

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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201202007 201203004 201211008 201213018 201215005 201216023 201216027 201228002 201228030 201232014 201232033 201233016 201236014 201240017 201244006 201244008 201246027 201249012 201251006 201305003 201306006 201308002 201312017 201312020 201312022 201314001 201315009 201315016 201325009 201328024 201329005 201330007 201330022 201612012 201634010 201731003 201731004 201308002 201330007 201330022 201334009 201334032 201335001 201336012 201337007 201338040 201340009 201341004 201341013 201341026 201347005 201348005 201349006 201350007 201352007 201404002 201407005 201409002 201409003 201411002 201412013 201415001 201416005 201418030 201418039 201418046 201419005 201419010 201419012 201422004 201422012 201423006 201423010 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426008 201430002 201433007 201436033 201437006 201437013 201438009 201440014 201441008 201441009 201441016 201443017 201445008 201503006 201504007 201505007 201505013 201511001 201512001 201516014 201528006 201535006 201535007 201537018 201538015 201542004 201603005 201603006 201603020 201605016 201607003 201613008 201614017 201626017 201634010 201637013 201651010 201706005 201734004 201740015 201801012 201802007 201820016 201827006 201827008 201833011 201834006 201835001 201836001 201839006 201845009 201851005 201852015 201910004 201920009 201923003 201925004 201931007 201935009 201943011 201944002 201945022 201948001 201949014 202009002 202035009 202045001 202047007 202051011 202107009 202118004 202126005 202132006 202139001 202139006 202145020 202145027 202149006 202150009 202151001 202151004 202152010 202208012 202209002 202210012 202224002 202224012 202225006 202227008 202231004 202231013 202236007 202244008 202244009 202246005 202246008 202248008 202249011 202249014 202304005 202304007 202305010 202310007 202311005 202322006 202328019 202330002 202332001 202339007 202340015 202343025 202344013 202345008 202347004 202349009 202350010 202351007 202351009 202404005 202421003 202421007 202424004 202429015 202438002 202441010 202449006 202451015 202505001	
• Split-Off	355.01-01
201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201731003 201308017 201308018 201330002 201330007 201337003 201350007 201352007 201403002 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005 201512001 201625012 201625013 201851004 201920008 201923003 201945016 201949013 202019016 202026001 202031006 202033005 202108010 202132005 202151001 202211009 202218002 202220003 202224002 202231013 202235002 202243003 202244009 202304005 202309013 202332001 202343025 202345008 202429015 202433001 202441010	
• Split-Up	355.01-02
201402002 201418018 201423012 201921010 201931005 201940007 202010003 202033003 202201005	
• Non Pro Rata Distributions, etc.	355.02-00
201233016 201625012 201625013	
• Active Business	355.03-00
201219003 201251006 201634010 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 201542004 201551009 201605016 201606014 201607003 201624004 201625012 201625013 201626002 201633009 201634010 201637013 201643008 201706005 201730010 201818010 201827008 201834006 201930011 201940007 201948001 201949012 202009002 202029003 202033005 202036001 202045001 202132006 202340015	
• Five-Year Requirement	355.03-01
201251006 201528016 201624004 201633009 201643008 201706005 202009002 202150004	

	• Business Purpose 201308017 201308018 201308017 201308018 201730010	355.04-00
	• Control 201437013 201527003 201818010 202218002	355.05-00
	• <i>Distribution of Control</i> 201731004 201437013 201605016 201703012 201945022 202218002 202248008	355.05-01
	• Device 201734004 201743017 202051009 202113007	355.06-00
	• Continuity of Interest 201644018 202033005	355.07-00
	• Distributions Within a Consolidated Group 201305003 201352007 201445008 201730010	355.09-00
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001 201740015 201748007 201801005 201801012 201943001 202026001 202114017 202126005 202145020 202224002	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
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	• Allocation of Basis 201411006 201437007 202218002 202244008 202246005	358.02-00
	• Assumption of Liabilities 201721002	358.03-00
Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized) 201228033 201634010 201409003 201504007 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010 201802007 201818010 201833011 201839006 201852015 201925004 201949013 201949014 202019016 202022004 202026001 202036005 202051009 202123006 202132005 202151001 202152010 202220003 202224012 202231004 202231013 202244009 202304005 202322006 202330002 202332001 202339007 202344013 202350010 202421003 202424004 202429015 202441010 202451015 202505001	361.00-00
	• Exchanges Not Solely in Kind 201423010 201440014 201910004	361.01-00

	• Distributions	361.02-00
	201607003 201627001 201827006 201839006 201925004 201949014 202019016 202151004 202231004 202244008 202244009 202246005 202332001 202350010 202429015	
	• <i>Distributions of Appreciated Property</i>	361.02-01
	201721014	
	• <i>Certain Transfers to Creditors</i>	361.02-02
	201228033 201731004 201409003 201511001 201537004 201601001 201627001 201703012 201721002 201802007 201833011 201839006 201851005 201852015 201925004 202019016 202022004 202050014 202051009 202139006 202231004 202244009 202322006 202330002 202332001 202350010 202449006 202451015	
Section 362	Basis to Corporations	362.00-00
	201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028 201839013 202050010 202051009 202203010 202430006 202450011	
	• Property Acquired in Reorganizations and Transfers by Controlling Stock-holders	362.01-00
	201701005 201418013 201418041 201418042 201505028 201521011 201545013 201736001 201832011 201832012 202244008 202246005	
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	201348011 201432002 201639014 201746022 201935004 201936004 202107010 202107011 202334014 202335001	
	• Transfer to Foreign Corporations Subject to Section 367(a)	367.01-00
	201321018 201651015 202045007	
	• Treatment of Transfers of Stock or Securities to Foreign Corporations	367.03-00
	201321018 201651015 201935004 202045007	
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i>	367.03-01
	201249011 201250021 201324009	
	• <i>Requirements of Gain Recognition Agreement</i>	367.03-10
	202110014	
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i>	367.03-13
	201321018	
	• Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a)	367.06-00
	• <i>Anti-Abuse Rule</i>	367.06-07
	201530020	
	• Transactions Described in Section 367(b) Complete liquidation of Foreign	367.10-00
	• <i>Deficit in Earnings and Profits</i>	367.10-05
	202504005	
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d)	367.30-00
	201321018 202335001 202447013	
	• Treatment of Distribution Described in Section 367(e)	367.40-00
	201348011 201423006 201639014 201808010	
	• <i>Liquidations Under Section 332</i>	367.40-02
	201348011 201606006 201639014 201808010	

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201201012 201212001 201213019 201213021 201214013 201216027 201224006
201228030 201236014 201238018 201239003 201240017 201247009 201249012
201252017 201308001 201308017 201308018 201310023 201312017 201314003
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201424006 201424009 201424011 201426004 201512001 201746022 201839006
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202036001 202107010 202107011 202118004 202126005 202132005 202132006
202145020 202150009 202151001 202220003 202225006 202227008 202231004
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- 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 202145020 202441010

- *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 202107010
202107011

- *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 202108010 202118004 202126005 202127003 202132005 202132006 202139006 202145027 202149006 202151001 202151004 202152010 202201005 202203002 202208012 202211009 202220003 202223004 202224002 202224012 202225006 202227008 202231004 202231013 202235002 202236007 202243003 202244008 202244009 202246008 202249011 202249014 202304005 202304007 202310007 202311005 202322006 202330002 202332001 202339007 202340015 202343025 202344013 202345008 202349009 202350010 202351007 202351009 202404005 202419016 202421003 202425001 202429015 202438002 202441010 202445011 202449006 202451015 202505001	
• Recapitalization (Type "E")	368.05-00
201308001 201315009 201315020 201315021 201308001 201424010 201835001 202429001 202429002	
• Change in Identity, etc. (Type "F")	368.06-00
201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008 201511020 201611015 201635001 201638004 201737010 201746022 202031002 202102007 202107010 202107011 202334014 202339009 202426005 202429001 202429002 202433002	
• Continuity of Interest Rule	368.08-00
201214013 201224006 201247009	
• <i>Proprietary Interest Continuity</i>	368.08-02
202050014	
• <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 202145025	
• <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 201411002 201626002 201627001 2012128001 202305010	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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	• Method of Accounting 201237012 201343012	381.04-00
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	• 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>Preferred Stock</i> 202131005	382.11-05
	• <i>Treating Interests As Stock</i> 202131005	382.11-07
	• <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>	382.12-08
	201306003 201322032 201328027 201435003 201648004 202342007	
	• <i>Election Out</i>	382.12-13
	201519004 201949017 202235001 202342007	
	• <i>Controlled Groups</i>	382.12-16
	201232016 201232017 202021010 201335012 201421011 201421012 201421013 201443009	
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	201806005	
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	• Debt v. Equity	385.01-00
	201230008 201323021	
	• New Financial Products	385.03-00
	201209006 201226026	
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	201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003 201750004 201837004 201923016 202035010 202042012 202044001 202114010 202114011 202114012 202125007 202202012 202202013 202240018 202305001 202417010 202443017	
	• Impossibility of Diversion	401.01-00
	202125007	
	• <i>Exclusive Benefit of Employees or Their Beneficiaries</i>	401.01-01
	201538022 201847008	
	• <i>Definitely Determinable Benefits Under a Pension Plan</i>	401.01-03
	201501025	
	• Impossibility of Diversion	401.03-00
	201228055 201839010	
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00)	401.04-00
	201440027 201605006	
	• <i>Discrimination in Availability of Form of Benefit</i>	401.04-03
	201605006	
	• <i>Comparability Among Two or More Plans</i>	401.04-04
	201810008	
	• Required Distributions	401.06-00
	201202042 201208039 201318033 201320021 202039002 201424031 201434028 201437025 201437034 201503024 201628004 201628005 201628006 201902023 201923016 201924013 202031007 202035010 202042012 202114010 202114011 202114012 202140011 202143002	
	• <i>In General</i>	401.06-01
	201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028 201840007 201909003 202035010 202140011 202506004	
	• <i>Employee Dies Before Entire Interest Distributed</i>	401.06-02
	201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025 201750004 201923016 201924013 202042012 202044001 202114010 202114012 202140011	
	• Commencement of Benefits Under Qualified Trusts	401.11-00
	201221033 201933006	

