

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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	201306017 201542002 202002014 202325007	
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	201519021 201531010 201531011 201531012 201532018 201532024 201532025	
	201534001 201541010 201544018 201548017 201603017 201619005 201640005	
	201709008 201717008 201718015 201739001 201743009 201745002 201752002	
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	202205002 202213001 202239002	
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	• <i>Assigned</i> 201539024	168.20-01
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	• Not Essentially Equivalent to a Dividend 201918009	302.01-00
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	• Complete Termination of Interest 201228012 201405005	302.03-00
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	201805003 201805004 201805005 201805006 201805007 201805008 202141005	
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	• Stock Dividends 201304002 201404005 201446013 201447019 201516047 201537020	305.01-00
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	• Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002 201730010 201827006	332.01-00
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	• "Property" Defined 201506008 201552026	351.05-00
	• Constructive Exchange 201350001	351.11-00
	• Section 351 v. Section 304 (See Also 0304.01-01) 201228034	351.12-00
	• Investment Company Exception 201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020 201810005 202016013	351.13-00
	• Non-Qualified Preferred Stock 201716045	351.14-00
	• Exceptions 201552026	351.15-00
Section 354	Exchanges of Stock and Securities in Certain Reorganizations	354.00-00
	202050014 202309002	
	• Exchange v. Liquidation 201423010	354.01-00
	• Substantially All of the Assets 201731008 202050014	354.05-00

Section 355**Distribution of Stock and Securities of a Controlled Corporation****355.00-00**

201202007 201208017 201213001 201213005 201216027 201228030 201228033
201229002 201232033 201236014 201238018 201240013 201244006 201245020
201252017 201305003 201306010 201310023 201312017 201323017 201325009
201328024 201330002 201330022 201612012 201634010 201731004 201330002
201330022 201333007 201334009 201334032 201337003 201338040 201339001
201340009 201341026 201347005 201349006 201352007 201402002 201407005
201411012 201416002 201416005 201418018 201418030 201419005 201419010
201419012 201422018 201423012 201424006 201424009 201424013 201426004
201437006 201441009 201441010 201441016 201503006 201505013 201512001
201524005 201535007 201537018 201601001 201603005 201603006 201603020
201624011 201626017 201633014 201634010 201641011 201643008 201644018
201651010 201706005 201716002 201721002 201734004 201740015 201801012
201805012 201817001 201818010 201827008 201848016 201851004 201852015
201919008 201920009 201921002 201921010 201930011 201931005 201940007
201944002 201948001 201949013 201949014 202009002 202010003 202019016
202022004 202026001 202029003 202033003 202035009 202036001 202036005
202045001 202045003 202047007 202051009 202118004 202123006 202126005
202132005 202132006 202145020 202150012 202151001 202152010 202201005
202218001 202218002 202220003 202223004 202224012 202225006 202227008
202231004 202231013 202235002 202236007 202243003 202244009 202246008
202248008 202304005 202304007 202305010 202322006 202322015 202328019
202330002 202332001 202339007 202340015 202343025 202344013 202345008
202347011 202349009 202350010 202351009 202404005 202419016 202421003
202421007 202425001 202429015 202438002 202441010 202443015 202445011
202451015 202505001 202511013 202521001 202530003 202530004

