

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.

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	• <i>Educational Organizations</i> 201417018	170.07-02
	• <i>Publicly Supported Organizations</i> 201621015 201952009	170.07-06
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	• 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

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	• 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
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	• Election to Amortize 201236013	174.01-00
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	• Section 179 Property 201234024	179.01-00
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	• Certain Elections for Intangible Property 201214014	197.01-00
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	201311021 201317003 201319009 201713010 202021018 201341029 201341031 201405014 201438005 201447004 201447015 201447016 201510039 201518012 201528034 201534005 201624021 201639007 201639009 201642013 201736002 201746020 201804002 201822009 201828006 201830011 201927006 201940002 201945010 201945014 201947008 202004010 202005019 202014012 202017025 202036003 202036004 202052002	
	• Development Costs	263.02-00
	• <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i> 201240011 201248014 201248015 201403011 201835004	263.02-01
	• Permanent Improvements 201213023	263.03-00
	• Leases	263.08-00
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	• Acquisition of Property, Intangibles 201543014 201614037	263.13-00
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	• <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

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	201443015 202018003	
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	201322035 201617004	
	• Key Persons	264.04-00
	201617004 201736019	
	• Allocation of Interest Expense to Policy Cash Values	264.05-00
	201617004	
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	201252008 201330004 201330004 201702035	
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	201343021	
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	201228035 201334037	
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	201203004 201323005 201334006 201419011 201603002 201702035 201705004	
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	201501010	
	• Substantiation	274.08-00
	201246031	
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	201219021	
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	201306018	
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	201504011 201531016	
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	• Definitions	280G.01-00
	• <i>Parachute Payment</i>	280G.01-01
	201519017	

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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 • Not Essentially Equivalent to a Dividend 302.01-00 201918009 • Disproportionate Redemption of stock 302.02-00 201202010 201202020 201236025 • Complete Termination of Interest 302.03-00 201228012 201405005 • Constructive Ownership 302.05-00 • <i>Waiver of Family Attribution by Individual</i> 302.05-01 201805011	302.00-00
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	• 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
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	• Section 306 Stock v. Not 306 Stock 201308001 201308001	306.01-00
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	• With Respect to its Stock 201405005 201835001	311.01-00
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	• Computations of Earnings and Profits 201601001	312.01-00
	• Allocation in Separations 201240017 201249012 201330002 201330002 201527003 201644018	312.09-00
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	• Year Liquidation Occurs 201228023 202017023	331.04-00
	• Form v. Substance 201252008	331.07-00
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	• 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

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	201237017 201418025 201511020 201942004 202002005 202012006 202016010 202017024 202042006 202043002 202046008 202050012 202053009	
	• General Rule 202031002	336.01-00
	• Liquidation in a Reorganization	336.03-00
	• <i>Distribution of Property to a Related Person</i> 201418025	336.03-01
	• <i>Disqualified Property</i> 201418025	336.03-02
	• <i>Liquidation to which section 332 Applies</i> 201328003	336.03-05
	• 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 202042006 202043001 202043002 202046008 202050012 202053009 202101004	336.05-00
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	201404004 201536004 201625009 201725017	
	• 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

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	201211009 201213013 201214012 201351004 201412012 201429016 201435002 201702035	
	• Express Election	338.01-00
	201214018 201412012 201924014	
	• <i>Time in which Election must be made</i>	338.01-02
	201206010 201246021 201632019 201338011 201437005 201438018 201503007 201510037 201530017 201534007 201611016 201738002 201826004 201835003 201850019 201924005 202037010	
	• Qualified Stock Purchase	338.02-00
	201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035	
	• Consistency Rules	338.04-00
	201213013 201214012	
	• Purchase from Related Corporation	338.09-00
	201203004 201702035	
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election	338.80-00
	201203004 201702035	
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	201209025	
Section 351	Transfer to Corporation Controlled by Transferor	351.00-00
	201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201731008 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019 201505012 201506008 201511015 201641011 201746022 201810005 201820016 201822008 201835001 202048003	
	• Control v. No Control by Transferor	351.01-00
	201224006 201242007 201306006 201326014 201333007 201506008 201601001 201818010	
	• Series of Transactions	351.02-00
	201212001 201506008 201531014	
	• "Property" Defined	351.05-00
	201506008 201552026	
	• Constructive Exchange	351.11-00
	201350001	
	• Section 351 v. Section 304 (See Also 0304.01-01)	351.12-00
	201228034	
	• Investment Company Exception	351.13-00
	201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020 201810005 202016013	
	• Non-Qualified Preferred Stock	351.14-00
	201716045	
	• Exceptions	351.15-00
	201552026	
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	202050014	
	• Exchange v. Liquidation	354.01-00
	201423010	