	• Additional Participation Requirements (See Also 410.00-00) 201810008	401.20-00
	• Medical, Etc. Benefits 201611003 201625005 201639001 201805002 202305001 202434004 202443017 202451017	401.27-00
	• Cash or Deferred Arrangements 201417025 201527042 201532036 201601012 201722014 201833012 202023001 202126001 202304001 202408002 202434006	401.29-00
	• <i>Special Antidiscrimination Rules</i> 201615013	401.29-01
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	• Exempt Trust 201417025 201821008 201831006 201936009	402.01-00
	• Non-Exempt Trust 201749007	402.02-00
	• Foreign Situs Trust 201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046	402.03-00
	• Amounts Distributed or Made Available to Beneficiary 201431037 201527042	402.06-00
	• Unrealized Appreciation of Employer's Securities 201242019 201427024 202210004	402.07-00
	• Rollover Contributions 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201618014 201330047 201341038 201346013 201403020 201403025 201418063 201419020 201419021 201420026 201426032 201442070 201443029 201443030 201445028 201446031 201446032 201446038 201448033 201452022 201452025 201505045 201514020 201521022 201524027 201535026 201539036 201543022 201622040 201936009 202423009 202451014 202506004	402.08-00
	• <i>Rollover Lump Sums</i> 202019008 202451014	402.08-01
	• <i>Reorganization Payments</i> 201535025	402.08-03
	• <i>By a Surviving Spouse</i> 201523019 201523020 201821008 201839005 201936009	402.08-05
	• Tax on Lump Sum Distributions 201241019 202019008 202451014	402.09-00

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	201230030	
	• Non-Forfeitable Rights	403.03-00
	201345036 201451062 201501026	
	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools	403.04-00
	201634021 201538020 201634021	
	• <i>Retirement Income Accounts</i>	403.04-05
	201742022	
	• <i>Distribution Requirements</i>	403.04-06
	201750004 202044001	
	• Rollover Amounts	403.05-00
	201212023 201224043 201323040 201419021 201524027 201644023	
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.)	404.00-00
	201204010 201206022 201206024 201208043 201218024 201221034 201229012	
	201233023 201330030 201330030 201511039 201639018	
	• Deferred Compensation	404.10-00
	202315010	
	• Year of Deduction	404.11-00
	201935011 201945024	
	• <i>Time of Contribution</i>	404.11-01
	201945024	
Section 404A	Deduction for Certain Foreign Deferred Compensation Plans	404A.00-00
	201540015	
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	201208039 201612001 201618011 201632015 201405032 201405033 201405034	
	201423043 201431038 201439006 201451065 201611022 201707001 201736018	
	201831004 201924013 201927009 201943020 202033008 202040003 202042012	
	202114010 202114011 202114012 202140011 202210016 202322013 202322014	
	202348009	
	• Exclusive Benefit of Individual or His Beneficiary	408.01-00
	201225020	
	• Qualification	408.02-00
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	201628004 201628005 201628006 201633025 201706004 201750004 202044001	

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	• Governmental Plan 201848011 202020006 202020019 202041004	414.00-00
	• Church Plan 201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201318030 201319036 201322051 201323042 201323043 202001008 201308033 201339004 201345041 201349027 201350048 201415015 201420028 201421031 201425025 201432028 201442072 201505048 201505049 201505050 201505051 201537025 201538023 201538024 201543012 201551004 201739010 201803007 201811008 201826009 202051003	414.03-00
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	201504011 201547004	
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	201202021 201345025 201426025 201442050 201442051 201521012	
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	201442049 201442050 201442051	
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	201405005 201440004 201451004 201503005 201524010 201524011 201524012 201524013 201530001 201540003 201825024 201909002 201943004 202319010	
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	201248006 201248007 201248008	
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	201228043 201731009 201351001 201434003 201508001 201545010 201636018 201643015 201817004 201819007 201822004 201908014 201930009 201943009 202017017 202136002 202417009	
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	• <i>State</i> 201731009 201643015	457.05-02
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	201244007 201245011 201246009 201246010 201246011 201250006 201250007 201331003 201331004 201334002 201334003 201334004 201334035 201336015 201347009 201347010 201515014 201521005 201540007 201541005 201542006 201545019 201546007 201546008 201547001 201547002 201550019 201550020 201550021 201616003 201616005 201641006 201644011 201644012 201647006 201716022 201721009 201721010 201723013 201723014 201723015 201723016 201740008 201740009 201740012 201742014 201832010 201835002 201843003 201848006 201850007 201910006 201910007 201948005 201950005 201950006 202012004 202014013 202016016 202034005 202041001 202042004 202050004 202104003 202104004 202104005 202111006 202111007 202111008	
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	201907005 201909007 202208002	
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	201729011 201729012 201730020 201825019 201825020 201825021 202009016 202009017 202009018 202009019 202009020 202009021 202117004 202117013 202122004 202122005 202122006 202123003 202218022 202223008 202223009	
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	201450011	
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	201208036 201347019 201411027	
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	201447005 201450019 202050003 202139004	
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	201347019 201411027 201718018 201803005 201923010 201930004 202203009 202337009	
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	201322026 201718029 201922023 202203009	
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	201208036 201347019 201411027	
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	201244017 201312041 201324018 201411025 201427016 201515032 201804007 202006010 202006012 202007015 202229036 202308003 202309003	
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	201341030 202151005 202229036 202308003 202309003	
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	201221012 201634022 201341030 201411025 201634022 201651003 201725003 201804007 202006010 202007015 202308003 202309003	
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	201204019 201210044 201216040 201217018 201217019 201218041 201219024	
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	202443023 202443025 202448012 202448013 202501013 202504019	
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	201749019 201503016 201503019 201509039 202340020 202344017 202413013	
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• Title-Holding Company

501.02-00

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

501.03-00

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- *Employee Benefit Organization (See Also 0501.09-00)* 501.03-01
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- *Foundations* 501.03-02
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- *Trusts* 501.03-03
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- *Unincorporated Associations* 501.03-04
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• <i>Corporations</i>	501.03-05
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• <i>Civil Rights Groups</i>	501.03-07
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• <i>Educational Organizations</i>	501.03-08
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• <i>Fraternal Beneficiary Societies; Secret Societies (See Also 0501.08-00)</i>	501.03-09
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• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i>	501.03-11
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• <i>Libraries, Museums, etc.</i>	501.03-13
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• <i>Literary Organizations</i>	501.03-14
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• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i>	501.03-15
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• <i>Political Action Organizations</i>	501.03-17
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• <i>Prevention of Cruelty Groups</i>	501.03-18
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• <i>Public Recreation Facilities and Athletic Organizations</i>	501.03-19
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• <i>Religious Organizations</i>	501.03-20
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• <i>Research Organizations</i>	501.03-21
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• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201634025 201415003 201423030 201432037 201652029 202207010 202409019	501.03-22
• <i>Scientific Organizations</i> 201311030 201313032 201701022 201717048 201818018 202126024	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 202031011 202033006 202034011 202047009 202047012 202052022 202102009 202102010 202102011 202102012 202102013 202105009 202107012 202109007 202117017 202122014 202122018 202124012 202124013 202125020 202125022 202131011 202138007 202138008 202139011 202141024 202141025 202141027 202141029 202145028 202145031 202150031 202152020 202202017 202213013 202214014 202217008 202217009 202218026 202221011 202221019 202222007 202226018 202231015 202234007 202236011 202237019 202238010 202240028 202242009 202242012 202242015 202242023 202243019 202244018 202244020 202244021 202247015 202247016 202302017 202304014 202305015 202305017 202307007 202308012 202309017 202310011 202310013 202311007 202314016 202316010 202323011 202324011 202332015 202332018 202335019 202336030 202348011 202349013 202351015 202402012 202403013 202403015 202405006 202405009 202405013 202408009 202409020 202411013 202413012 202414007 202416015 202419020 202419025 202420031 202421010 202422012 202424022 202426015 202431012 202431013 202432020 202437006 202442010 202443020 202443025 202446012 202446013 202446014 202448016 202449015 202449016 202449018 202451019 202452014 202452017 202501013 202504019 202504020 202508005	501.03-30
• <i>Limitation of Beneficiaries</i> 201923026 201931011 202011008 202014015 202014016 202034011 202241007	501.03-31
• <i>Cooperative Hospital Service Organizations</i> 201218016 201433018	501.03-32
• <i>Lessening the Burdens of Government</i> 201213029 201214034 201413012 201531022 201945029 202118021 202131013 202351013 202351014 202405007	501.03-33

• Civic Leagues and Social Welfare Groups (See Also 0501.03-25)	501.04-00
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• Local Associations of Employees	501.04-01
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• Prepaid Medical Care Association (See Also 0501.03-10)	501.04-02
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• Political Activities Organizations	501.04-03
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• Labor Organizations	501.05-00
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• Agriculture and Horticulture Organizations	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
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• <i>Professional Associations (See Also 0501.03-11)</i>	501.06-03
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• Distribution of Assets	501.07-02
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• Leases or Sales of Club Property	501.07-03
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• Automobile Clubs	501.07-04
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• Business with Nonmembers	501.07-05
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• Payment of Benefits to Members	501.07-06
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• Fraternal Beneficiary Societies (See Also 0501.03-09)	501.08-00
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• Permissible Benefits	501.09-01
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• <i>Geographic Locale</i>	501.09-02
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• <i>Inurement</i>	501.09-03
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• <i>Membership</i>	501.09-04
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• Domestic Fraternal Societies, Orders, and Associations	501.10-00
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• <i>Mutual or Cooperative Telephone Companies</i>	501.12-02
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• <i>Mutual or Cooperative Electric Companies</i>	501.12-03
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• Cemetery Companies	501.13-00
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• Credit Unions	501.14-00
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• Insurance Companies or Associations With Net Written Premiums of \$350,000Or Less	501.15-00
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• Organized to Finance Crop Operations	501.16-00
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• Supplemental Unemployment Benefit Trusts	501.17-00
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• Section 501(c)(25) Organizations	501.25-00
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• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047	501.30-02
• <i>Proof of Exemption</i> 201235023 201701020 201649016 201710035 201710036 201835012 202032008 202114023 202313008 202313009	501.31-00
• <i>Domestic Fraternal Societies</i> 201404012	501.31-01
• <i>Income Inures v. does Not Inure to Private Individual</i> 201202038 201202039 201203024 201203025 201204019 201204021 201205010 201205012 201209011 201209012 201209013 201210042 201211025 201211026 201213030 201213031 201215012 201215013 201217019 201218021 201219028 201219032 201226029 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234030 201241011 201242015 201244021 201247018 201250025 201250027 201250029 201252024 201252026 201302040 201302041 201303017 201303019 201303020 201305011 201305012 201305013 201307014 201308032 201310046 201310049 201311029 201311030 201311033 201313032 201314045 201314048 201314049 201315029 201323028 201323035 201326019 201330037 201330043 201701021 201911008 202039019 201308032 201330037 201330043 201337017 201350047 201403018 201410035 201411038 201411039 201417017 201419019 201424024 201428022 201428026 201428027 201433019 201433020 201443021 201443022 201451043 201451045 201502017 201504017 201511026 201514011 201515037 201519033 201519034 201519035 201529012 201533014 201545028 201545029 201548021 201548025 201604018 201614038 201617011 201620011 201631014 201636046 201637017 201714031 201729023 201740023 201746027 201808019 201831013 201831014 201832019 201843013 201907008 201918020 202016022 202016026 202022005 202044011 202110034 202113008 202113009 202118022 202122017 202309016 202342018 202429016 202436013 202449017	501.32-00
• <i>Distribution of Assets to Private Individuals</i> 201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021 201228040 201230024 201232035 201234029 201252024 201252026 201302040 201303019 201303020 201305011 201305012 201308032 201310046 201310049 201311033 201314048 201315029 201323028 201330043 201911008 202039019 201308032 201330043 201403018 201411039 201428026 201440021 201502017 201504017 201511026 201519035 201525012 201545029 201548025 201614038 201636046 201640019 201640022 201740023 201751016 201822032 201831014 201831015 201835009 201907008 202017030 202040008 202044011 202122017 202131011 202141027 202150031 202342018 202414007 202436013 202451019 202504020	501.32-01