• Spin-Off**355.01-00**

201202007 201203004 201211008 201213018 201215005 201216023 201216027
201228002 201228030 201232014 201232033 201233016 201236014 201240017
201244006 201244008 201246027 201249012 201251006 201305003 201306006
201308002 201312017 201312020 201312022 201314001 201315009 201315016
201325009 201328024 201329005 201330007 201330022 201612012 201634010
201731003 201731004 201308002 201330007 201330022 201334009 201334032
201335001 201336012 201337007 201338040 201340009 201341004 201341013
201341026 201347005 201348005 201349006 201350007 201352007 201404002
201407005 201409002 201409003 201411002 201412013 201415001 201416005
201418030 201418039 201418046 201419005 201419010 201419012 201422004
201422012 201423006 201423010 201424005 201424006 201424008 201424009
201424011 201424013 201426004 201426008 201430002 201433007 201436033
201437006 201437013 201438009 201440014 201441008 201441009 201441016
201443017 201445008 201503006 201504007 201505007 201505013 201511001
201512001 201516014 201528006 201535006 201535007 201537018 201538015
201542004 201603005 201603006 201603020 201605016 201607003 201613008
201614017 201626017 201634010 201637013 201651010 201706005 201734004
201740015 201801012 201802007 201820016 201827006 201827008 201833011
201834006 201835001 201836001 201839006 201845009 201851005 201852015
201910004 201920009 201923003 201925004 201931007 201935009 201943011
201944002 201945022 201948001 201949014 202009002 202035009 202045001
202047007 202051011 202107009 202118004 202126005 202132006 202139001
202139006 202145020 202145027 202149006 202150009 202151001 202151004
202152010 202208012 202209002 202210012 202224002 202224012 202225006
202227008 202231004 202231013 202236007 202244008 202244009 202246005
202246008 202248008 202249011 202249014 202304005 202304007 202305010
202310007 202311005 202322006 202328019 202330002 202332001 202339007
202340015 202343025 202344013 202345008 202347004 202349009 202350010
202351007 202351009 202404005 202421003 202421007 202424004 202429015
202438002 202441010 202449006 202451015 202505001 202511013 202521001
202521019

	• <i>Split-Off</i>	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	
	• <i>Split-Up</i>	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	
	• <i>Five-Year Requirement</i>	355.03-01
	201251006 201528016 201624004 201633009 201643008 201706005 202009002 202150004	
	• Business Purpose	355.04-00
	201308017 201308018 201308017 201308018 201730010	
	• Control	355.05-00
	201437013 201527003 201818010 202218002	
	• <i>Distribution of Control</i>	355.05-01
	201731004 201437013 201605016 201703012 201945022 202218002 202248008	
	• Device	355.06-00
	201734004 201743017 202051009 202113007	
	• Continuity of Interest	355.07-00
	201644018 202033005	
	• Distributions Within a Consolidated Group	355.09-00
	201305003 201352007 201445008 201730010	
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled	355.10-00
	201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001 201740015 201748007 201801005 201801012 201943001 202026001 202114017 202126005 202145020 202224002	
Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized)	356.00-00
	201424017 201721014	
	• Reorganization Exchange	356.01-00
	• <i>Series of Transactions</i>	356.01-02
	201614017	
	• Securities as "Other Property"	356.02-00
	201527003	

Section 357	Assumption of Liability (Gain Recognized v. Not Recognized) 202244008 202246005	357.00-00
	• Liabilities in Excess of Basis	357.02-00
	• <i>In General</i> 201721002	357.02-01
	• <i>Exceptions</i> 201230008 201348006 201431002 201542004 201627001 201703012	357.02-02
Section 358	Basis to Distributees 202051009 202218002	358.00-00
	• Allocation of Basis 201411006 201437007 202218002 202244008 202246005	358.02-00
	• Assumption of Liabilities 201721002	358.03-00
Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized) 201228033 201634010 201409003 201504007 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010 201802007 201818010 201833011 201839006 201852015 201925004 201949013 201949014 202019016 202022004 202026001 202036005 202051009 202123006 202132005 202151001 202152010 202220003 202224012 202231004 202231013 202244009 202304005 202322006 202330002 202332001 202339007 202344013 202350010 202421003 202424004 202429015 202441010 202451015 202505001	361.00-00
	• Exchanges Not Solely in Kind 201423010 201440014 201910004	361.01-00
	• Distributions 201607003 201627001 201827006 201839006 201925004 201949014 202019016 202151004 202231004 202244008 202244009 202246005 202332001 202350010 202429015	361.02-00
	• <i>Distributions of Appreciated Property</i> 201721014	361.02-01
	• <i>Certain Transfers to Creditors</i> 201228033 201731004 201409003 201511001 201537004 201601001 201627001 201703012 201721002 201802007 201833011 201839006 201851005 201852015 201925004 202019016 202022004 202050014 202051009 202139006 202231004 202244009 202322006 202330002 202332001 202350010 202449006 202451015	361.02-02
Section 362	Basis to Corporations 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028 201839013 202050010 202051009 202203010 202430006 202450011 202529003 202529004 202529005 202529006 202529007	362.00-00
	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201701005 201418013 201418041 201418042 201505028 201521011 201545013 201736001 201832011 201832012 202244008 202246005 202529003 202529004 202529005 202529006 202529007	362.01-00
Section 367	Foreign Corporations 201348011 201432002 201639014 201746022 201935004 201936004 202107010 202107011 202334014 202335001	367.00-00
	• Transfer to Foreign Corporations Subject to Section 367(a) 201321018 201651015 202045007	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018 201651015 201935004 202045007	367.03-00