	• Active Business 201219003 201251006 201634010 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 201542004 201551009 201605016 201606014 201607003 201624004 201625012 201625013 201626002 201633009 201634010 201637013 201643008 201706005 201730010 201818010 201827008 201834006 201930011 201940007 201948001 201949012 202009002 202029003 202033005 202036001 202045001	355.03-00
	• <i>Five-Year Requirement</i> 201251006 201528016 201624004 201633009 201643008 201706005 202009002	355.03-01
	• Business Purpose 201308017 201308018 201308017 201308018 201730010	355.04-00
	• Control 201437013 201527003 201818010	355.05-00
	• <i>Distribution of Control</i> 201731004 201437013 201605016 201703012 201945022	355.05-01
	• Device 201734004 201743017 202051009	355.06-00
	• Continuity of Interest 201644018 202033005	355.07-00
	• Distributions Within a Consolidated Group 201305003 201352007 201445008 201730010	355.09-00
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001 201740015 201748007 201801005 201801012 201943001 202026001	355.10-00
Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized) 201424017 201721014	356.00-00
	• Reorganization Exchange	356.01-00
	• <i>Series of Transactions</i> 201614017	356.01-02
	• Securities as "Other Property" 201527003	356.02-00
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	• Liabilities in Excess of Basis	357.02-00
	• <i>In General</i> 201721002	357.02-01
	• <i>Exceptions</i> 201230008 201348006 201431002 201542004 201627001 201703012	357.02-02
Section 358	Basis to Distributees 202051009	358.00-00
	• Allocation of Basis 201411006 201437007	358.02-00
	• Assumption of Liabilities 201721002	358.03-00

Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)	361.00-00
	201228033 201634010 201409003 201504007 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010 201802007 201818010 201833011 201839006 201852015 201925004 201949013 201949014 202019016 202022004 202026001 202036005 202051009	
	• Exchanges Not Solely in Kind 201423010 201440014 201910004	361.01-00
	• Distributions 201607003 201627001 201827006 201839006 201925004 201949014 202019016	361.02-00
	• <i>Distributions of Appreciated Property</i> 201721014	361.02-01
	• <i>Certain Transfers to Creditors</i> 201228033 201731004 201409003 201511001 201537004 201601001 201627001 201703012 201721002 201802007 201833011 201839006 201851005 201852015 201925004 202019016 202022004 202050014 202051009	361.02-02
Section 362	Basis to Corporations	362.00-00
	201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028 201839013 202050010 202051009	
	• Property Acquired in Reorganizations and Transfers by Controlling Stock-holders 201701005 201418013 201418041 201418042 201505028 201521011 201545013 201736001 201832011 201832012	362.01-00
Section 367	Foreign Corporations	367.00-00
	201348011 201432002 201639014 201746022 201935004 201936004	
	• Transfer to Foreign Corporations Subject to Section 367(a) 201321018 201651015 202045007	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018 201651015 201935004 202045007	367.03-00
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009	367.03-01
	• <i>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
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	• <i>Liquidations Under Section 332</i> 201348011 201606006 201639014 201808010	367.40-02

Section 368

Definitions Relating to Corporate Reorganizations

368.00-00

201201012 201212001 201213019 201213021 201214013 201216027 201224006
201228030 201236014 201238018 201239003 201240017 201247009 201249012
201252017 201308001 201308017 201308018 201310023 201312017 201314003
201325009 201330022 201308001 201308017 201308018 201330022 201341026
201349006 201402002 201404006 201406005 201416002 201419005 201424005
201424006 201424009 201424011 201426004 201512001 201746022 201839006
201931005 201944002 201949013 201949014 202019016 202033003 202035009
202036001

• Statutory Merger or Consolidation (Type "A")

368.01-00

201213001 201213019 201213021 201228033 201232033 201252002 201252014
201312017 201314008 201314028 201326006 201333007 201350007 201404002
201423010 201436034 201438009 201505012 201535007 201625012 201625013
201820002 201918015

• Using Stock of Corporation Controlling Merged Corporation

368.01-02

201820002

• Stock for Stock (Type "B")

368.02-00

201249011 201250021 201324009 201603020

• Liquidation Distribution

368.02-02

201418039 201418046

• Stock for Property (Type "C")

368.03-00

201224006 201228030 201247009 201252014 201324003 201731008 201340016
201411002 201413003 201418039 201418046 201422004 201424007

• Substantially All the Property

368.03-01

201247009 201731008

• Assets for Control of Transferee (Type "D")