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• Business Activities	501.36-00
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• <i>Section 501(c)(3) Organizations</i>	501.36-01
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• <i>Fairs, Trade Shows, Exhibitions, etc. (See also 0512.07-00)</i>	501.36-02
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• <i>Publishing Activities, Radio, Television, etc.</i>	501.36-03
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• Legislative and Political Propaganda Activities	501.38-00
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• "Action" Organizations	501.38-01
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	• <i>Electing Expenditure Test</i> 201239012 201415007 201804005 202206013	501.38-02
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	• Organizations to Which Section Applies 202309016	503.01-00
	• Future Status of Organizations Denied Exemption 201209007 201209008 201520013	503.03-00
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	• Denial of Exemption 201205011 201205013 201217019 201446028 201510059	504.50-00
Section 507	Termination of Private Foundation Status 201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003 201825004 201930017 202017026 202231005 202231006 202231007 202231008 202328004 202328005 202432004 202432005 202432006 202432007 202432008	507.00-00
	• Termination Under Section 507(a)(1) 201230026 201417020 201417021 201427019	507.01-00
	• <i>Special Rules</i> 201345033 201345034	507.01-01
	• Termination Under Section 507(b)(1)(B) 201441018	507.04-00
	• Liability of Transferee Organizations 201243015 201244020 201321024 201321025	507.05-00
	• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030	507.06-00
	• Aggregate Tax Benefit 201244020 201321025 201603033 201603034	507.07-00
	• Substantial Contributor 201609001	507.08-00
	• Value of Assets 201321024 201321025	507.09-00
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	• New Organizations 201446025	508.01-00
	• Governing Instruments 201931011	508.04-00
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	• Definitions 201418067	509.01-00

	• <i>Private Foundation</i>	509.01-01
	201306023 201802017 201825004 202047011	
	• <i>Support</i>	509.01-02
	201239011 201240036 201342011 201711014	
	• <i>Exceptions to Private Foundation Status</i>	509.02-00
	201335018 201417018 202023012	
	• <i>Publicly Supported Organizations</i>	509.02-01
	202039020 201445015 201507024 201620016 201729025 201733019 201850023 201909015 201923027 202023012 202031009 202034007 202034008 202126029 202144032 202228019 202235013 202245012 202248017 202305020 202309021 202313009 202313010 202344020 202349019	
	• <i>Supporting Organizations</i>	509.02-02
	201314044	
	• <i>Churches</i>	509.02-04
	201310045	
	• <i>Continuation of Private Foundation Status</i>	509.03-00
	201424025	
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	201206018 201219024 201251019 201701002 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 201626004 202415003	
	• <i>Organizations Subject to Tax</i>	511.01-00
	201406019	
	• <i>Section 501(c)(2) Corporations</i>	511.02-00
	201241018	
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable)	512.00-00
	201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036 201321024 201321025 201323029 201328035 201701002 201406020 201407022 201409009 201413012 201422027 201423027 201423030 201425016 201426029 201430017 201434025 201440022 201441019 201451044 201501014 201503018 201613014 201613015 201630009 201636042 201636043 201710005 201729013 201729014 201730022 201837014 202133014	
	• <i>Exception, Additions, and Limitations on Unrelated Income</i>	512.01-00
	201206018 201425016 201430017 201503018 201644019 202002010	
	• <i>Rents and Royalties</i>	512.01-01
	202039018 201444043 201644019 201740002	
	• <i>Rent v. Ordinary Business Profits</i>	512.01-02
	201422027 201849009	
	• <i>Investments and Other Speculative Activities--Foundation (See Also 0501.26-06)</i>	512.04-00
	201329028 201333020 201413012 201613014 201613015 201636042 201636043 201729013 201729014 201730022	
	• <i>Advertising (See Also 0501.26-02)</i>	512.05-00
	201405029 201837014	
	• <i>Fund-Raising Activities (See Also 0501.26-06)</i>	512.06-00
	201330043 201330043	
	• <i>Definitions</i>	512.09-00

	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i>	512.09-03
	201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027 201833013 201844005	
	• Modifications	512.10-00
	201409009 201435017 201441018 201503018 201603032 202027003	
Section 513	Unrelated v. Not Unrelated Trade or Business	513.00-00
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	• Trusts	513.01-00
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	• Advertising, etc., Activities	513.02-00
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	• Sales and Service to Public	513.04-00
	201205013 201221024 201428030 202125020	
	• Games of Chance	513.05-00
	202002010	
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	201418061 201422027 201430017 201434024 201434026 201849009 202225007	
	• Rent and Deductions	514.01-00
	201740002	
	• Definitions--Debt-Financed Property	514.06-00
	201221024 201418061 201434024 201434026 201603032 201702002 201703005 201740002 202225007	
	• Acquisition Indebtedness	514.07-00
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	• Farmers' v. Not a Farmers' Cooperative	521.01-00
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Section 528	Certain Homeowners Associations	528.00-00
	201210007 201214016 201223011 201918006 202112001	
	• Revocation of Election	528.04-00
	201244005 201327008	
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	201204017	
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Manner of Electing Optional Adjustment to Basis of Partnership Property

754.00-00

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 202505014 202506006 **202509004**

• Timeliness of Election

754.02-00

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 201410023 201410025 201410026 201426012 201440003 201442003 201443011
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Terms Defined

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201747001

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• Income Requirements**856.01-00**

201225008 201225009 201246013 201407011 201418022 201428002 201433005
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• Investment Requirements**856.02-00**

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201518010 201521006 201524017 201551007 201602003 201628009 201740017
201820012 201930003 202002009 202002012 202031001 202424011 202506007

• Other Requirements**856.03-00**

201225008 201225009 201530014 201848008 201917006 202038009

• Rents From Real Property**856.04-00**

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202002012 202013006 202013007 202031001 202047003 202132002 202133003
202150014 202205001 202211002 202304003 202317017 202317018 202413004
202415001

• Interest**856.05-00****• Not Dependent on Profit****856.05-01**

202205001

	• Treatment of Wholly Owned Subsidiaries 201210021 201214002 201232011 201311009 201345021 201424016 201426017 201432011 201433001 201452013 201511019 201516018 201521015 201527016 201530005 201532006 201533005 201533006 201539007 201539008 201550025 201552009 201614022 201615007 201628020 201628021 201638010 201638021 201640002 201652005 201653016 201710012 201722017 201723012 201726011 201736008 201738004 201748006 201751013 201802006 201811010 201815014 201844007 201844008 201920004 201920011 201926005 201952003 202349012 202414004 202432017	856.07-00
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201815003 201819002 201820001 201820009 201825018 201831001 201849005
201849006 201852011 201918013 201923025 201926008 201929007 201933001
201938003 201940006 201943015 201947011 201949009 201952001 202009022
202010001 202019025 202020005 202101001 202110001 202126006 202126007
202126008 202126009 202126010 202126011 202126012 202126013 202126014
202126015 202126016 202126017 202126018 202126019 202126020 202127004
202127005 202127006 202127007 202127008 202127009 202127010 202127011
202127012 202127013 202127014 202127015 202127016 202127017 202127018
202127019 202127020 202127021 202127022 202127023 202127024 202127025
202127026 202127027 202127028 202127029 202127030 202127031 202127032
202127033 202127034 202127035 202127036 202127037 202128003 202131009
202139005 202140015 202141002 202142003 202147001 202152016 202207007
202210014 202211006 202220002 202231011 202233004 202233005 202233006
202302004 202303002 202305004 202310001 202315004 202340002 202340005
202343022 202344002 202345001 202352017 202405003 202407005 202410003
202413006 202418008 202419011 202424005 202429006 202430002 202430003
202432010 202436002 202445004 202449001 202450002 202450003 202506003
202507006

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

1361.01-00

201201006 201218005 201237014 201250018 201314003 201314008 201322036
201338039 201433014 201523012 201523013 201604011 201608007 201735019
201747006 201750002 201825018 201831001 201837012 201845013 201902005
201918002 201918013 201926008 201949009 202019010 202141002 202142003
202210014 202220002 202233004 202233005 202233006 202302004 202310001
202345001 202405003 202430003 202447008

• **Number of Shareholders**

1361.01-01

201926008 202343022

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

1361.01-02

201205002 201208013 201218005 201237014 201250013 201250018 202021007
201338039 201424021 201426001 201523012 201523013 201525009 201528037
201544006 201546003 201546004 201604011 201735019 201743006 201815003
201831001 201845003 201845004 201845005 201918002 201933004 201936005
202009022 202010001 202019010 202105005 202345006 202405003 202430003
202438003 202438004 202438005 202438006 202438007 202438008 202438009
202438010 202438011 202450003 202506003

• **Non-Resident Alien as Shareholder**

1361.01-03

201312023 201545015 202004001 202344002 202419011 202430002

• **More than One Class of Stock**

1361.01-04

201207002 201214001 201218004 201234001 201236003 201309003 201314014
201314031 201322036 201326012 201328025 201612002 201634006 202021002
202021007 201341014 201444020 201444021 201506003 201518008 201528025
201538009 201607001 201608006 201608007 201633017 201634006 201751007
201813001 201813002 201813003 201815003 201825018 201905002 201908015
201908017 201918013 201919005 201930023 201936005 201949003 201949009
202019007 202042001 202052003 202053005 202110010 202141002 202142003
202203004 202209001 202210014 202247004 202302004 202310001