	• <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	
	• <i>Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a)</i>	367.06-00
	• <i>Anti-Abuse Rule</i>	367.06-07
	201530020	
	• <i>Transactions Described in Section 367(b) Complete liquidation of Foreign</i>	367.10-00
	• <i>Deficit in Earnings and Profits</i>	367.10-05
	202504005	
	• <i>Transfers of Intangible Property to Foreign Corporations Under Section 367(d)</i>	367.30-00
	201321018 202335001 202447013	
	• <i>Treatment of Distribution Described in Section 367(e)</i>	367.40-00
	201348011 201423006 201639014 201808010	
	• <i>Liquidations Under Section 332</i>	367.40-02
	201348011 201606006 201639014 201808010	
Section 368	Definitions Relating to Corporate Reorganizations	368.00-00
	201201012 201212001 201213019 201213021 201214013 201216027 201224006	
	201228030 201236014 201238018 201239003 201240017 201247009 201249012	
	201252017 201308001 201308017 201308018 201310023 201312017 201314003	
	201325009 201330022 201308001 201308017 201308018 201330022 201341026	
	201349006 201402002 201404006 201406005 201416002 201419005 201424005	
	201424006 201424009 201424011 201426004 201512001 201746022 201839006	
	201931005 201944002 201949013 201949014 202019016 202033003 202035009	
	202036001 202107010 202107011 202118004 202126005 202132005 202132006	
	202145020 202150009 202151001 202220003 202225006 202227008 202231004	
	202235002 202236007 202243003 202244009 202246008 202248008 202304005	
	202304007 202309002 202322006 202328019 202330002 202330006 202332001	
	202334014 202340015 202343025 202344013 202345008 202349009 202350010	
	202351009 202421003 202424004 202429015 202441010 202451015 202505001	
	202511013 202524004	
	• <i>Statutory Merger or Consolidation (Type "A")</i>	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	
	• <i>Using Stock of Corporation Controlling Merged Corporation</i>	368.01-02
	201820002	
	• <i>Stock for Stock (Type "B")</i>	368.02-00
	201249011 201250021 201324009 201603020 202531001 202531002	
	• <i>Liquidation Distribution</i>	368.02-02
	201418039 201418046	
	• <i>Stock for Property (Type "C")</i>	368.03-00
	201224006 201228030 201247009 201252014 201324003 201731008 201340016	
	201411002 201413003 201418039 201418046 201422004 201424007 202107010	
	202107011	

