008 201316016 201515019 201517005 201540010 201540011 201739015 202023006	6511.03-02
	• <i>Foreign Tax Credit</i> 201204008 201330031 201330031 201517005 201540010 201540011 201540012	6511.03-03
	• <i>Life Insurance Carrybacks</i> 201349014	6511.03-05

	• <i>Extension of Time by Agreement</i> 201719026	6511.03-06
	• Amended or Supplemental Claims 201216033 201739014	6511.05-00
	• Timeliness of Claim 201216033 201306017 201351019 201438023 201502014 201545017 201719026 201921013	6511.09-00
Section 6512	Limitations in Case of Petition to Tax Court 201617007	6512.00-00
Section 6513	Time Return Deemed Filed and Tax Considered Paid 201825031	6513.00-00
Section 6514	Credits or Refunds After Period of Limitation (Erroneous v. Not Erroneous) 201302030 201504014 201921013 201927020	6514.00-00
Section 6521	Mitigation of Effect of Limitation in Case of Related Taxes Under Different Chapters 201808016	6521.00-00
	• Self Employment Tax and Tax on Wages 201808016	6521.01-00
	• <i>Offsets</i> 201315023 201808016	6521.01-01
	• Interaction With Section 3509 201808016	6521.02-00
Section 6532	Periods of Limitation on Suits (Barred v. Not Barred) 201535016 201927020	6532.00-00
	• Erroneous Refund Recovery 201535016 201625014	6532.01-00
	• Suits by Taxpayer	6532.02-00
	• <i>Date of Rejection of Refund Claim</i> 201921013	6532.02-01
	• <i>Extension of Time</i> 201328032	6532.02-04
	• <i>Reconsideration by Secretary</i> 201549029	6532.02-06
	• Suits By U.S. for Recovery of Erroneous Refunds 201304007	6532.03-00
Section 6601	Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed) 201249015 201426026 201447034 201518014 201710026 201722026 201727004	6601.00-00
	• Interest on Deficiencies 201405013	6601.01-00
	• <i>Carryback Eliminating Deficiencies</i> 201438024	6601.01-01
	• Interest on Delinquent Taxes	6601.02-00
	• <i>Starting Date (Avon Products)</i> 201603027	6601.02-01
	• Request for Interest Netting 201534012	6601.10-00

	• Statute of Limitations on Collection of Interest 201319017	6601.12-00
Section 6611	Interest on Overpayments (Interest v. No Interest) 201330032 201330032 201548019 201617005 201625017 201926001	6611.00-00
	• Interest on Refunds 201625017 201926001	6611.04-00
	• Exception for Refunds Within 45 Days 201625017	6611.07-00
Section 6621	Determination of Rate of Interest; Compounding of Interest 201225011 201727004	6621.00-00
	• Interest on Substantial Underpayment 201421019	6621.03-00
Section 6651	Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax) 201210033 201713001 201723023	6651.00-00
	• Reasonable Cause v. Willful Neglect	6651.03-00
	• <i>Illness and Incompetency</i> 201637012	6651.03-07
	• Voluntary Filing of Late Return 201238028	6651.07-00
	• Increase in Penalty for Fraudulent Failure to File 201238028 201545016	6651.22-00
Section 6652	Failure to File Certain Information Returns, Registration Statements, Etc. 201411033	6652.00-00
Section 6656	Failure to Make Deposit of Taxes (Penalty v. No Penalty) 201414017	6656.00-00
	• Reasonable Cause v. Willful Neglect 201414017	6656.01-00
Section 6662	Accuracy-related penalty 201207008 201213026 201504012 201504013 201711009	6662.00-00
Section 6663	Fraud Penalty 201543016 201545016 201640016	6663.00-00
Section 6664	Definitions and Special Rules	6664.00-00
	• Definition of Underpayment 201302036 201543016 201545016 201640016	6664.01-00
	• Reasonable Cause Exception 201202026 201711009	6664.03-00
Section 6665	Applicable Rules	6665.00-00
	• Procedure for Assessing Certain Additions to Tax 201226028	6665.02-00
Section 6671	Rules for Application of Assessable Penalties 201226028	6671.00-00
Section 6672	Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC 201312036 201323022 201825031	6672.00-00
Section 6676	Failure to Supply Identifying Numbers (Penalty v. No Penalty) 201520005 201520005 201538019 201607027 201640016	6676.00-00