• <i>Ineligible Corporation</i>	1361.01-05
202021002 201849006 201936005 201938007 202101001 202203004 202209001 202220002 202302004	
• <i>Certain Trusts Permitted as Shareholders</i>	1361.03-00
201216034 201224013 201226019 201232003 201238017 202021006 201419009 201604009 201604010 201650007 201819002 201820001 201820009 201837012 201918002 201933001 201938003 201943015 201947011 202009022 202020005 202110001 202139005 202140015 202142006 202207007 202233004 202233005 202233006 202305004 202317014 202317015 202340002 202340005 202344005 202345001 202345006 202352017 202405003 202407005 202411001 202413006 202418008 202421005 202429006 202430003 202449001 202450002 202507006	
• <i>Grantor Trusts</i>	1361.03-01
201216025 201216034 201252007 202305004 202317014 202317015 202340002 202352017 202450002	
• <i>Qualified Subchapter S Trusts</i>	1361.03-02
201203011 201225005 201232003 201232027 201233014 201235008 201238017 201301004 201302004 201302005 201302006 201313002 201322016 201327009 201330012 201618003 201634019 201330012 201341003 201341009 201347014 201414006 201419009 201436039 201447007 201528020 201545015 201549001 201610012 201614002 201614003 201614019 201634019 201639010 201639011 201639012 201644006 201644007 201650007 201733001 201823003 201830004 201833010 201846001 201909005 201924006 201937005 202004002 202004003 202004004 202007001 202008001 202008008 202009001 202009003 202139005 202140001 202210002 202305004 202315004 202316002 202317014 202317015 202344005 202345001 202345006 202405003 202407005 202411001 202418008 202421005 202430003 202431011 202438003 202438004 202438005 202438006 202449001	
• <i>Electing Small Business Trusts</i>	1361.03-03
201201006 201224013 201238017 202021006 201341003 201422006 201436006 201436007 201511014 201545003 201545015 201546001 201549001 201549002 201549003 201639010 201639011 201639012 201730021 201737005 201744013 201811001 201819002 201820001 201820009 201824002 201824003 201834007 201834008 201834009 201837012 201845008 201852001 201908012 201909005 201910014 201918001 201918002 201919001 201922021 201933001 201934001 201938003 201943015 201947011 201948008 201949015 201949016 202009011 202009022 202019010 202045008 202045009 202045010 202101001 202110001 202140015 202142006 202205014 202207007 202220002 202233001 202233004 202233005 202233006 202316002 202323008 202340005 202352017 202407005 202408001 202413006 202429006 202431011 202438003 202438004 202438005 202438007 202438008 202438009 202438010 202438011 202447011 202447012 202450002 202507006	

• Qualified Subchapter S Subsidiary

1361.05-00

201208011 201208022 201211009 201216015 201216027 201225006 201233003
 201237015 201238019 201238020 201238021 201238022 201238023 201238024
 201242006 201243007 201243008 201247007 201301003 201306009 201306020
 201310022 201314003 201320011 201325008 201326014 201328019 201634005
 201634006 201701011 201701012 201701013 202021002 202021007 202039004
 201337004 201426004 201442016 201442041 201444033 201444034 201444035
 201444036 201444037 201450012 201516042 201516043 201516044 201516045
 201516046 201527006 201531001 201536015 201540005 201544022 201549001
 201550003 201550004 201604011 201608002 201633003 201634005 201634006
 201635001 201638011 201639010 201639011 201639012 201644003 201647003
 201649002 201650007 201711006 201728016 201740006 201740007 201740013
 201750001 201750002 201810003 201815003 201824007 201837002 201849005
 201849006 201852011 201905002 201908019 201923025 201925003 201928012
 201929007 201940006 201943015 201945016 201946014 201952001 202019009
 202019025 202046005 202113001 202114013 202126006 202126007 202126008
 202126009 202126010 202126011 202126012 202126013 202126014 202126015
 202126016 202126017 202126018 202126019 202126020 202127004 202127005
 202127006 202127007 202127008 202127009 202127010 202127011 202127012
 202127013 202127014 202127015 202127016 202127017 202127018 202127019
 202127020 202127021 202127022 202127023 202127024 202127025 202127026
 202127027 202127028 202127029 202127030 202127031 202127032 202127033
 202127034 202127035 202127036 202127037 202128003 202131009 202147001
 202147003 202152003 202211006 202225001 202227001 202231011 202250006
 202251002 202301004 202301005 202325001 202325006 202410003 202410004
 202410007 202424005 202432010 202436006 202440008 202442001 202445004
 202447008

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

201201006 201205002 201205006 201206009 201206011 201211002 201211004
201211005 201211006 201211007 201214010 201215004 201216027 201217006
201217009 201217013 201218008 201218009 201219014 201226001 201226013
201226017 201227003 201228003 201232005 201238006 201238014 201238015
201239001 201242009 201243009 201246008 201247012 201248013 201250011
201251007 201252001 201301008 201301011 201306009 201308008 201310019
201310035 201311005 201311017 201314030 201316012 201320008 201322006
201322016 201322036 201324011 201328004 201328026 201328029 201330017
201330018 201632013 201634001 201634003 201634004 201634005 201634007
201634008 202001004 202021006 202021007 202021016 201308008 201330017
201330018 201334030 201334031 201338012 201340002 201343016 201345018
201346004 201405007 201414010 201416004 201418008 201418044 201418045
201420002 201425003 201425008 201426011 201429001 201431006 201437009
201442038 201442047 201443006 201443014 201444007 201447009 201503004
201507011 201516029 201516054 201519016 201527019 201537001 201538010
201539019 201544020 201549017 201550001 201603015 201604005 201604006
201608007 201610005 201614025 201631007 201633005 201633029 201634001
201634003 201634004 201634005 201634007 201634008 201636013 201636033
201648006 201650007 201702014 201706001 201706013 201706014 201709015
201710017 201710021 201710022 201714007 201721008 201722019 201724013
201727001 201729016 201730002 201732015 201732020 201743015 201747004
201750013 201801004 201801008 201804001 201805010 201807002 201807003
201807004 201810003 201810006 201813007 201813008 201813009 201813010
201813011 201813012 201813013 201813014 201813015 201815003 201815004
201817015 201819002 201820001 201820009 201821010 201821011 201822003
201824007 201825018 201830007 201831005 201831008 201833016 201839011
201840004 201845011 201845021 201845026 201845028 201848003 201849005
201849006 201904001 201905002 201908009 201908019 201918002 201918003
201918004 201918011 201921006 201922001 201922002 201922003 201925003
201933001 201935006 201935010 201936005 201936007 201938001 201938003
201938007 201943002 201943015 201943019 201944004 201947011 201949009
202003001 202005004 202006008 202007005 202007014 202009015 202009022
202015003 202017020 202019010 202019014 202020016 202024001 202027001
202042008 202044003 202046002 202046005 202047001 202048004 202049003
202052003 202053005 202108008 202110001 202110003 202110008 202110009
202110010 202113001 202113002 202114013 202122001 202122002 202122003
202122004 202122005 202122006 202122007 202122009 202122010 202124004
202126004 202130004 202139005 202140005 202140015 202141002 202142003
202142006 202144002 202145017 202145018 202147002 202147004 202150002
202152001 202203004 202205018 202207007 202208003 202208004 202208006
202209003 202210002 202210014 202215002 202215003 202215004 202218004
202218005 202218006 202220002 202223006 202227001 202233001 202233004
202233005 202233006 202234003 202235008 202236003 202238009 202240015
202241003 202241004 202241005 202242001 202243007 202244001 202249001
202249003 202249004 202250007 202251004 202251005 202301008 202302004
202303002 202304004 202305002 202305004 202307004 202307005 202308004
202308005 202308006 202310001 202310008 202315001 202315002 202315004
202315005 202316002 202317003 202317014 202317015 202319003 202319008
202319012 202321002 202322004 202322009 202322010 202322011 202323008
202325004 202325006 202327001 202329002 202330009 202340002 202340005
202340008 202340009 202340011 202342001 202343022 202343024 202344002
202344004 202344005 202345001 202345006 202347005 202348003 202348006
202349004 202349005 202349006 202351002 202401004 202403002 202405003
202407005 202408001 202410003 202413006 202415002 202416005 202418008
202419011 202420010 202420011 202420012 202420013 202420014 202421005
202422006 202428003 202429008 202430002 202431003 202432015 202435012
202435015 202436002 202437004 202438003 202438004 202438005 202438006
202438007 202438008 202438009 202438010 202438011 202438012 202447004
202447012 202449001 202450002 202451004 202451005 202451013 202504003

202509001 202509007

• Eligible v. Ineligible

1362.01-00

201205002 201206009 201217009 201226017 201227003 201233001 201233004
 201234011 201238006 201238007 201252001 201301008 201301011 201310019
 201311017 201314030 201322036 201328004 201634003 201634004 201634006
 201634008 202001001 202021002 202021006 202021007 201338012 201346004
 201348001 201418044 201418045 201425008 201443006 201443014 201451016
 201451019 201515013 201516003 201516009 201519016 201528017 201537001
 201608007 201611010 201634003 201634004 201634006 201636015 201638003
 201702014 201709015 201710017 201710021 201710022 201714018 201729016
 201730002 201732015 201732020 201801007 201801008 201807002 201807003
 201807004 201815003 201815004 201817015 201823002 201831008 201839011
 201845011 201849005 201849006 201852002 201852003 201902001 201902002
 201902003 201902004 201902005 201902006 201902007 201902008 201902009
 201902010 201902011 201902012 201902013 201902014 201902015 201902016
 201902017 201902018 201902019 201902020 201902021 201905002 201908009
 201918002 201918011 201922001 201922002 201922003 201936005 201938007
 201948008 202005002 202007014 202009015 202010001 202017020 202019010
 202020016 202024001 202027001 202046002 202049003 202110003 202110009
 202126004 202145017 202145018 202239008 202242001 202246001 202304004
 202316002 202317014 202317015 202318005 202322009 202322010 202327001
 202340008 202340009 202340011 202342001 202343024 202345006 202349004
 202349005 202349006 202401004 202405003 202410003 202420010 202420011
 202420012 202420013 202420014 202422006 202428003 202429008 202431003
 202432015 202435015 **202509001**

• Shareholder Consent

1362.01-01

201634003 201634004 202001001 202021007 202021016 201516009 201528017
 201539019 201610005 201634003 201634004 201638003 201714018 201724021
 201801004 201804001 201815003 201824004 201831008 201905002 201928012
 201933004 202007014 202105005 202110009 202126004 202140001 202147002
 202210002 202223006 202304004 202322004 202322011 202429008