• <i>Substantially All the Property</i>	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 202511013 202521001 202521019 202530004	
• Recapitalization (Type "E")	368.05-00
201308001 201315009 201315020 201315021 201308001 201424010 201835001 202429001 202429002 202524007 202530003 202532005	
• Change in Identity, etc. (Type "F")	368.06-00
201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008 201511020 201611015 201635001 201638004 201737010 201746022 202031002 202102007 202107010 202107011 202334014 202339009 202426005 202429001 202429002 202433002 202524004 202524007 202530003	
• 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	
	• <i>Plan of Reorganization</i>	368.09-00
	201411002 201626002 201627001 202128001 202305010	
	• <i>Several Steps</i>	368.09-01
	201252014 201411002	
	• <i>Liquidation v. Reorganization</i>	368.12-00
	201505012	
	• <i>Transactions Involving Two or More Investment Companies</i>	368.13-00
	201247009	
	• <i>Transfer by Corporation in Title 11 Case (Type "G")</i>	368.14-00
	201208036 201230020 201523001 201644018 201716002 201805012 202050014	
Section 381	Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)	381.00-00
	201830005	
	• <i>Method of Accounting</i>	381.04-00
	201237012 201343012	
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes	382.00-00
	201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 202021010 201308026 201308029 201335012 201345023 201350006 201403007 201412009 201432015 201443009 201549010 201750006 201902022 201949017 202017023 202140007 202142007 202142008 202146003 202345009 202433003 202503010 202515007	
	• <i>General Rule</i>	382.01-00
	201648004	
	• <i>Scope of Section 382 Limitation</i>	382.02-00
	• <i>Closing of the Books</i>	382.02-05
	201418038 201545014 201734003 201942005 202517013 202518015	
	• <i>Value of Old Loss Corporation</i>	382.05-00
	201435003	
	• <i>Ownership Change</i>	382.07-00
	201350006	
	• <i>Segregation Rules</i>	382.07-05
	201350006 201451015 202024013	
	• <i>Built-in Gains and Losses and Section 338 Gains</i>	382.08-00
	201629007	
	• <i>Net Unrealized Built-in Gain</i>	382.08-01
	201629007	
	• <i>Definitions and Special Rules</i>	382.11-00
	201215007 201403007 201902022	
	• <i>Preferred Stock</i>	382.11-05
	202131005	
	• <i>Treating Interests As Stock</i>	382.11-07
	202131005	
	• <i>5-Percent Shareholder</i>	382.11-09
	201215007 201403007 201902022	

	• Operating Rules	382.12-00
	201322032 202021010 201335012 201443009 201949017	
	• <i>Contributions to Capital</i>	382.12-01
	201350006	
	• <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	
Section 384	Limitation on Use of Preacquisition Losses to Offset Built-in Gains	384.00-00
	201806005	
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	385.00-00
	• Debt v. Equity	385.01-00
	201230008 201323021	
	• New Financial Products	385.03-00
	201209006 201226026	
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan	401.00-00
	201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003 201750004 201837004 201923016 202035010 202042012 202044001 202114010 202114011 202114012 202125007 202202012 202202013 202240018 202305001 202417010 202443017 202524006 202528003	
	• 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> 201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025 201750004 201923016 201924013 202042012 202044001 202114010 202114012 202140011	401.06-02
	• Commencement of Benefits Under Qualified Trusts 201221033 201933006	401.11-00
	• Additional Participation Requirements (See Also 410.00-00) 201810008	401.20-00
	• Medical, Etc. Benefits 201611003 201625005 201639001 201805002 202305001 202434004 202443017 202451017 202515012 202525012 202528003 202531003	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
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation) 201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201618019 201634024 201749007 201308037 201331009 201331010 201343029 201404017 201405030 201405031 201407026 201407027 201410039 201417026 201420025 201428014 201430023 201430030 201434029 201436057 201437026 201440025 201440027 201440032 201447050 201447051 201447052 201511038 201522012 201524030 201528043 201529016 201531024 201532040 201532042 201533023 201537029 201537030 201537031 201547008 201549031 201549032 201603043 201608021 201610023 201611020 201625021 201627006 201635011 201637018 201644024 201645020 201645025 201649020 201821008 201822033 201826018 201835017 201840007 201936009 202019008 202147015 202218028 202304001 202451014 202525008	402.00-00
	• Exempt Trust 201417025 201821008 201831006 201936009	402.01-00
	• Non-Exempt Trust 201749007	402.02-00
	• Foreign Situs Trust 201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046	402.03-00
	• Amounts Distributed or Made Available to Beneficiary 201431037 201527042	402.06-00
	• Unrealized Appreciation of Employer's Securities 201242019 201427024 202210004	402.07-00
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	201232036 201233017 201234030 201236032 201242014 201242015 201242017	
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	201317011 201319031 201322041 201323024 201325017 201701021 201731016	
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• Instrumentalities of U.S.	501.01-00
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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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 202527013 202527015 202527016 202528013 202530011 202530013 202530014
 202530019 **202532014 202532015 202532016**