368.04-00

201203004 201208017 201212001 201213001 201213002 201213005 201214013
201215005 201216023 201216027 201219003 201229002 201230007 201232014
201232033 201233016 201234009 201236014 201238018 201240013 201240016
201244006 201244008 201250004 201251006 201252002 201252017 201306006
201306010 201308002 201310023 201312022 201313016 201314001 201315016
201325009 201329005 201330002 201330007 201330022 201612012 201731003
201731008 201308002 201330002 201330007 201330022 201333007 201335001
201336012 201337003 201337007 201338040 201339001 201340009 201341004
201341013 201341026 201347005 201349006 201350007 201402002 201405003
201407005 201409002 201409003 201411002 201411012 201412013 201415001
201416005 201418018 201418019 201418030 201418039 201418046 201419005
201419010 201419013 201422012 201422017 201423012 201424005 201424006
201424008 201424009 201424011 201424013 201426004 201426007 201426008
201430002 201433007 201435005 201437006 201438009 201441008 201441016
201443017 201445008 201512001 201524005 201528006 201531014 201537018
201603020 201607003 201613008 201637013 201827006 201835001 201836001
201839006 201845009 201851004 201851005 201910004 201920008 201920009
201921002 201921010 201923003 201925004 201930011 201931005 201944002
201945016 201949013 201949014 202010003 202019016 202026001 202033003
202035009 202036001 202036005 202045003 202051011

• Recapitalization (Type "E")

368.05-00

201308001 201315009 201315020 201315021 201308001 201424010 201835001

• Change in Identity, etc. (Type "F")

368.06-00

201201004 201201012 201208019 201228030 201236014 201239003 201250004
201252011 201252014 201314003 201316017 201322008 201326006 201328003
201330022 201330022 201333007 201339001 201404006 201411002 201418039
201418046 201445008 201511020 201611015 201635001 201638004 201737010
201746022 202031002 **202102007**

	• Continuity of Interest Rule 201214013 201224006 201247009	368.08-00
	• <i>Proprietary Interest Continuity</i> 202050014	368.08-02
	• <i>Related party Acquisitions</i> 201214013	368.08-03
	• <i>Following a Qualified Stock Purchase Under Section 338</i> 201918015	368.08-05
	• <i>Business Enterprise Continuity</i> 201247009 201314028 201413003 201644018 201918015	368.08-06
	• <i>Historic Business Assets</i> 201224006	368.08-07
	• <i>Transfers to Controlled Corporations</i> 201214013 201224006 201234009 201240016 201424007 201625012 201625013	368.08-08
	• Plan of Reorganization 201411002 201626002 201627001	368.09-00
	• <i>Several Steps</i> 201252014 201411002	368.09-01
	• Liquidation v. Reorganization 201505012	368.12-00
	• Transactions Involving Two or More Investment Companies 201247009	368.13-00
	• Transfer by Corporation in Title 11 Case (Type "G") 201208036 201230020 201523001 201644018 201716002 201805012 202050014	368.14-00
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	• <i>Mining (See Also 613.03-06 et seq)</i> 201311011	468.01-00
Section 468A	Special Rules for Decommissioning Cost	468A.00-00
	201612003 201644013 201644014 201747001 201928006 201932014 201932015 201933008 201937006 202017007 202048005	
	• <i>In General</i> 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014 201432012 201450009 201450010 201451011 201451013 201510030	468A.01-00
	• <i>Ruling Amount</i> 201221011	468A.04-00
	• <i>Initial Schedules</i> 201721009 201721010 201723014 201723015 201723016 201725014 201726005 202041001 202042004	468A.04-01
	• <i>Revised Schedules</i> 201244007 201245011 201246009 201246010 201246011 201250006 201250007 201331003 201331004 201334002 201334003 201334004 201334035 201336015 201347009 201347010 201515014 201521005 201540007 201541005 201542006 201545019 201546007 201546008 201547001 201547002 201550019 201550020 201550021 201616003 201616005 201641006 201644011 201644012 201647006 201716022 201721009 201721010 201723013 201723014 201723015 201723016 201740008 201740009 201740012 201742014 201832010 201835002 201843003 201848006 201850007 201910006 201910007 201948005 201950005 201950006 202012004 202014013 202016016 202034005 202041001 202042004 202050004	468A.04-02
	• <i>Nuclear Decommissioning Reserve Fund</i>	468A.05-00
	• <i>Self Dealing</i> 201907005	468A.05-07
	• <i>Disqualification of Fund</i> 201907005 201909007	468A.05-08
	• <i>Nuclear Power Plant</i>	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 202050003	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 201238025 201529006	475.05-00
	• Commodities Dealers 201623005	475.06-00
	• Commodities Traders 201623005	475.07-00
	• Securities Traders 201239004 201423019 201432016 202009013 202037007 202048009	475.08-00
Section 481	Adjustments Required by Changes in Method of Accounting 201350033 201403015 201426025 201436048 201503011 201521012 201547004 201716002	481.00-00
	• Pre-1954 Adjustments	481.02-00
	• <i>Involuntary</i> 201231004 201442049	481.02-02
Section 482	Allocation of Income and Deductions Among Taxpayers 201945026	482.00-00
	• Control 201751014	482.02-00
	• Services 201751014	482.09-00
Section 483	Interest on Certain Deferred Payments	483.00-00
	• Payments to Which Section Applies	483.02-00
	• <i>Indefinite as to Time, Liability, or Amount (Contingent)</i> 201451003	483.02-01