• Election After Termination

1362.01-02

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

• 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
 201216016 201216028 201216030 201217007 201217016 201219008 201219014
 201221007 201223008 201224004 201224026 201225001 201226001 201226016
 201226017 201227003 201227004 201228001 201228003 201228006 201228022
 201228027 201228028 201230015 201230016 201233001 201233002 201233004
 201233012 201234003 201234010 201234011 201234014 201234019 201234022
 201235004 201236004 201236009 201236018 201237009 201237016 201238006
 201238007 201238008 201243002 201246001 201246019 201247007 201248013
 201249006 201249009 201250011 201251010 201252013 201301002 201301008
 201301012 201302013 201307002 201310017 201310019 201310021 201310035
 201311015 201311017 201314030 201314031 201314034 201314036 201314040
 201314041 201315010 201320010 201321008 201321009 201321016 201322028
 201324001 201324007 201324012 201325001 201328001 201634008 201731007
 202001005 202001006 201335006 201335009 201335011 201336003 201337002
 201338006 201338008 201338012 201338015 201340002 201341003 201341010
 201341016 201341019 201343010 201343018 201346004 201349007 201351008
 201403001 201403003 201403010 201406006 201410018 201411005 201411013
 201414011 201414012 201418036 201420001 201420003 201422020 201425008
 201436004 201440018 201441011 201442010 201442038 201443006 201444014
 201447009 201501006 201502004 201507021 201509026 201515021 201516027
 201516053 201516054 201519007 201519009 201519013 201519025 201523006
 201523010 201524019 201524023 201528019 201541007 201550002 201550022
 201603001 201604006 201611010 201614025 201634008 201636023 201645007
 201705006 201706014 201714014 201714024 201717009 201717013 201717036
 201719001 201724006 201728016 201729002 201730016 201732015 201743016
 201807002 201807003 201807004 201807006 201822006 201823002 201837002
 201845013 201845021 201845026 201845028 201848003 201849005 201849006
 201852004 201918011 201930010 201943002 201943019 201944004 202005015
 202006008 202019013 202019021 202045006 202049003 202051010 202110006
 202116009 202130004 202135005 202141003 202145016 202145017 202145018
 202149004 202201002 202236003 202240002 202240014 202240015 202241002
 202247002 202249003 202326002 202327001 202334003 202334004 202334010
 202348003 202401003 202410003 202410004 202410007 202415002 202420010
 202420011 202420012 202420013 202420014 202432015 202435012 202435015
 202437004 202439003 202441001 202445004 202447004 202451013 **202509006**

• Termination of Election

1362.02-00

201201006 201205002 201206009 201217009 201226013 201232023 201237001
 201238017 201243009 201252001 201306004 201306005 201320008 202021016
 201337001 201345021 201418008 201420002 201432006 201434010 201434011
 201434012 201434013 201434014 201443014 201444007 201450014 201508002
 201523008 201526006 201538010 201702014 201709015 201710017 201710021
 201710022 201722019 201729016 201732020 201738011 201801008 201815004
 201817015 201831005 201846001 201848004 201919005 201922001 201922002
 201922003 201933001 201935006 201938003 201943015 201947011 201949009
 202005004 202009001 202017020 202024001 202027001 202046002 202052003
 202053005 202101001 202105005 202110003 202126004 202138003 202139005
 202140015 202141002 202142003 202147002 202147004 202207007 202210014
 202215003 202218004 202218005 202218006 202233004 202233005 202233006
 202238009 202247004 202249004 202250007 202251005 202301008 202304004
 202305002 202305004 202310001 202315001 202315004 202317014 202317015
 202319003 202322009 202322010 202340002 202340008 202340009 202343022
 202344002 202344004 202345001 202345006 202352017 202403002 202405003
 202413006 202416005 202418008 202419011 202428003 202430003 202431003
 202450002 202451004 202451005 202506003

• <i>Ceases to be Small Business Corporation</i>	1362.02-02
201206009 201217009 201252001 201324004 201330017 201330018 201330017	
201330018 201426018 201432006 201443014 201444007 201508002 201516001	
201516002 201644007 201702014 201709015 201710017 201710021 201710022	
201729016 201730021 201732020 201737005 201751007 201801008 201811001	
201824001 201824002 201824003 201845008 201846001 201852001 201852002	
201908012 201908015 201908017 201918001 201918003 201919001 201922021	
201933001 201938003 201943015 201947011 201949003 201949015 201949016	
202007001 202008001 202008008 202009001 202009003 202009011 202019007	
202046002 202139005 202140015 202147004 202207007 202209001 202218004	
202218005 202218006 202238009 202250007 202305002 202305004 202317014	
202317015 202322009 202322010 202340002 202340008 202340009 202343022	
202344002 202345006 202428003 202430003 202438003 202438004 202438005	
202438006 202438007 202438008 202438009 202438010 202438011 202506003	
• <i>Passive Investment Income</i>	1362.02-03
201223007 201226013 201229007 201232023 201244002 201248001 201306004	
201306005 201310008 201320008 201328006 201328007 201328008 201328009	
201328010 201328011 201328012 201328013 201328014 201328015 201328016	
201328017 201330010 201330010 201350005 201351013 201420002 201426010	
201441013 201450014 201515011 201516015 201519008 201519018 201523004	
201523005 201523008 201528028 201538010 201541003 201629001 201710013	
201722019 201738011 201827010 201831005 201848004 201935006 202005004	
202040006 202138003	
• <i>S Termination Year</i>	1362.03-00
201507011 201706013	

• Inadvertent Terminations

1362.04-00

201201005 201201006 201201009 201202002 201202003 201203002 201203007
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 201214001 201216025 201216032 201217006 201217008 201217009 201217010
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 201238007 201238008 201238014 201238015 201238017 201239001 201240012
 201240014 201242009 201243009 201244002 201245001 201245002 201245014
 201246002 201246008 201247008 201247012 201248001 201250013 201252001
 201252007 201301003 201301011 201303009 201306009 201306015 201306016
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 201314012 201314014 201315003 201315012 201317004 201320006 201320008
 201322006 201322016 201323012 201323013 201323014 201324011 201325003
 201325006 201328004 201328006 201328007 201328008 201328009 201328010
 201328011 201328012 201328013 201328014 201328015 201328016 201328017
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 201345018 201345024 201346001 201347003 201347014 201348001 201348009
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 201430011 201432001 201432006 201434016 201434018 201436035 201436042
 201437009 201438015 201440018 201441013 201442014 201442047 201444008
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 201511014 201511016 201515010 201515011 201515013 201516001 201516002
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 201519005 201519008 201519010 201519016 201519018 201523004 201523005
 201523016 201524006 201524009 201525004 201525005 201525006 201525009
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 201539019 201541003 201542001 201544006 201544016 201545003 201545012
 201545015 201546001 201546003 201546004 201548015 201549001 201549002
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 202507006 **202509001 202509007**

Section 1366	Pass-Thru of Items to Shareholders	1366.00-00
	201327009 201333008 201429025 202335014	
Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders	1367.00-00
	201237017 201421015 201440013	
Section 1368	Distributions	1368.00-00
	201207002 201216027 201328025 202345005	

	• Accumulated Adjustments Account 201421015 201440013 201446021	1368.01-00
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) 201202014 201219003 201314008 201348007 201722008	1374.00-00
Section 1375	Tax Imposed On Certain Passive Investment Income 202005004	1375.00-00
Section 1378	Taxable Year of S Corporations 202141023	1378.00-00
Section 1381	Organizations to Which Part Applies 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001 • Certain Other Cooperatives 201228014	1381.00-00 1381.02-00
Section 1382	Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 201945011 202014011 202214004 202224003 202326010 • Gross Income 201852003 201902001 202048004 • Patronage Dividends 201228035 201809005 202035006 • Exceptions 201407003 201852001	1382.00-00 1382.01-00 1382.02-00 1382.04-00
Section 1385	Amounts Includible in Patron's Gross Income 201604008 201750003	1385.00-00
Section 1388	Definitions; Special Rules 201234018 201750003 201809005 201945011 202014011 202035006 202214004 202224003 202326010	1388.00-00
Section 1400	Establishment of DC Enterprise Zone • Applicable DC Area 202440004 202442003 202448006 202448009 202448011 202502004 202504001 202504012 202506008 202508004	1400.00-00 1400.02-00
Section 1402	Definitions 201402004 • Net Earnings From Self-Employment 201916005 202009024 202151005 • <i>Rentals from Real Estate</i> 202151005 • <i>Limited Partners</i> 201436049 201640014 • Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.00-00 1402.01-00 1402.01-01 1402.01-03 1402.05-00
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201202001 201311006 201727005 201727006 • Who must Withhold • <i>Liability of Withholding Agent</i> 201428007	1441.00-00 1441.01-00 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) 202134017 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 1445	Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00). 202449011	1445.00-00
	• Withholding With Respect to Distributions From Publicly Traded Partnerships Trusts and REITs. 202449011	1445.08-00
Section 1461	Liability for Withheld Tax 201503013	1461.00-00
Section 1501	Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) 201213012 201306007 201726015 202035012 202111013 202130016 202234012 202428009 202435016	1501.00-00
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201749002 201341018 201342004 201402001 201414009 201418033 201418043 201930012 201936004 201949008 202008002 202013008 202035012 202111013 202121004 202229030 202231014 202236007 202248009 202249009 202310014 202317019 202334014 202340016 202348015 202352022 202406004 202417006 202417018 202427004 202436008 202445003	1502.00-00
	• Computation of Tax Liability 202412009	1502.02-00
	• Consolidated Investment Credit 202347009	1502.03-00
	• Consolidated Foreign Tax Credit 202348014	1502.04-00
	• Liability for Tax 201644018	1502.06-00
	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00
	• Intercompany Transactions 201208034 201243013 201312027 201612006 201336018 201339001 201402001 201411007 201507006 201524016 201528007 201540001 201603002 201605014 201610004 201722012 201723008 201723009 201726012 201828006 201830005 201936004 202126003 202219002 202236007 202240017 202248009 202305010 202334014 202417006 202417018	1502.13-00

• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 201605013 201722012 201810001 201810002 202203009 202219002 202248009	1502.13-01	
• <i>Obligations of Members</i> 201707006	1502.13-02	
• <i>Anti-Avoidance</i> 201640018	1502.13-03	
• <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 202305010	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 202053006 202117010 202117011 202228001 202229006 202249009 202314014 202319014 202340017 202349011 202427004 202445013	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 202410011	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 202045003 202445003	1502.50-00	