• *Employee Benefit Organization (See Also 0501.09-00)*

501.03-01

201203032 201313033 201351025 201428019 201428024 201824014 201908024
202532014

• *Foundations*

501.03-02

201911008 201335014 201335023 201411037 201436051 201513005 201514016
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• *Trusts*

501.03-03

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• *Unincorporated Associations*

501.03-04

201241010 201731016 201827013 202015019 202405008 202414005 202414008
 202448016 **202532015**

• <i>Corporations</i>	501.03-05
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• <i>Civil Rights Groups</i>	501.03-07
201217021 201701023 201640019	
• <i>Educational Organizations</i>	501.03-08
201252025 201303018 201304011 201305013 201323025 201327015 202134018 201345032 201405024 201415009 201417017 201417018 201424024 201426035 201433020 201435015 201440023 201445014 201503017 201509040 201510059 201516069 201527044 201550043 201608016 201619010 201621016 201644019 201717048 201741001 201819011 201902032 201945029 202222007 202224013 202235012 202304014 202322019 202426015 202451009 202521024	
• <i>Fraternal Beneficiary Societies; Secret Societies (See Also 0501.08-00)</i>	501.03-09
201951012	
• <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
201433020	
• <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> 201701022 202129017	501.03-21
• <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 202521024	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 202510014 202512003 202514009 202515015 202515016 202516008 202517017 202520011 202523007 202523008 202530019 202532012 202532017	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>	501.03-33
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• Civic Leagues and Social Welfare Groups (See Also 0501.03-25)	501.04-00
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• <i>Local Associations of Employees</i>	501.04-01
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• <i>Prepaid Medical Care Association (See Also 0501.03-10)</i>	501.04-02
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• <i>Political Activities Organizations</i>	501.04-03
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• <i>Homeowners Association</i>	501.04-07
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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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• Social Clubs	501.07-00
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• Profit v. Not for Profit	501.07-01
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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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• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)	501.09-00
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• Permissible Benefits	501.09-01
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• <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014 201835011 202236004	501.09-04
• Domestic Fraternal Societies, Orders, and Associations 201240026 201340022 201620014 201721021 201805015 202133015 202222006 202316012 202319021	501.10-00
• Local Benevolent Life Insurance Associations, etc. 201247019 201431031 201814012 202232017	501.12-00
• <i>Mutual Ditch or Irrigation Companies</i> 201246038	501.12-01
• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028	501.12-03
• Cemetery Companies 201409009 201428011 201428029 201605019 202419017 202448015	501.13-00
• Credit Unions 201416009 201447039	501.14-00
• Insurance Companies or Associations With Net Written Premiums of \$350,000Or Less 201713012 201713013 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016	501.15-00
• Organized to Finance Crop Operations 201333014	501.16-00
• Supplemental Unemployment Benefit Trusts 201406018 201411041	501.17-00
• Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015 202052016 202149011 202221010	501.19-00
• Section 501(c)(25) Organizations 202226017	501.25-00
• Religious and Apostolic Organizations 201310047 202523009	501.26-00
• Cooperative Hospital Service Organizations 201218016	501.27-00
• Dedication of Assets to an Exempt Organization 201706019 201841007 201841008 201904016 201940010 201941030 201942011	501.29-00
• Control of Corporation 201224031 201224034 201247017 201428029 201433017 201839015 202020024 202101008 202504021	501.30-00
• <i>Closely Controlled Organizations</i> 201306026	501.30-01

• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047	501.30-02
• <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 202514005 202530014	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 202516008 202530016	501.32-01

• Private v. Public Interest Served

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• Trustees Serve Private Interest