Section 6677	Failure to File Information With Respect to Certain Foreign Trusts 201208028 201736021	6677.00-00
	• Requirement for Filing Return	6677.01-00
	• <i>Application of Section 6048</i> 201208028	6677.01-01
	• Reasonable Cause Exception 201208028	6677.03-00
Section 6694	Understatement of Taxpayer's Liability by Income Tax Return Preparer 201425012 201518017 201519029 201804008 201825028	6694.00-00
	• Negligence or Intentional Disregard 201514008	6694.01-00
	• Willful Understatement of Liability 201519029 201825028	6694.02-00
Section 6695	Other Assessable Penalties With Respect to the Preparation of Income Tax Returns for Other Persons 201846005	6695.00-00
Section 6696	Rules Applicable With Respect to Sections 6694 and 6695 201514008	6696.00-00
Section 6697	Assessable Penalties with Respect to Liability for Tax of Regulated Investment Companies 201727004	6697.00-00
Section 6698	Failure to File Partnership Return 201733013	6698.00-00
Section 6700	Promoting Abusive Tax Shelters 201235017	6700.00-00
Section 6701	Penalties for Aiding and Abetting Understatement of Tax Liability 201211014 201235017 201518017 201519029 201531015	6701.00-00
	• Penalty Amount 201742021 201805001	6701.02-00
Section 6702	Frivolous Income Tax Return 201348015 201502013 201623010	6702.00-00
	• What Constitutes 201513002	6702.01-00
Section 6703	Rules Applicable to Penalties Under Section 6700, 6701, and 6702 (See Also 6700, 6701, 6702) 201211014	6703.00-00
Section 6707	Failure to Furnish Information Regarding Tax Shelters (See Also 6111.00-00) 201531019	6707.00-00
	• Failure to Register Tax Shelter 201538018	6707.01-00
Section 6721	Failure to File Certain Information Returns (See Also 6652.00-00) 201234025 201246028 201248022 201315017 201438028 201503013 201549026 201603031 201629008	6721.00-00
	• Failure v. No Failure 201234025	6721.01-00
Section 6722	Failure to Furnish Certain Payee Statements 201315017 201503013 201629008	6722.00-00

Section 6723	Failure to Comply with Other Information Reporting Requirements	6723.00-00
	• Waiver	6723.03-00
	• <i>Due Diligence</i> 201615012	6723.03-02
Section 6724	Waiver; Definitions and Special Rules 201603031	6724.00-00
Section 6851	Termination Assessments of Income Tax 201723019	6851.00-00
Section 6901	Transferred Assets (See 9113.00-00) 201212020 201337015 201447038	6901.00-00
	• Method of Collection 201211018 201811015	6901.01-00
	• Liability 201212020	6901.02-00
	• Period of Limitations 201319012	6901.03-00
Section 6903	Notice of Fiduciary Relationship (See Also 3467) 201302027	6903.00-00
Section 6904	Prohibition of Injunctions 201621010	6904.00-00
Section 7101	Form of Bonds 201231001	7101.00-00
Section 7121	Closing Agreements 201310036 201316017 201350038	7121.00-00
	• Finality 201240021	7121.02-00
Section 7122	Compromises 201302032 201421018	7122.00-00
Section 7402	Jurisdiction of District Courts 201313021 201313030 201621013	7402.00-00
Section 7422	Civil Actions for Refund 201739013	7422.00-00
Section 7425	Discharge of Liens 201545025	7425.00-00
	• Special Rules	7425.04-00
	• <i>Consent to Sale</i> 201202018	7425.04-02
Section 7426	Civil Actions by Persons Other Than Taxpayers 201235013	7426.00-00
Section 7428	Declaratory Judgments Relating to Status & Classification of Organizations Under Section 501(c)(3), etc. 201238032 201731019 201829023 201927023	7428.00-00
	• Revocation (Gladstone Issue) 201518020 201533022	7428.02-00
Section 7436	Proceedings for Determination of Employment Status 201740020	7436.00-00