• Filing Requirements	1502.75-00
201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201442018 201507003 201514007 201524008 201527036 201529001 201533004 201541006 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 202031004 202031005 202045005 202101003 202111013 202121004 202130016 202234012 202249010 202309002 202317019 202318016 202406004 202423008 202428009 202435016 202436008	
• <i>When Group Remains in Existence</i>	1502.75-10
201228002 201314028 201350007 201424010 201505006 201933009 202218001 202309002 202426005	
• <i>Common Parent No Longer in Existence</i>	1502.75-11
201250017 201326006	
• Taxable Year of Members of Group	1502.76-00
201520001 201414015 201520001 201843002 201933009 202032004	
• <i>Income Allocation</i>	1502.76-01
201235003 201542007	
• Common Parent Agent for Subsidiaries	1502.77-00
201522005 201552025 202231014	
• Separate Return Years	1502.79-00
201251003 201324004	
• Applicability of Other Provisions of Law	1502.80-00
201650013	
• Consolidated Returns for Subsequent Years	1502.89-00
201324004	
• Election to File Separate Returns	1502.90-00
• <i>Changes in Affiliated Groups</i>	1502.90-01
201251003	
• Carryover and Carryback	1502.92-00
201228005 201312019	
• Intercompany Transactions	1502.93-00
201208034 201402001 202145025 202335001	
• Stock Transactions	1502.94-00
201208034	
• Application of Section 382 with Respect to a Consolidated Group	1502.98-00
201414009 201511012 202229030	
• <i>Rules Upon Becoming a Member</i>	1502.98-03
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• <i>Apportionment</i>	1502.98-05
201207003 201414009 202229005 202229030 202435001 202509012	
• <i>Limitation on Use of Credits and Net Capital Losses</i>	1502.98-08
201435012	

	• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 202334014 202335001	1502.99-00
Section 1503	Computation and Payment of Taxes	1503.00-00
	• Dual Consolidated Loss 202110015 202304008	1503.04-00
Section 1504	Definitions	1504.00-00
	201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012 201815008 201927002 202417008	
	• Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004 202049002	1504.01-00
	• Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003 201429007 201433013 201815008 202045003 202417008 202423008	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	1563.00-00
	201405009	
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 202108001 202108002 202108003 202108004 202108005 202108006 202152006	
	• Determination of Amount of Taxable Estate 202322005	2001.01-00
Section 2010	Unified Credit Against Estate Tax	2010.00-00
	201612005 201612009 201612010 201618006 201632001 201632003 201632005 201632014 201632017 201632018 201701008 202134001 202134014 202134015 201410013 201418009 201421002 201532002 201537010 201550032 201603007 201603021 201604014 201604016 201605009 201605010 201605011 201606013 201608010 201613010 201613011 201614020 201614021 201614023 201614027 201614028 201614030 201615009 201615010 201617003 201620008 201621007 201622027 201624002 201624014 201624017 201624018 201624019 201626015 201626018 201626019 201630001 201630007 201630012 201631001 201631002 201631003 201633002 201633008 201638013 201638018 201640004 201641005 201641008 201641009 201641010 201642014 201642015 201642016 201642017 201642018 201652008 201652009 201702020 201702025 201702028 201702030 201702031 201702032 201702033 201703006 201703007 201703008 201706011 201709012 201709013 201709014 201709019 201709022 201710004 201710010 201710011 201710014 201712009 201716008 201716013 201716015 201717004 201717007 201718024 201718025 201718027 201719013 201719015 201719017 201719019 202046006 202152011 202439006 202443011	
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 202329001 202410006 202425012	
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 201334004 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003 201707003 201707004 201707005 201947001 201947002 201947003 201947004 201947005 201947006 202116002 202116003 202116004 202322005	
	• Interest v. No Interest at Time of Death 201323007	2033.01-00
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death	2035.00-00
	201223012 201238004 201647001 201702005 201709020 201947001 201947002 201947003 201947004 201947005 201947006	
	• Inclusion of Certain Property in Gross Estate 201323007 201342001 201702006	2035.01-00
	• Coordination with Other Code Sections 201327010	2035.06-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)	2036.00-00
	201210008 201218003 201233008 201235006 201238004 201245007 201322025 201342001 201345026 201345027 201345028 201417001 201417002 201418007 201429009 201432005 201433006 201434004 201434005 201436003 201436043 201442042 201442043 201442044 201442045 201442046 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201544005 201604001 201647001 201702005 201702006 201709020 201722007 201723002 201723003 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 202216001 202216002 202216003 202216004 202216005 202216006 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023 202303004 202303005 202303006 202303007 202303008 202303009 202303012	
	• Retention of Possession or Enjoyment of Right to Income From Property 201735005 201947001 201947002 201947003 201947004 201947005 201947006 202303004 202303005 202303006 202303007 202303008 202303009 202303012	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 Es- tate)	2037.00-00
	201323007 201342001 201345004 201345026 201345027 201345028 201418007 201432005 201433006 201434004 201434005 201436003 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201525001 201647001 201702005 201702006 201709020 201722007 201947001 201947002 201947003 201947004 201947005 201947006 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023	
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate)	2038.00-00
	201218003 201223012 201233008 201235006 201322025 201330033 201330033 201345004 201345026 201345027 201345028 201417001 201417002 201429009 201432005 201433006 201434004 201434005 201436003 201442042 201442043 201442044 201442045 201442046 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201544005 201604001 201647001 201702005 201709020 201722007 201723002 201723003 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 201947001 201947002 201947003 201947004 201947005 201947006 202009012 202216001 202216002 202216003 202216004 202216005 202216006 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023 202303004 202303005 202303006 202303007 202303008 202303009 202303012	
	• 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	

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	201209003 201210008 201214022 201218003 201229005 201231007 201243001 201634015 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201429009 201436036 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201613007 201614006 201614007 201614008 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201803003 201817002 201817003 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845006 201845029 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201908008 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 202009012 202014001 202014002 202014003 202014004 202014005 202020008 202020009 202020010 202108001 202108002 202108003 202108004 202108005 202108006 202120003 202152006 202217005 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023	
	• Pre-1942 Powers 201707003 201707004 201707005 201735009	2041.01-00
	• Post-1942 Powers 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004 202206008	2041.02-00
	• General Power v. Not a General Power 201207001 201208003 201208004 201634016 201634017 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201634016 201634017 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201707007 201707008 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 202006002 202006003 202006004 202006005 202006006 202007010 202017018	2041.03-00
	• Special Powers 202120003	2041.04-00
	• Exercise of Powers 201425007 202120003	2041.05-00
	• Effect of State Laws 201920001 201920002 201920003	2041.12-00
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate) 201235006 201328030 201919002 201919003	2042.00-00
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i> 201327010	2042.07-09
Section 2043	Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate) 201206005	2043.00-00

Section 2044	Certain Property for which Marital Deduction was Previously Allowed 201528014 201536010 201603004 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006 202146001 202339008	2044.00-00
Section 2053	Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible) 201206005 • Claims Against the Estate • <i>Consideration v. No Adequate Consideration</i>	2053.00-00 2053.09-00 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 • Transfers Not Exclusively for Charitable Purposes • Charitable and Noncharitable Interest (Tax Reform Act of 1969) • <i>Unitrust Lead Interest</i> • <i>Guaranteed Annuity Lead Interest</i> • <i>Reformations of Nonqualifying Interests</i>	2055.00-00 2055.07-00 2055.12-00 2055.12-06 2055.12-07 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 202233014 202249006 202339008 202352016 202403011 202441005 202441006 202451016 202503007 202504002 202504004 • Terminable Interests • Interest of Spouse Conditional on Survival for Limited Period (Six-Month Rule) • Qualified Terminable Interest Property • <i>Effective Election</i> • <i>Partial Election</i> • <i>Qualifying Interest</i>	2056.00-00 2056.01-00 2056.03-00 2056.07-00 2056.07-01 2056.07-02 2056.07-03

	• Special Rule for Charitable Remainder Trusts 202233014	2056.08-00
	• Passed From Decedent v. Not Passed From Decedent 201410011 201416007	2056.13-00
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen 201634018 201634018 201830001	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 202120004 202146008 202202006 202244005 202332013 202338006	2056A.00-00
Section 2203	Definition of Executor 201405016	2203.00-00
Section 2207	Liability of Recipient of Property Over Which Decedent Had Power of Appointment 202339008	2207.00-00
Section 2207A	Right of Recovery in the Case of Certain Marital Deduction Property 201243004 201303003 201426016 201536010 202009012	2207A.00-00
Section 2209	Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States 201924009	2209.00-00

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

201216010 201218003 201223012 201233008 201243001 201245007 201310002
201310003 201310004 201310005 201310006 201320009 201322025 201340004
201410001 201410002 201410003 201410004 201410005 201410006 201410007
201410008 201410009 201410010 201412015 201417001 201417002 201418007
201419001 201422005 201426014 201430003 201430004 201430005 201430006
201430007 201432029 201435007 201436008 201436009 201436010 201436011
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201436019 201436020 201436021 201436022 201436023 201436024 201436025
201436026 201436027 201436028 201436029 201436030 201436031 201436032
201438010 201438011 201438012 201438013 201438016 201440008 201440009
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201442046 201443004 201451005 201509002 201509003 201509004 201509005
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201510009 201510010 201510011 201510012 201510013 201510014 201510015
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201510023 201511002 201511003 201511004 201511005 201511006 201511007
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201532011 201532012 201532013 201543006 201550005 201550006 201550007
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202343014 202343015 202343016 202343017 202343018 202343019 202343020
202343021 202406001 202406002 202406005 202406006 202406007 202406008
202406009 202406010 202406011 202406012 202406013 202432012 202432013

202509010

	• Gift v. Not a Gift	2501.01-00
	201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201342001 201345004 201345026 201345027 201345028 201407008 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201521002 201521003 201521004 201527032 201544005 201642027 201642028 201642029 201642030 201707003 201707004 201707005 201928004 201932002 201932005 201932009 201932010 201947001 201947002 201947003 201947004 201947005 201947006 202116002 202116003 202116004	
	• 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	2503.03-00
	201208026	
Section 2504	Taxable Gifts for Preceding Years	2504.00-00
	• Valuation of Certain Gifts for Preceding Periods	2504.02-00
	201811002 201811003	
Section 2511	Transfers in General (Gift v. Not a Gift)	2511.00-00
	201206005 201243004 201244014 201334001 201422005 201440007 201507008 201525002 201525003 201528014 201536010 201721006 201834011 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845002 201845029 201946009 202006002 202006003 202006004 202006005 202006006 202007010 202016001 202016002 202016003 202016004 202016005 202016006 202118008 202146001 202339008 202406001 202406002 202406005 202406006 202406007 202406008 202406009 202406010 202406011 202406012 202406013	
	• Gifts Indirectly Made	2511.04-00
	201208026 201442053	
	• Gift of Remainder	2511.11-00
	201407009 201440007 201845002	
	• Renunciation of Testate or Intestate Share	2511.18-00
	201228017 201334001 201403005 201540006 201831003 201921004 201921012	
Section 2512	Valuation of Gifts	2512.00-00
	201206005 201330033 201330033 201928003 202152018	
	• Listed Stock	2512.07-00
	201939002	
	• Transfers for Insufficient Consideration	2512.13-00
	• <i>Sufficient v. Insufficient Consideration</i>	2512.13-01
	201745012	
Section 2513	Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)	2513.00-00
	201240003 201240004 201523003 201644002 201724007 201811002 201811003	