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• "Exclusively" Test	501.35-00
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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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• <i>Fund Raising (See also 0512.06-00)</i>	501.36-04
201323037 201407020 201416010	
• Legislative and Political Propaganda Activities	501.38-00
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	• <i>"Action" Organizations</i> 201415007 201430014 201505042 201908024 201932017 202316011	501.38-01
	• <i>Electing Expenditure Test</i> 201239012 201415007 201804005 202206013	501.38-02
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Section 503	Requirements for Exemption (Exempt v. Not Exempt) 201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008 201928015 202414007 202451019	503.00-00
	• Organizations to Which Section Applies 202309016	503.01-00
	• Future Status of Organizations Denied Exemption 201209007 201209008 201520013	503.03-00
Section 504	Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities	504.00-00
	• Denial of Exemption 201205011 201205013 201217019 201446028 201510059	504.50-00
Section 507	Termination of Private Foundation Status 201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003 201825004 201930017 202017026 202231005 202231006 202231007 202231008 202328004 202328005 202432004 202432005 202432006 202432007 202432008	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
Section 508	Special Rules With Respect to Section 501 (c)(3) Organizations 202119002	508.00-00
	• New Organizations 201446025	508.01-00
	• Governing Instruments 201931011	508.04-00
Section 509	Private Foundation Defined 202023012	509.00-00

	• Definitions	509.01-00
	201418067	
	• <i>Private Foundation</i>	509.01-01
	201306023 201802017 201825004 202047011	
	• <i>Support</i>	509.01-02
	201239011 201240036 201342011 201711014	
	• Exceptions to Private Foundation Status	509.02-00
	201335018 201417018 202023012	
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	202039020 201445015 201507024 201620016 201729025 201733019 201850023	
	201909015 201923027 202023012 202031009 202034007 202034008 202126029	
	202144032 202228019 202235013 202245012 202248017 202305020 202309021	
	202313009 202313010 202344020 202349019 202512004 202522008 202523013	
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	201310045	
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	201206018 201219024 201251019 201701002 201405029 201406020 201410037	
	201424025 201425016 201426029 201429029 201440022 201441019 201451044	
	201501014 201503018 201545027 201626004 202415003	
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	201241018	
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	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	
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	• <i>Rents and Royalties</i>	512.01-01
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	201729013 201729014 201730022	
	• Advertising (See Also 0501.26-02)	512.05-00
	201405029 201837014	
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	201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027 201833013 201844005	
	• Modifications	512.10-00
	201409009 201435017 201441018 201503018 201603032 202027003	
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	• Trusts	513.01-00
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	202002010	
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	201221024 201418061 201434024 201434026 201603032 201702002 201703005 201740002 202225007	
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	201206018 201246040 201740002	
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	201244005 201327008	
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	201216034	
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	201438014 201611002 201909003 202506004	
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	201241005 201721013 201729020	
	• Partnership Agreement	704.01-00
	201517006 201537002 201537003	

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	• Termination 201244004 201326007 201528007 201619001 201643016 201643017 201643018 201643019 201723008 201723009	708.01-00
	• Merger, Conversion or Consolidation 201619001 201643016 201643017 201643018 201643019 201929019	708.02-00
	• Division 201619001 201643016 201643017 201643018 201643019	708.03-00
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• Timeliness of Election**754.02-00**

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	• <i>Organizations Treated as a Partnership</i> 201329003	761.01-01
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	• <i>Look-Through Diversification</i> 201540004	817.08-04
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	• <i>Alternative Tax Small Companies</i> 201433012 201744009 201845024 201950003 202040004 202102008	831.02-00
	• <i>Whether Company Qualifies as Insurance Company</i> 201219009 201219010 201219011 201224018 201351006 201419007	831.03-00
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	• <i>Organizations Subject to Sec. 833</i> 201642026	833.03-00
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	• Gross Income Requirement 201206015 201319003 201406007 201425009 201524020 201716001 201716024 201716025 201716026 201716027 201716028 201716029 201716030 201716031 201716032 201716033 201716034 201716035 201716036 201716037 201716038 201716039 201716040 201716041 201716042 201716046 201717020 201717021 201717022 201717024 201717025 201717026 201717027 201717028 201717029 201717031 201717032 201717033 201717034 201717035 201718030 201718032 201719021	851.02-00
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	• General Rule 201244003	855.01-00