Section 501

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

501.00-00

201204019 201210044 201216040 201217018 201217019 201218041 201219024
 201219025 201221023 201224033 201224036 201229001 201229010 201230025
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202102012 202102013

• Instrumentalities of U.S.

501.01-00

201749019 201503016 201503019 201509039

• Title-Holding Company

501.02-00

201309014 202001027 201552033 201617011 202101005

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

501.03-00

201202039 201202040 201203019 201203020 201203021 201203022 201203023
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 202052044 202052049 202052050 202053019 **202102009 202102011 202102013**

• *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
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• *Trusts* 501.03-03
 201219029 201237019 201306023 201317011 201335014 201447049 201451032
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• *Unincorporated Associations* 501.03-04
 201241010 201731016 201827013 202015019

• *Corporations* 501.03-05
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 202046010 202047009 202047012 202047014 202049005 202101006 **202102012**

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

• <i>Educational Organizations</i> 201252025 201303018 201304011 201305013 201323025 201327015 201345032 201405024 201415009 201417017 201417018 201424024 201426035 201433020 201435015 201440023 201445014 201503017 201509040 201510059 201516069 201527044 201550043 201608016 201619010 201621016 201644019 201717048 201741001 201819011 201902032 201945029	501.03-08
• <i>Fraternal Beneficiary Societies; Secret Societies (See Also 0501.08-00)</i> 201951012	501.03-09
• <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>	501.03-30
201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 201632020 201632021 201632023 201731016 201911016 202021021 202021026 201330037 201331007 201334043 201340021 201341037 201349023 201351029 201407016 201407017 201410043 201410044 201411038 201411042 201412022 201414024 201414033 201417024 201423030 201424027 201428031 201430014 201433016 201441017 201446029 201510059 201511024 201517015 201525011 201525012 201526020 201526021 201526023 201541012 201543019 201604018 201610026 201615016 201615017 201617012 201619010 201648020 201649016 201710033 201712017 201718039 201729023 201734010 201736024 201736025 201737013 201738012 201739016 201740023 201742028 201743018 201743019 201747008 201802015 201802016 201810009 201814009 201816011 201819011 201822032 201823006 201824012 201831014 201832019 201833018 201838008 201838009 201844013 201847010 201852020 201904015 201904016 201907008 201921019 201927022 201929021 201931011 201931012 201935013 201936010 201940008 201940010 201940011 201941030 201942011 201944017 201947020 201951012 202004011 202004015 202005021 202011008 202012013 202014017 202014022 202015017 202015027 202016019 202016023 202016024 202016028 202017030 202017031 202017034 202017035 202022006 202022007 202031011 202033006 202034011 202047009 202047012 202052022 202102009 202102010 202102011 202102012 202102013	
• <i>Limitation of Beneficiaries</i>	501.03-31
201923026 201931011 202011008 202014015 202014016 202034011	
• <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	
• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i>	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 202101007	
• <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 202047014	

• <i>Homeowners Association</i>	501.04-07
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• Labor Organizations	501.05-00
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• <i>Agriculture and Horticulture Organizations</i>	501.05-01
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• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade	501.06-00
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• <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
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• Social Clubs	501.07-00
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• <i>Profit v. Not for Profit</i>	501.07-01
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• <i>Distribution of Assets</i>	501.07-02
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• <i>Leases or Sales of Club Property</i>	501.07-03
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• <i>Automobile Clubs</i>	501.07-04
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• <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	
• Fraternal Beneficiary Societies (See Also 0501.03-09)	501.08-00
201425015 201717046 201720011 201951012 202003007	
• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)	501.09-00
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201410037 201410038 201415008 201422025 201434025 201450028 201450029	
201513004 201515036 201532037 201605015 201625004 201625018 201703014	
201817008 201827014 201835011	
• <i>Permissible Benefits</i>	501.09-01
202039003 201451040 201605015 201703014 201947010 202034001	
• <i>Geographic Locale</i>	501.09-02
201221030 201330039 201330039 201415008	
• <i>Inurement</i>	501.09-03
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201833013	
• <i>Membership</i>	501.09-04
201221030 201224037 201250023 201250024 201251023 201415008 201422025	
201703014 201835011	
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201240026 201340022 201620014 201721021 201805015	
• Local Benevolent Life Insurance Associations, etc.	501.12-00
201247019 201431031 201814012	
• <i>Mutual Ditch or Irrigation Companies</i>	501.12-01
201246038	
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201309017 201431031	
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201241012 201340017 201423028	
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201409009 201428011 201428029 201605019	
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201416009 201447039	
• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less	501.15-00
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201428025 201445016 201447040 201447041 201447042 201450021 201517018	
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201712013 201712016	
• Organized to Finance Crop Operations	501.16-00
201333014	