Section 2514	Powers of Appointment (Transfer v. Not a Transfer)	2514.00-00
	201210008 201310002 201310003 201310004 201310005 201310006 201634015 201345004 201345026 201345027 201345028 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201430003 201430004 201430005 201430006 201430007 201432005 201433006 201434004 201434005 201436003 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201436036 201438010 201438011 201438012 201438013 201440008 201440009 201440010 201440011 201440012 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201613007 201614006 201614007 201614008 201628010 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201702016 201702017 201702018 201707007 201707008 201718003 201718004 201718005 201718006 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201817002 201817003 201832005 201832006 201832007 201832008 201832009 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 201848002 201848009 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201920001 201920002 201920003 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 202014001 202014002 202014003 202014004 202014005 202017018 202020008 202020009 202020010 202152006 202217005	
	• Power Created on or Before October 21, 1942	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 202045011 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023	
	• Requirements for a Qualified Disclaimer	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> 201516056	2518.01-04
	• Disclaimer of Less than an Entire Interest	2518.02-00
	• <i>Severable Property</i> 201516056	2518.02-02
	• Disclaimer by Surviving Spouse 201516056	2518.04-00
Section 2519	Disposition of Certain Life Estates 201243004 201303003 201419001 201426016 201528014 201536010 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006 202116001 202118008 202146001 202339008 202504006 202504007	2519.00-00
Section 2522	Charitable and Similar Gifts (Deductible v. Not Deductible) 201321012 201323007 201845014 202016001 202016002 202016003 202016004 202016005 202016006 202047005	2522.00-00
	• Charitable Gifts 201908008	2522.01-00
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i> 201249002	2522.02-03
Section 2523	Gift to Spouse (Marital Deduction Allowed v. Not Allowed)	2523.00-00
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 201233011 202016001 202016002 202016004 202016005 202016006	2523.06-01
	• <i>Treatment of Joint and Survivor Annuities</i> 202016003	2523.06-04
Section 2524	Extent of Deductions 201718007	2524.00-00

Section 2601

Tax On Generation Skipping Transfers

2601.00-00

201204001 201204002 201204003 201204004 201204005 201208005 201209003
 201216010 201218001 201218002 201218003 201223012 201233008 201234016
 201243001 201245007 201246004 201314017 201320009 201634016 201634017
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 201509006 201509007 201509008 201509009 201509010 201509011 201509012
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 201510017 201510018 201510019 201510020 201510021 201510022 201510023
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 201511009 201511010 201515002 201515003 201515004 201515005 201516008
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 201521004 201525001 201527011 201528029 201530008 201530009 201530010
 201530011 201530012 201530013 201531003 201531004 201531005 201531006
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 202015007 202015008 202015009 202015010 202015011 202015012 202015013
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 202108002 202108003 202108004 202108005 202108006 202120003 202206008
 202215015 202216001 202216002 202216003 202216004 202216005 202216006
 202217005 202224008 202228003 202228004 202228005 202228006 202228007
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 202229012 202229013 202229014 202229015 202229016 202229017 202229018
 202229019 202229020 202229021 202229022 202229023 202239004 202301001
 202313006 202317001 202317010 202317011 202318010 202318011 202318012
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 202343010 202343011 202343012 202343013 202343014 202343015 202343016
 202343017 202343018 202343019 202343020 202343021 202432012 202432013
 202432016 202446006 202446007 **202509010**

• Effective Dates

2601.01-00

201928004 201932001 202116002 202116003 202116004

• Exceptions

2601.03-00

201735009

• Irrevocable Trusts

2601.03-01

201205001 201207001 201208003 201208004 201208006 201208031 201209001
 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 202452005 202452006 202452007

• Additions to Irrevocable Trusts

2601.03-05

201342001 202120003

• Terminations of Interest in and Distributions From Trusts

2601.03-06

201518002 201518003 201518004 201518005 201519012 201626016

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

Section 2632**Special Rules for Allocation of GST Exemption****2632.00-00**

201210008 201231002 201232028 201242002 201302001 201306002 201307004
201310011 201310012 201312018 201314032 201315014 201316011 201731005
201731006 201731010 202001002 202001003 202134005 202134006 202134007
201338013 201338042 201351007 201417003 201418003 201422014 201423014
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202428002 202428004 202434009 202434010 202435010 202435011 202439005
202439009 202440002 202440003 202447003 202449004 202449005 202450001
202451010 202451011 202501004 202507008

• Time and Manner of Allocation**2632.01-00**

201252003 201252004 201314018 201316001 201316002 201320004 201633006
201633015 201929003 201929004 201929005 201929006 202209006

• Deemed Allocation to Certain Lifetime Direct Skips**2632.02-00**

201242005 201321005 201321006 201330015 202001002 202001003 201330015
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201532031 201548001 201548002 201714008 201743004 201743005 201834005
202210010

• Allocation of Unused GST Exemption**2632.03-00**

201731006 201340014 201447013 201624015 201937011 202116006 202202007
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Section 2642	Inclusion Ratio	2642.00-00
	201217011 201217012 201232002 201233013 201240003 201240004 201240010 201242005 201243001 201251001 201302002 201302003 201303006 201306002 201307004 201312018 201313003 201314018 201315005 201321002 201322025 201330015 201634016 201634017 201731005 201731010 202001002 202001003 202134005 202134006 201330015 201338002 201340013 201341021 201345017 201345029 201407001 201414005 201417003 201418001 201418003 201418026 201419004 201432004 201437001 201437003 201438001 201444019 201447026 201450018 201517001 201519014 201526004 201526005 201527001 201527002 201529002 201529003 201532031 201536007 201536012 201536013 201537011 201548001 201548002 201549025 201606001 201607022 201607023 201608009 201611009 201611014 201615005 201615006 201622005 201622006 201628013 201634016 201634017 201636020 201638017 201640013 201644001 201644002 201648010 201653013 201705002 201711001 201724008 201724018 201724022 201724023 201725004 201725005 201725006 201725007 201725010 201729007 201729018 201732029 201736017 201737006 201737007 201738008 201738009 201743004 201743005 201747002 201801001 201802001 201802002 201806006 201811003 201815012 201817005 201825023 201826001 201826006 201834002 201839001 201839003 201839012 201839014 201840001 201840002 201843005 201843006 201843007 201843008 201845007 201847002 201847003 201849007 201849008 201852005 201852006 201852007 201852008 201903001 201903002 201903003 201903004 201903005 201903006 201903013 201923022 201927013 201927014 201927015 201929003 201929004 201929005 201929006 201929010 201929011 201937009 201937010 201942001 201944008 202005003 202007011 202007012 202007013 202017009 202017010 202019011 202107001 202107002 202116006 202117001 202117002 202117003 202120001 202133006 202133007 202133008 202145014 202148002 202148003 202210011 202220009 202233002 202247007 202248001 202248006 202309006 202313004 202313008 202316006 202326011 202326012 202326016 202337003 202337006 202342008 202343030 202346006 202351004 202351005 202403008 202403009 202420007 202420008 202425004 202425005 202428002 202428004 202434009 202434010 202435010 202435011 202439005 202439009 202440002 202440003 202447003 202449004 202449005 202450001 202451010 202451011 202501004 202507003 202507005	
	• Inclusion Ratio Defined 201210008 201803001 201803002	2642.01-00
	• Treatment of Certain Direct Skips Which Are Nontaxable Gifts 201422007	2642.03-00
	• Special Rules for Certain Inter Vivos Transfers 201315006 202326005 202450001	2642.06-00
Section 2652	Other Definitions	2652.00-00
	201243001 201731006 201523003 201526004 201526005 201636022 201642004 201724007 201829005 201937011 202152006 202503007 202507008	
	• Transferor Defined 201210008 201320005 201731006 201352001 201352002 201352003 201447008 201636022 201937011 202116006 202202007 202343029 202351004 202351005	2652.01-00
	• <i>Gift Splitting by Married Couples</i> 202445014	2652.01-01
	• <i>Special Election for QTIP</i> 201217011 201232019 201242002 201246020 201316011 201320005 201322031 201731006 201447008 201447014 201532017 201608001 201615004 201622013 201624015 201642004 201717001 201750014 201820015 201840001 201845010 201850010 201907002 201942008 201943007 202009012 202202007 202230007 202341004 202343029 202419002 202424016	2652.01-02
Section 2653	Taxation of Multiple Skips 201352001 201352002 201352003	2653.00-00

Section 2654	Special Rules 201243004 201246020 201322031 201731006 201447008 201447014 201624015 201750014 201907002 201937011 201943007 202202007 202343029 202419002 202507008	2654.00-00
	• Separate Shares 201516036 201825023 201845007	2654.03-00
Section 2663	Regulations 201311004	2663.00-00
Section 2701	Special Valuation Rules for Transfers of Interests in Corporations or Partnerships	2701.00-00
	• Valuation Rules	2701.01-00
	• <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 202146001 202504006 202504007	2702.00-00
	• Valuation of Retained Interests	2702.01-00
	• <i>Not a Qualified Interest</i> 201652002	2702.01-01
	• <i>Qualified Interests</i> 202152018	2702.01-02
	• Definition of Qualified Interests 201652002	2702.03-00
Section 2703	Certain Rights and Restrictions Disregarded 201536009 202014006 202014007 202014008 202014009 202014010 202015004 202015005 202015006 202015007 202015008 202015009 202015010 202015011 202015012 202015013 202017001 202017002 202017003 202017004 202017005 202017006 202017011 202017012 202017013 202017014	2703.00-00
	• General Rule	2703.01-00
	• <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 3112	Instrumentalities of U.S. (Exemption) 202326018 202333002	3112.00-00
Section 3121	Definitions 201214023 201251016 201302031 201634023 201411020 201527040 201528004 201634023 201706010 201710027 201927018 202102004 202243009	3121.00-00
	• Wages 201201003 201216038 201311022 201414019 201551006 201605015 201611007 201635004 201947010 202043003 202043004 202043005 202327014	3121.01-00