Section 856

Definition of Real Estate Investment Trust

856.00-00

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 201218007 201226004 201232032 201234006 201238009 201244012 201250019
 201251005 201252009 201304004 201310020 201311009 201313017 201314002
 201315007 201316013 201317001 201320007 201323016 201327006 201328018
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 201428004 201428005 201429017 201429024 201431018 201431020 201432014
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 201516018 201516049 201521006 201523015 201528006 201537020 201546006
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 201843004 201848008 201904005 201917006 201923023 201928013 201929014
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 202002009 202002012 202006001 202012003 202012012 202015015 202020007
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 202051004 202051006 202051008 202053008 202102002 202104002 202104008
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 202148004 202148005 202149005 202205003 202205004 202205005 202205006
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 202517001 202517004 202517012 202518002 202518003 202518004 202518005
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202532001

• Income Requirements

856.01-00

201225008 201225009 201246013 201407011 201418022 201428002 201433005
 201518010 201522002 201524017 201527012 201527013 201546006 201602003
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 201816003 201820012 201841002 201845001 201848013 201901001 201907001
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 202419008 202419009 202424011 202506007 202522001

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856.02-00

201236006 201315007 201406009 201428002 201450017 201503010 201515009
 201518010 201521006 201524017 201551007 201602003 201628009 201740017
 201820012 201930003 202002009 202002012 202031001 202424011 202506007

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856.03-00

201225008 201225009 201530014 201848008 201917006 202038009

• Rents From Real Property

856.04-00

201206001 201225008 201225009 201250003 201250008 201301007 201320001
 201320002 201334033 201341015 201450017 201549013 201716044 201740017
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 202150014 202205001 202211002 202304003 202317017 202317018 202413004
 202415001 202510011 202510012 202530005

• Interest

856.05-00

202510011 202510012

• Not Dependent on Profit

856.05-01

202205001

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	• Allocation and Apportionment of Deductions (In General) 201446018	861.08-00
	• <i>Apportionment</i> 201614031	861.08-02
	• <i>Net Operating Losses</i> 201228013	861.08-12
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	• <i>Apportionment Rules -- Corporations</i> 201423001 201718034	861.09-05
	• <i>Asset Method of Apportionment</i> 201210019 201210020 201223001 201320017 201701018 201335008 201505036 201638012 201702036 201744014	861.09-06
	• <i>Fair Market Value Method</i> 201320017 201701018 201335008 201423001 201505036 201638012 201702036 201718034 201718035 201744014 201744015 201744016	861.09-07
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	• Interest deductions	882.07-00
	• <i>Liability/Asset Ratio</i> 201908016	882.07-02
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	• <i>Incorporation of a U. S. Business</i> 202245005 202249013 202527001	884.08-40