• 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 202052016	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 202101008	501.30-00
• <i>Closely Controlled Organizations</i> 201306026	501.30-01
• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047	501.30-02
• Proof of Exemption 201235023 201701020 201649016 201710035 201710036 201835012 202032008	501.31-00
• <i>Domestic Fraternal Societies</i> 201404012	501.31-01
• Income Inures v. does Not Inure to Private Individual 201202038 201202039 201203024 201203025 201204019 201204021 201205010 201205012 201209011 201209012 201209013 201210042 201211025 201211026 201213030 201213031 201215012 201215013 201217019 201218021 201219028 201219032 201226029 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234030 201241011 201242015 201244021 201247018 201250025 201250027 201250029 201252024 201252026 201302040 201302041 201303017 201303019 201303020 201305011 201305012 201305013 201307014 201308032 201310046 201310049 201311029 201311030 201311033 201313032 201314045 201314048 201314049 201315029 201323028 201323035 201326019 201330037 201330043 201701021 201911008 202039019 201308032 201330037 201330043 201337017 201350047 201403018 201410035 201411038 201411039 201417017 201419019 201424024 201428022 201428026 201428027 201433019 201433020 201443021 201443022 201451043 201451045 201502017 201504017 201511026 201514011 201515037 201519033 201519034 201519035 201529012 201533014 201545028 201545029 201548021 201548025 201604018 201614038 201617011 201620011 201631014 201636046 201637017 201714031 201729023 201740023 201746027 201808019 201831013 201831014 201832019 201843013 201907008 201918020 202016022 202016026 202022005 202044011	501.32-00
• <i>Distribution of Assets to Private Individuals</i> 201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021 201228040 201230024 201232035 201234029 201252024 201252026 201302040 201303019 201303020 201305011 201305012 201308032 201310046 201310049 201311033 201314048 201315029 201323028 201330043 201911008 202039019 201308032 201330043 201403018 201411039 201428026 201440021 201502017 201504017 201511026 201519035 201525012 201545029 201548025 201614038 201636046 201640019 201640022 201740023 201751016 201822032 201831014 201831015 201835009 201907008 202017030 202040008 202044011	501.32-01

• Private v. Public Interest Served

501.33-00

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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

201221023 201228040 201237019 201303019 201303020 201306026 201322053
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 202047014 202049005 202052022 202053019 202053020 **202102012**

	• Business Activities	501.36-00
	201234029 201250029 201310046 201314047 201329024 201330038 201701020 201911010 201330038 201334045 201404013 201405022 201405023 201407019 201428028 201431032 201433020 201510058 201514013 201525012 201545030 201601014 201617011 201645017 201702041 201702042 201714031 201720010 201734009 201747009 201801014 201808020 201818018 201819011 201830023 201832015 201833032 201835006 201835009 201844013 201918019 201940011 201944015 202019029 202022005 202032007	
	• Section 501(c)(3) Organizations	501.36-01
	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 202036007 202041008 202041009 202101008	
	• Fairs, Trade Shows, Exhibitions, etc. (See also 0512.07-00)	501.36-02
	202031011 202047014	
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	201204021 201252025 201433020 201526020 201710031 201710033 201835008 202005021	
	• Fund Raising (See also 0512.06-00)	501.36-04
	201323037 201407020 201416010	
	• Legislative and Political Propaganda Activities	501.38-00
	201415007 201505042	
	• "Action" Organizations	501.38-01
	201415007 201430014 201505042 201908024 201932017	
	• Electing Expenditure Test	501.38-02
	201239012 201415007 201804005	
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	201317011 201444043	
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	201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008 201928015	
	• Future Status of Organizations Denied Exemption	503.03-00
	201209007 201209008 201520013	
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	• Denial of Exemption	504.50-00
	201205011 201205013 201217019 201446028 201510059	
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	201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003 201825004 201930017 202017026	
	• Termination Under Section 507(a)(1)	507.01-00
	201230026 201417020 201417021 201427019	
	• Special Rules	507.01-01
	201345033 201345034	