	• Tax Court Jurisdiction 201816010	7436.01-00
	• <i>Worker Classification</i> 201735021 201816010	7436.01-03
	• Notice of Determination	7436.02-00
	• <i>Necessity for Notice</i> 201816010	7436.02-01
Section 7452	Representation of Parties 201506010 201509031	7452.00-00
Section 7453	Rules of Practice, Procedure, and Evidence 201210035 201351021	7453.00-00
	• Evidence and its Submission 201224030	7453.31-00
Section 7503	Time for Performance of Acts Where Last Day Falls on Saturday, Sunday, or Legal Holiday 201603026 201643022	7503.00-00
Section 7507	Exemption of Insolvent Banks From Tax 201614035	7507.00-00
Section 7508	Time for Performing Certain Acts Postponed by Reason of Service in a Combat Zone 201535017 201740021 201748009 201826010	7508.00-00
Section 7508A	Authority to Postpone Certain Tax-Related Deadlines by Reason of Presidentially Declared Disasters 201723023 201808015	7508A.00-00
Section 7512	Separate Accounting for Certain Collected Taxes, etc. 201536018	7512.00-00
Section 7513	Reproduction of Returns and Other Documents 201224030	7513.00-00
Section 7514	Authority to Prescribe or Modify Seals 201908020	7514.00-00
Section 7518	Tax Incentives Relating to Merchant Marine Capital Construction Costs 201923005	7518.00-00
Section 7519	Required Payments for Entities Electing Not To Have Required Taxable Year	7519.00-00
	• Timely Payments 201302022	7519.02-00
Section 7520	Valuation Tables 201928003 201930017	7520.00-00
	• Election In the Case of Charitable Transfers 201518007	7520.01-00
	• Exceptions 201928003	7520.02-00
Section 7521	Procedure For Taxpayer Interviews 201552029 201603030	7521.00-00
Section 7602	Examination of Books and Witnesses 201329017 201330036 201330036 201510045 201621012 202013015	7602.00-00
	• Issuance	7602.07-00

	• <i>Contents of Summons</i>	7602.07-02
	201310030	
Section 7603	Service of Summons	7603.00-00
	• Method of Delivery	7603.01-00
	201310038	
Section 7605	Time and Place of Examination	7605.00-00
	• Restrictions on Examination of Taxpayer	7605.01-00
	201212017 201504015 201645013	
Section 7609	Special Procedures for Third-Party Summonses	7609.00-00
	• Notice to Person Identified	7609.02-00
	201310030	
Section 7623	Expenses of Detection and Punishment of Frauds	7623.00-00
	201808014	
Section 7651	Administration and Collection of Taxes in Possessions	7651.00-00
	201319016	