	• <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
	• <i>Stock-based Remuneration and Stock Options</i> 202327014	3121.01-22
	• <i>Employment</i> 202102004	3121.02-00
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i> 201308010 201308010 201519027 201635004 202102004	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
	• <i>Employees</i> 201926011	3121.04-00
	• <i>Common Law Tests</i> 201214026	3121.04-01
	• <i>Corporate Officers and Directors</i> 201735021	3121.04-15
	• <i>Not Employees Under Section 530 of 1978 Revenue Act</i> 201735021 202038010	3121.10-00
	• <i>In General</i> 201724025	3121.10-01
	• <i>Application of Hospital Insurance Tax to Federal, State, and Local Government</i> 202102004	3121.15-00
	• <i>Treatment of Certain Deferred Compensation and Salary Reduction Arrangements</i>	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 202102004 202243009	3306.00-00
	• <i>Wages</i> 201947010 202043003 202043004 202043005	3306.02-00
	• <i>Employment</i> 201605015 201635004 202102004	3306.03-00
Section 3401	Definitions 201347020 201415011 201528004 201550036	3401.00-00
	• <i>Wages Subject to Withholding</i> 201205008 201319015 201414019 201522004 201532036 201605015 201643009 201947010 202043003 202043004 202043005 202327014	3401.01-00
	• <i>Employer-Employee Relationship</i>	3401.04-00

	• <i>Employer v. Not an Employer</i> 201947010	3401.04-01
	• Not Employees Under Section 530 of 1978 Revenue Act	3401.06-00
	• <i>Benefits Provided Under Certain Employee Benefit Plans</i> 202304001	3401.06-07
Section 3402	Income Tax Collected at Source 201340015 201551006 201723020 201904008 202129006 202202010	3402.00-00
	• Withholding on Gambling Winnings 202449014	3402.15-00
	• Withholding on Payments of Indian Casino Profits 201710023 201710030	3402.20-00
Section 3406	Backup Withholding 201246028 201248022 201447025 201539025 202252008	3406.00-00
	• Requirement to Deduct and Withhold 201246028 201248022 202252008	3406.01-00
	• <i>Notification of Incorrect TIN</i> 201246028 201248022	3406.01-01
	• Reportable Payment 202252008	3406.02-00
	• <i>Interest or Dividend</i> 202252008	3406.02-01
	• 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 202050001 202323004	4051.00-00
Section 4052	Definition and Special Rules 201306019 201403014	4052.00-00
Section 4053	Exemptions 201414016 201519028 202050001	4053.00-00
Section 4101	Registration and Bond for Petroleum Products 201322040	4101.00-00
Section 4121	Imposition of Tax on Coal 201826003	4121.00-00
Section 4161	Sporting Goods Taxes 202140004	4161.00-00
	• Sport Fishing Equipment 202140004	4161.01-00

	• Bows and Arrows	4161.02-00
	• <i>Parts and Accessories</i>	4161.02-01
	201348010	
Section 4216	Definition of Price	4216.00-00
	• Computation of Tax on Leases and Installment Sales	4216.06-00
	201443016	
Section 4217	Leases	4217.00-00
	201443016	
	• Lease Considered as a Sale	4217.01-00
	201443016	
	• Limitation on Tax	4217.02-00
	201443016	
Section 4251	Communications Tax (Taxable v. Not Taxable)	4251.00-00
	201312044 201412014	
Section 4261	Transportation of Persons by Air (Taxable v. Nontaxable)	4261.00-00
	201210026 201233015 201245019 201252016 201606028 201638002 201730015	
	• Amounts Paid	4261.01-00
	201226015 201606028	
	• Exemption for Certain Helicopter Uses	4261.05-00
	201351005	
Section 4281	Small Aircraft on Nonestablished Lines (Taxable v. Nontaxable)	4281.00-00
	201233015	
Section 4291	Cases Where Persons Receiving Payment Must Collect Services and Facilities Tax	4291.00-00
	201730015	
Section 4401	Wagering Tax (Taxable v. Not Taxable)	4401.00-00
	201242011 201251012 201909009	
Section 4411	Occupational Tax (Taxable v. Not Taxable)	4411.00-00
	201242011	
Section 4611	Imposition and Rate of Tax on Petroleum	4611.00-00
	201211010	
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable)	4940.00-00
	201230026 201321024 201417020 201417021 201435016 201652004 201724001	
	201825004 202017026 202231005 202231006 202231007 202231008 202328004	
	202328005	
	• 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 202035002 202037009 202042007 202101002 202119002 202204003 202231005 202231006 202231007 202231008 202328004 202328005 202432004 202432005 202432006 202432007 202432008 202504014	
	• Definition of Self-Dealing	4941.04-00
	201206019 201221031 201301015 201311034 201321024 202021001 201346011 201418060 201432025 201436051 201445017 201447043 201448023 201448024 201448025 201448026 201448027 201448028 201448031 201513005 201514016 201603033 201606030 201609001 201624001 201624013 201630009 201642001 201703003 201703004 201710005 201714002 201714003 201719004 201723005 201723006 201745001 201831009 201849009 201907004 202034001 202037009 202042007 202101002	
	• Other Definitions	4941.05-00
	• Amount Involved	4941.05-02
	202243008	
Section 4942	Taxes on Failure to Distribute Income	4942.00-00
	201216045 201230026 201243015 201315031 201335020 201336019 201415010 201417020 201417021 201417022 201652004 201724001 201725008 201825004 201831007 201851003 202017026 202035002 202119002 202123004 202137007 202204003 202231005 202231006 202231007 202231008 202231010 202328004 202328005 202342009	
	• Initial 15% Tax on Undistributed Income	4942.01-00
	• Non-Application to Operating Foundations	4942.01-01
	201710005 201830003	
	• Definitions of Principal Terms	4942.03-00
	201243015 201335019 202231010	
	• Distributable Amount	4942.03-02
	201231016 201418060 201625003 201852012	
	• Minimum Investment Return	4942.03-03
	201323029 201415010 201419017 201829003 202024014	
	• Qualifying Distribution	4942.03-05
	201335020 201436051 201437014 201437015 201442061 201448026 201513005 201514016 201527043 201603033 201606030 201609001 201625003 201719004 201821005 201829003 201852012 201937004 202024014 202034001 202231010	
	• Contributions to "Pass-Through" Organizations	4942.03-06
	201231016 201852012 202231010	

	• <i>Set-Asides</i>	4942.03-07
	201210040 201233019 201237023 201302044 201307010 201307011 201307012 202039021 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 202028001 202032005 202043010 202049004 202050018 202053017 202102014 202109009 202118024 202122021 202126030 202136005 202141030 202141031 202143010 202211010 202213014 202234008 202234009 202234010 202234011 202242024 202249022 202250015 202302014 202305018 202308013 202321017 202333008 202337011 202344022 202345013 202345014 202347020 202349015 202408010 202408011 202419027 202432022 202446016 202501017	
	• Other Definitions	4942.04-00
	201335019 201603034	
	• Operating Foundations	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 202037009 202101002 202140009 202251003 202328018 202426013 202432004 202432005 202432006 202432007 202432008 202440009 202503009	
	• Initial 5% Tax on Excess Holdings	4943.01-00
	201229011 201333020	
	• Definition of Excess Business Holdings	4943.03-00
	201323029 201420023 201447043 201603032 201703003 201723006 201737003 201849009 202037009 202040002 202142004 202143001	
	• <i>Permitted Holdings</i>	4943.03-01
	201630009 202342002 202342003	
	• <i>Receipts Under Other Wills and Trusts</i>	4943.03-04
	201441018	
	• Other Definitions and Rules	4943.04-00
	201311035 201328034	
	• <i>Business Enterprise</i>	4943.04-03
	201422027 201430017 201435017 201703003 201710005 201723006 202037009	
Section 4944	Excise Tax on "Jeopardizing" Investments	4944.00-00
	201216045 201230026 201231014 201231015 201415010 201417020 201417021 201427019 201430017 201652004 201724001 202017026 202123004 202231005 202231006 202231007 202231008 202328004 202328005 202504014	
	• Initial 5% Tax on Investments	4944.01-00
	201329028 201333020	
	• Exception for Program-Related Investments	4944.03-00
	201442061 201821005	

	• Definitions	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	
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	• Definition of Taxable Expenditure	4945.04-00
	201418060 201436051 201448026 201603033 201606030 201609001 201710005	
	201745001 201830003 202034001 202303014	
	• <i>Influencing The Outcome of Elections</i>	4945.04-03
	201307013 201531023	

• *Grants to Individuals*

4945.04-04

201202030 201202031 201202032 201202033 201202034 201202035 201202036
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• Section 266; Carrying Charges 201319008 201607005 201725015	9100.05-00
• Section 338(g); Election Under Section 1.338-1T(c)(1) 201206005 201206010 201214018 201246021 201317008 201632019 201338011 201412012 201438018 201503007 201510037 201534007 201611016 201738002 201835003 201850019 201924005 201924014 201951003 202037010 202104006 202104007 202114014 202131008 202131009 202133012 202135004 202210015 202226008 202240004 202309010 202324009 202324010 202332003 202334005 202450010	9100.06-00
• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 201429016 201435002 201437005 201530017 202135002 202135003 202137001 202221005 202224004	9100.07-00
• Section 367; Foreign Corporations 201725012	9100.08-00
• Section 442; Accounting Periods 201224024 201305009 201311019 201311020 201312026 201347017 201436044 201438007 201447021 201452004 201524001 201535005 201537013 201552021 201604012 201606007 201606008 201709021 201712012 201726003 201735004 201802010 201802011 201802012 201802013 201819009 201922024 202008004 202008006 202013014 202144025 202314004 202314015 202319011 202320002 202321001 202328020 202424006 202438014 202447014	9100.09-00

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• <i>Accounting Methods</i>	9100.10-01
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- Section 709; Election to Amortize Organizational Expenses Provided in Sec- 9100.25-00
 tion 709(b)
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- Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the 9100.26-00
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- Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00
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- Section 195; Start-Up Expenditures 9100.30-00
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• Reg. 301.7701-3 Classification of Certain Business Entities

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	• Revenue Procedures 201351023	9102.01-00
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	• Authority 201736021	9103.01-00
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	• <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
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	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
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	• <i>Freedom of Information Act</i> 201515028 201621011 201631011	9999.92-01
	• <i>Privacy Act</i> 201742023	9999.92-02
	• Constitutional Issues Not Related to Code Sections	9999.94-00
	• <i>Tax Protest Cases</i> 201909010	9999.94-02
	• Substance v. Form Issues Not Contained in Present List 201311023 201501012	9999.97-00

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