	• Termination Under Section 507(b)(1)(B) 201441018	507.04-00
	• Liability of Transferee Organizations 201243015 201244020 201321024 201321025	507.05-00
	• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030	507.06-00
	• Aggregate Tax Benefit 201244020 201321025 201603033 201603034	507.07-00
	• Substantial Contributor 201609001	507.08-00
	• Value of Assets 201321024 201321025	507.09-00
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	• New Organizations 201446025	508.01-00
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	• <i>Support</i> 201239011 201240036 201342011 201711014	509.01-02
	• Exceptions to Private Foundation Status 201335018 201417018 202023012	509.02-00
	• <i>Publicly Supported Organizations</i> 202039020 201445015 201507024 201620016 201729025 201733019 201850023 201909015 201923027 202023012 202031009 202034007 202034008	509.02-01
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	• Organizations Subject to Tax 201406019	511.01-00
	• Section 501(c)(2) Corporations 201241018	511.02-00

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	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	
	• Exception, Additions, and Limitations on Unrelated Income 201206018 201425016 201430017 201503018 201644019 202002010	512.01-00
	• <i>Rents and Royalties</i> 202039018 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 202027003	512.10-00
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	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	
	• 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
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	201418061 201422027 201430017 201434024 201434026 201849009	
	• 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

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	• Revocation of Election 201244005 201327008	528.04-00
	• Definition of Homeowners Association 201204017	528.05-00
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	• Consolidated Returns 201901002	542.03-00
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	• Preferential Dividends 201216031 201304002 201316013 201327006 201444022 201516047 201924003 202051005	562.03-00
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	• General Rule 201316014	565.01-00
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	• Limitation on Collection 201614035	597.07-00
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	• <i>Pursuant to Governing Instrument</i> 201438014 201747005	642.03-02
	• <i>Pooled Income Funds</i> 201450016	642.03-06

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	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	
	• Income Defined 201320009	643.02-00
	• Multiple Trusts 201928004	643.06-00
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	201223012 201238004 201436043 201928004 201928005	
	• Amounts Paid, Credited, or Required to Be Distributed 201651013 201747005	661.01-00
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	201223012 201436043 201519012 201928004	
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	201710003 201928010 202007002 202012001 202044010	
	• 65-Day Rule 201245008 201709010 201801011 202012001	663.04-00
Section 664	Charitable Remainder Trusts	664.00-00
	201249002 201332011 201332012 201340012 201420010 201426006 201442067 201648007 201648008 201648009 201845014 202047005	
	• Definitions 201340012 201648007 201648008 201648009 201845014 202047005	664.03-00
	• <i>Charitable Remainder Annuity Trust</i> 201333006	664.03-01
	• <i>Charitable Remainder Unitrust</i> 201340012 201613014 201613015 201636042 201636043 201648007 201648008 201648009 201729014 201730022 201845014 202047005	664.03-02
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	201244004 201245006 201310002 201310003 201310004 201310005 201310006 201343021 201349001 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201440008 201440009 201440010 201440011 201440012 201507008 201532023 201613007 201614006 201614007 201614008 201636027 201636028 201636029 201636030 201636031 201636032 201642019 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201709020 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201832005 201832006 201832007 201832008 201832009 201836006 201848002 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201908008 201925005 201925006 201925007 201925008 201925009 201925010 202006002 202006003 202006004 202006005 202006006 202007010 202022002	

	• Persons Treated as Grantors	671.02-00
	201226019 201326011 201430003 201430004 201430005 201430006 201430007 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201523017 201527004 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201628010 201653007 201653008 201653009 201739004 201832005 201832006 201832007 201832008 201832009 202006002 202006003 202006004 202006005 202006006 202007010 202014001 202014002 202014003 202014004 202014005 202017018 202022002	
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	201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006	
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	201532023 201544002 201807001	
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	201507008 201908005	
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	201326011 201507008	
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	• General Rule 202001016 201609003 201636034 201702034 201816008 201821012 201924017 201925011 201925012 202042002 202042003	1033.01-00
	• Definition of Involuntary Conversion Events 201252010 202001016 201609003 201702034 201816008 201821012 201924017 201925011 201925012 202042002 202042003	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 Cooperatives	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 202034003	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 202038002	1295.02-00