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

201201008 201202011 201202013 201205007 201206007 201206008 201206012
201206013 201208009 201208010 201213007 201213015 201215002 201215003
201216001 201216002 201216003 201216004 201216012 201216014 201216020
201216021 201216024 201219007 201221005 201223009 201223010 201224008
201224009 201224020 201224021 201224022 201226012 201228031 201228032
201229009 201230001 201230010 201230013 201230014 201231005 201231008
201231009 201232010 201232031 201233007 201234013 201234015 201236016
201236019 201236020 201236021 201236024 201238001 201238002 201238003
201240009 201241003 201243005 201244011 201245003 201246003 201246006
201246014 201246015 201246016 201246026 201247002 201247003 201247006
201249008 201250016 201251011 201301005 201301006 201302012 201308012
201308013 201308014 201310013 201311008 201311013 201312001 201312002
201312003 201312004 201312005 201312006 201312007 201312008 201312009
201312010 201312011 201312012 201312013 201312014 201312015 201313004
201313005 201313006 201313007 201313008 201313009 201313010 201313011
201314010 201314015 201314039 201320016 201321001 201321004 201321013
201321014 201321015 201322021 201322022 201322037 201322038 201330009
201330013 201330014 201330028 201330029 201618001 201618002 201632016
201634009 201634021 201701015 201701016 201731011 201749001 201749009
201749010 202001007 202021011 202021012 202021013 202021014 202021015
201308012 201308013 201308014 201330009 201330013 201330014 201330028
201330029 201331001 201334011 201334012 201334013 201334014 201334015
201334016 201334017 201334018 201334019 201334020 201334021 201334022
201334023 201334024 201334025 201334026 201334027 201334028 201334029
201335003 201335004 201336001 201336005 201338030 201338032 201338033
201338037 201341025 201342002 201345022 201347007 201347008 201348002
201348003 201348004 201349001 201352004 201403009 201403013 201410015
201410016 201410028 201411003 201411010 201414008 201414012 201417004
201417008 201418012 201419002 201419003 201420014 201421001 201422001
201422009 201422010 201422013 201423007 201423016 201424012 201424018
201426003 201429013 201429014 201431007 201434006 201434015 201434025
201437002 201437008 201438017 201440001 201440002 201440005 201442008
201442009 201442011 201442012 201442022 201442023 201442024 201442025
201442026 201442027 201442028 201442029 201442039 201442040 201443005
201443007 201443008 201443010 201443011 201443012 201444026 201444027
201444028 201444029 201444030 201444031 201444032 201444038 201446012
201446014 201447017 201448006 201448015 201450007 201450008 201452001
201452003 201452005 201452006 201452007 201452008 201452009 201452010
201452011 201452012 201501001 201501002 201501003 201501004 201501008
201501009 201504001 201505004 201505005 201507009 201507010 201507012
201510028 201515015 201515022 201516004 201516005 201516006 201516018
201516024 201516032 201516033 201516034 201516040 201516048 201516057
201516058 201516059 201516060 201517002 201518001 201519006 201522003
201523002 201524007 201524014 201524015 201524022 201527020 201527021
201527022 201527023 201527024 201527025 201527026 201527027 201527028
201527029 201527030 201527031 201527033 201527034 201527035 201527041
201528011 201528015 201528021 201528022 201528023 201529005 201529007
201532003 201533007 201533008 201533009 201534002 201534003 201534004
201535010 201535015 201537008 201538001 201538014 201538020 201539002
201539004 201539009 201539010 201539011 201539012 201539013 201539014
201539015 201539016 201539017 201539022 201539023 201539026 201539027
201539031 201541002 201541004 201543010 201544022 201546002 201546005
201549005 201549006 201549007 201549008 201549009 201549011 201549012
201549014 201549015 201549016 201549018 201549021 201550026 201550027
201550030 201602002 201603022 201605001 201606009 201606010 201606011
201607002 201607006 201607007 201607008 201607009 201607010 201607011
201607012 201607013 201607014 201607015 201607016 201607018 201607020
201607021 201608003 201608004 201610008 201610009 201611012 201611013
201611018 201614013 201614014 201614018 201614024 201620005 201621001

201621002 201621003 201621004 201621005 201622004 201622008 201622016
 201622017 201622018 201622020 201623004 201623008 201624006 201624010
 201626006 201628001 201628012 201633016 201633018 201633019 201633024
 201633030 201633031 201634009 201634021 201636012 201637004 201638019
 201639005 201639006 201639013 201641004 201641016 201642009 201642010
 201643001 201643010 201643011 201643012 201643013 201649007 201649008
 201649011 201651009 201652011 201652013 201702010 201702011 201702012
 201702013 201706007 201709002 201711004 201711005 201714004 201714005
 201714006 201716011 201716023 201719002 201719003 201722015 201722018
 201724009 201724010 201724016 201728005 201728006 201728007 201728008
 201728009 201728010 201728011 201728012 201728013 201733002 201734007
 201735012 201736006 201736012 201736013 201738010 201740010 201740011
 201742004 201742018 201742019 201744001 201744002 201744012 201745006
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• Associations v. Corporations

7701.01-00

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• Partnerships v. Associations