	• <i>Retroactive Elections</i>	1295.02-02
	201201013 201210017 201248009 201248010 201302010 201302011 201302019 201302020 201314026 201319006 201319007 201321010 201322017 201322018 201330019 201330020 201330021 201911001 201330019 201330020 201330021 201333004 201334007 201334034 201340008 201344008 201349002 201349010 201349011 201349012 201350011 201350012 201350013 201350014 201350015 201350016 201350017 201350018 201350019 201350020 201350021 201350022 201350023 201350024 201350025 201411001 201412006 201412010 201417009 201417010 201417011 201417012 201417013 201417014 201417015 201417016 201422002 201422003 201422019 201422021 201423002 201423004 201423008 201423015 201427002 201427003 201427004 201427005 201427006 201429002 201429003 201429004 201429011 201429021 201431021 201431022 201431023 201431024 201431025 201431026 201431027 201431028 201431029 201442004 201442005 201442006 201445006 201447022 201447024 201448004 201451020 201451021 201451022 201508008 201508009 201508010 201509028 201510040 201510041 201510042 201516062 201516063 201519022 201528008 201528009 201528036 201546010 201548018 201604002 201622028 201622029 201622030 201629005 201630006 201642025 201651004 201702001 201729003 201739006 201744004 201808012 201809006 201812006 201814006 201837001 201925002 202023004 202023005 202038002	
Section 1296	Passive Foreign Investment Company	1296.00-00
	201244003 201311014 201447003 201806001 201806002 201806003 201806004 201845015 201845016 201845018 201930005 201930006 201930007 201930008 202041006	
	• Characterization of Income	1296.02-00
	• <i>Application of Income Look-Through Rules</i>	1296.02-02
	201445005	
Section 1297	Special Rules	1297.00-00
	201322009 201515006	
Section 1301	Averaging of Farm Income	1301.00-00
	• Engaged in Farm Business	1301.01-00
	201435006	
Section 1311	Correction of Error	1311.00-00
	201208027 201313027	
	• Inconsistent Position v. No Inconsistent Position	1311.01-00
	201710029	
	• Correction Not Barred v. Barred at Time of Error	1311.02-00
	201823004	
Section 1313	Definitions	1313.00-00
	• Determination v. No Determination	1313.01-00
	201247001 201247011 201622032	
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right	1341.00-00
	201224029 201328031	

Section 1361**Definitions****1361.00-00**

201203006 201216027 201232003 201233014 201237015 201238018 201238019
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• **Small Business Corporation v. Not a Small Business Corporation** 1361.01-00
 201201006 201218005 201237014 201250018 201314003 201314008 201322036
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• **Number of Shareholders** 1361.01-01
 201926008

• **Shareholder Not an Individual or Permitted Trust or Estate** 1361.01-02
 201205002 201208013 201218005 201237014 201250013 201250018 202021007
 201338039 201424021 201426001 201523012 201523013 201525009 201528037
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 202009022 202010001 202019010

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

• **More than One Class of Stock** 1361.01-04
 201207002 201214001 201218004 201234001 201236003 201309003 201314014
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• **Ineligible Corporation** 1361.01-05
 202021002 201849006 201936005 201938007 202101001

• **Certain Trusts Permitted as Shareholders** 1361.03-00
 201216034 201224013 201226019 201232003 201238017 202021006 201419009
 201604009 201604010 201650007 201819002 201820001 201820009 201837012
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• **Grantor Trusts** 1361.03-01
 201216025 201216034 201252007

• **Qualified Subchapter S Trusts** 1361.03-02
 201203011 201225005 201232003 201232027 201233014 201235008 201238017
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• *Electing Small Business Trusts*

1361.03-03

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

1361.05-00

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 202019025 202046005

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

201201006 201205002 201205006 201206009 201206011 201211002 201211004
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 202052003 202053005

• Eligible v. Ineligible

1362.01-00

201205002 201206009 201217009 201226017 201227003 201233001 201233004
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 201948008 202005002 202007014 202009015 202010001 202017020 202019010
 202020016 202024001 202027001 202046002 202049003

• Shareholder Consent

1362.01-01

201634003 201634004 202001001 202021007 202021016 201516009 201528017
 201539019 201610005 201634003 201634004 201638003 201714018 201724021
 201801004 201804001 201815003 201824004 201831008 201905002 201928012
 201933004 202007014

• *Election After Termination*

1362.01-02

201206009 201217009 201312023 201320012 201550022 201645007 201702014
201709015 201710017 201710021 201710022 201729016 201732020 201801008
201839011 201845011 201908009 202009015

• *Late Elections*

1362.01-03

201201006 201202016 201203009 201203011 201204007 201207004 201208015
201208016 201208018 201208024 201210010 201210016 201210024 201210025
201213003 201213009 201213020 201214008 201214011 201214017 201215001
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201719001 201724006 201728016 201729002 201730016 201732015 201743016
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201852004 201918011 201930010 201943002 201943019 201944004 202005015
202006008 202019013 202019021 202045006 202049003 202051010

• *Termination of Election*

1362.02-00

201201006 201205002 201206009 201217009 201226013 201232023 201237001
201238017 201243009 201252001 201306004 201306005 201320008 202021016
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201922003 201933001 201935006 201938003 201943015 201947011 201949009
202005004 202009001 202017020 202024001 202027001 202046002 202052003
202053005 202101001

• *Ceases to be Small Business Corporation*

1362.02-02

201206009 201217009 201252001 201324004 201330017 201330018 201330017
201330018 201426018 201432006 201443014 201444007 201508002 201516001
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201933001 201938003 201943015 201947011 201949003 201949015 201949016
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202046002

• <i>Passive Investment Income</i>	1362.02-03
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201722019 201738011 201827010 201831005 201848004 201935006 202005004	
202040006	
• S Termination Year	1362.03-00
201507011 201706013	

• Inadvertent Terminations

1362.04-00

201201005 201201006 201201009 201202002 201202003 201203002 201203007
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	201744013 201745008 201745009 201745010 201745011 201747004 201748003 201748004 201750001 201750007 201750013 201751007 201752006 201801008 201805009 201805010 201810003 201811001 201811005 201813001 201813002 201813003 201813007 201813008 201813009 201813010 201813011 201813012 201813013 201813014 201813015 201815006 201817015 201819002 201819003 201820001 201820009 201821001 201821010 201821011 201822003 201823002 201823003 201824001 201824002 201824003 201824004 201824007 201824010 201825018 201827010 201830004 201830007 201830008 201831005 201832004 201833010 201833016 201840004 201845003 201845004 201845005 201846001 201846002 201848001 201848004 201849005 201849006 201850018 201852002 201852003 201852004 201903007 201905002 201908012 201908015 201908017 201908019 201909005 201910005 201910014 201918001 201918002 201918003 201918004 201919005 201921007 201924006 201925003 201926009 201928012 201930023 201931004 201933001 201933004 201934001 201935006 201935010 201936007 201937005 201938001 201938003 201941003 201941004 201941005 201941006 201941007 201943015 201943018 201946001 201946013 201947011 201948008 201949003 201949009 202003001 202004002 202004003 202004004 202005004 202005012 202007001 202007005 202007014 202008001 202008008 202009001 202009003 202009011 202009022 202010001 202015003 202019007 202019010 202019014 202020016 202024001 202024007 202027001 202042001 202042008 202044003 202045008 202045009 202045010 202046002 202046005 202052003 202053004 202053005 202101001	
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• <i>Limitation on Built-in Losses</i> 201232011	1502.15-00	
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	201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201342001 201345004 201345026 201345027 201345028 201407008 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201521002 201521003 201521004 201527032 201544005 201642027 201642028 201642029 201642030 201707003 201707004 201707005 201928004 201932002 201932005 201932009 201932010 201947001 201947002 201947003 201947004 201947005 201947006	
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201243001 201245007 201246004 201314017 201320009 201634016 201634017
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• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004 201311016 201314013 201632006 201632007 201632008 201632009 201337010 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201440003 201442003 201443011 201448002 201505003 201506001 201506002 201508003 201510024 201514002 201519023 201523007 201525008 201528027 201530004 201532001 201532014 201532019 201532020 201543002 201544007 201544008 201544009 201548012 201603018 201605007 201610002 201620002 201620003 201622010 201624005 201624016 201624020 201626007 201629002 201630013 201630014 201631006 201631008 201631009 201638009 201645001 201645008 201648005 201649003 201649005 201705008 201709005 201709006 201709009 201717014 201717038 201718013 201719006 201719007 201722013 201726002 201726010 201728015 201729015 201736004 201736007 201738007 201744003 201748001 201748002 201750011 201804006 201808013 201815002 201816006 201817018 201818007 201819005 201819010 201823001 201826005 201826007 201826008 201830010 201833007 201839004 201840003 201840005 201841003 201846003 201848014 201851006 201851007 201852013 201902024 201902025 201904010 201904011 201904012 201904013 201909004 201918012 201919007 201919009 201919010 201920010 201924008 201924012 201926003 201927012 201929009 201929016 201933002 201934002 201942010 201943008 201943017 201945023 201947014 201949010 201949018 201950001 201950002 202005014 202007003 202007004 202015014 202016015 202020020 202042011 202045004 202049001 202050011	9100.15-00
• Section 911; Citizens or Residents of the United States Living Abroad 201420015 201433009 201507016 201539018 201650006	9100.17-00
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