7701.02-00

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• Joint Ventures

7701.02-02

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• Association v. Trust

7701.03-00

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• Investments

7701.03-05

201613005

	• <i>Liquidating Trusts</i> 201208036 201230014 201230020 201240009 201241003 201244004 201341001 201417004 201420011 201516024 201620004 201643005 201702013 201830002 201849011 201917001 201927004 201940004 201942009 202003003 202009023	7701.03-06
	• <i>Ordinary Trusts</i> 201245003 201538006 201538007 201538008	7701.03-08
	• <i>Business Trusts</i> 201337012	7701.03-09
	• <i>Investment Trusts</i> 201226019	7701.03-10
	• <i>Fixed Investment Trusts</i> 201229003 201750009	7701.03-11
	• Domestic, Foreign Persons 201509035 201849010	7701.04-00
	• Fiduciary v. Agent 201302026	7701.05-00
	• Indian Tribal Government 201739011	7701.20-00
	• Definition of Resident Alien	7701.21-00
	• <i>Coordination with Income Tax Treaties</i> 201247013	7701.21-20
	• Treatment of Certain Contracts For Services, etc.	7701.22-00
	• <i>Factors: Lease vs. Service Contract</i> 201525007	7701.22-01
	• Motor Vehicle Operating Leases	7701.25-00
	• <i>Terminal Rental Adjustment Clause</i> 201304005 201337012 201404007 201727002	7701.25-04
	• Taxable Mortgage Pools 201330008 201330008 201425001 201425010	7701.26-00
	• Substituted Basis Property	7701.29-00
	• <i>Clarification of FMV in the Case of Nonrecourse Indebtedness</i> 201507019	7701.29-01
	• Foreign Estate or Trust 201245003 201849010	7701.31-00
Section 7702	Life Insurance Contract Defined 201230009 201443015 201736019 202018003	7702.00-00
	• Definition 201230009	7702.01-00
	• Cash Value Accumulation Test 201230009	7702.02-00
Section 7702A	Modified Endowment Contracts 201443015 201617004 202018003	7702A.00-00
Section 7702B	Treatment of Qualified Long-Term Care Insurance 201845020	7702B.00-00
	• Definition 201213016 201930025	7702B.02-00

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

Section 7871	Indian Tribal Governments Treated As States For Certain Purposes	7871.00-00
	201445002	
	• Charitable Purposes	7871.01-00
	201525014 201551003	
	• Tax Exempt Bonds	7871.03-00
	201630002 201937016	
Section 7872	Treatment of Loans with Below Market Interest Rates	7872.00-00
	201426002	

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

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• Section 42; Low-Income Housing Credit	9100.01-00
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• Section 59(e)	9100.02-00
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• <i>R and D Expenditures</i>	9100.02-03
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• <i>ITC Expenditures</i>	9100.02-04
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• <i>Development Expenditures</i>	9100.02-05
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• Section 146; Volume Cap	9100.03-00
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• Section 168; MACRS	9100.04-00
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• Section 266; Carrying Charges	9100.05-00
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• Section 338(g); Election Under Section 1.338-1T(c)(1)	9100.06-00
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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T	9100.07-00
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• Section 367; Foreign Corporations	9100.08-00
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• Section 442; Accounting Periods	9100.09-00
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• Section 446	9100.10-00
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• <i>Accounting Methods</i>	9100.10-01
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• Section 472; LIFO Election	9100.11-00
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• Section 663; Special Rules Applicable to Sections 661 and 662	9100.12-00
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• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property	9100.15-00
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• Section 911; Citizens or Residents of the United States Living Abroad	9100.17-00
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• Extension of Time For Filing Return	9100.19-00
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• Section 1502; Election to File Consolidated Return	9100.20-00
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• Section 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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Section 9102	Administrative Procedure Act	9102.00-00
	• Revenue Procedures 201351023	9102.01-00
Section 9103	Attorneys	9103.00-00
	• Authority 201736021	9103.01-00
	• Practice 201329015 201330035 201330035	9103.02-00

Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Royalties</i> 201519003	9114.01-12
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	9114.03-06
	• <i>China</i> 201438020	9114.03-07
	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00) 201315022	9115.00-00
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
Section 9200	Tax Shelter (Use This Category Only When No Other Category Is Appropriate) 201347013	9200.00-00
Section 9832	Definitions for Chapter 100 201618010 201610021 201616008	9832.00-00
Section 9999	Miscellaneous Issues 201213025 201310032 201319019 201333009 201421021 201432018 201504016 201637014 201637015 201750003	9999.00-00
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020 201614032	9999.92-00
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	• <i>Privacy Act</i> 201742023	9999.92-02
	• Constitutional Issues Not Related to Code Sections	9999.94-00
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	• Substance v. Form Issues Not Contained in Present List 201311023 201501012	9999.97-00

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9999.98-00

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