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	• U.S. Property Defined 201516064	956.03-00
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	201216006 201221003 201224025 201237006 201242001 201304001 201305002 201310018 201327001 201327004 201327005 201618007 201634002 201634020 201701003 201701010 202021017 201335002 201336013 201341023 201343011 201343015 201346003 201347006 201347018 201349003 201351012 201351015 201404008 201411008 201418040 201421010 201429020 201433004 201434002 201436002 201436041 201440019 201441012 201444018 201451026 201502005 201506006 201516013 201516052 201519020 201521010 201527037 201528002 201532005 201533003 201535001 201535014 201536001 201536008 201540002 201543009 201544010 201544011 201548014 201552003 201552005 201601003 201604007 201622022 201628017 201629006 201631010 201633007 201634002 201634020 201635003 201638008 201640003 201641007 201642012 201645003 201649004 201652018 201708001 201712011 201714013 201717015 201717017 201722010 201722024 201726009 201736005 201744010 201745003 201746018 201746021 201748005 201750005 201751010 201807005 201809001 201809002 201817007 201833001 201839007 201839008 201842005 201904009 201909001 201917005 201918014 201922025 201937002 201940003 201943013 202104009 202122010 202122012 202126021 202229004 202303011 202314001 202314013 202317016 202322017 202347003 202347010 202411002 202436001 202506010 202515010 202517016	
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	201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012 201238004 201243004 201243006 201245007 201308016 201319018 201320009 201326014 20134003 20134004 201308016 201334006 201342001 201418007 201418017 201418031 201418032 201419001 201419011 201436043 201443004 201516008 201516020 201516022 201516023 201525001 201527032 201528024 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201536010 201628008 201638004 201647001 201702005 201702006 201709020 201722007 201737011 201812001 201812002 201812005 201814001 201814002 201814005 201817012 201817013 201817014 201817016 201818005 201833015 201834011 201835001 201845020 201928004 201932001 201932002 201932003 201932004 201932005 201932006 201932007 201932008 201932009 201932010 202108001 202108002 202108003 202108004 202108005 202108006 202116002 202116003 202116004 202133005 202146001 202203009 202216001 202216002 202216003 202216004 202216005 202216006 202224010 202227004 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 202313006 202316008 202317001 202317010 202317011 202318010 202318011 202318012 202318013 202318014 202322005 202432012 202432013 202504006 202504007	
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	201221004 201525010 201730012 201730017 201730018 201730019	
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	202339008	
	• <i>Property Differing Materially</i>	1001.02-07
	201443004 201516022 201516023	
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	201418007 201845020 202235004	
	• Allocation of Basis	1011.01-00
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	201245006 201544002 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201744006 201744007 201744008 201751001 201751002 201751003 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 201852009 201852014 202006002 202006003 202006004 202006005 202006006 202007010	
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	201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003 20134004 201418007 201419001 201426016 201436043 201525001 201604001 201702005 201702006 201709020 201722007 20133005 202303004 202303005 202303006 202303007 202303008 202303009 202303012	
	• Acquired by Gift After December 31, 1920 202322005	1015.02-00
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	201234018 201242003 201302009 201313024 201411036 201416006 201648013 201706009 201834010 201944006 202053007 202124008 202335002 202416012 202449007 202450005 202450006 202450007 202450008 202450009 202520001	
	• Property Held For Productive Use or Investment 201601011 201605017 202416012 202449007 202450005 202450006 202450007 202450008 202450009	1031.01-00
	• Like Kind Property 201216007 201238027 201531009 201532021 201706009 201850014 202124008 202309007	1031.02-00
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	• Deferred Exchanges 201238027 201242003 201252018 201308020 201308020 201332010 201416006 201437012 201648013 202520001	1031.05-00
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	202001016 201333010 201333011 201924017 201925011 201925012 202042002 202042003 202125006 202318004	
	• General Rule 202001016 201609003 201636034 201702034 201816008 201821012 201924017 201925011 201925012 202042002 202042003 202125006 202318004 202350001	1033.01-00
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	• Special Rule for Outdoor Advertising Displays 201450004 202344008	1033.07-00
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	• Transfers Incident to Divorce 201901003	1041.01-00
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	• Nonrecognition of Gain 201435014	1042.01-00
	• Recapture on Disposition of Qualified Replacement Property 202206009	1042.05-00
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	• Election to Substitute Fair Market Value 202114016 202137003 202227009	1059.06-00
	• <i>Written Determination</i> 202114016 202137003 202227009	1059.06-02
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	• Applicable Asset Acquisition 202449012 202449013	1060.03-00
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	• Special Rule for Identified Straddles 201241005 201515001	1092.02-00
	• <i>Defined</i> 201515001 202445015 202503002	1092.02-01
	• Mixed Straddles 201543008 201615001 201637011 201639004 201820014 202107004 202107005 202107006 202107007 202107008 202210009 202344011 202415004 202446010	1092.05-00
	• <i>Mixed Straddle Account</i> 201327007 201516010 201637011 201820014 201848015 202415004 202446010	1092.05-02
	• Straddle Defined 201310027	1092.06-00
	• Qualified Covered Call Options 201317009	1092.07-00
	• Definitions and Special Rules 201241005	1092.08-00

Section 1202	50-Percent Exclusion for Gain from Certain Small Business Stocks 201436001 201603010 201603011 201603012 201603013 201603014 201636003 201717010 202114002 202125004 202144026 202204007 202221006 202319013 202342013 202342014 202342015 202352009 202418001	1202.00-00
Section 1221	Capital Asset v. Not a Capital Asset 201203003 201208038 201209014 202309015 • Property Held Properly In Inventory 202309015 • Property Held Primarily For Sale In Ordinary Course of Business 202309015 • Securities 202419005 • <i>Business Hedges</i> 202419004 202419006 202419007 202419008 202419009	1221.00-00 1221.01-00 1221.02-00 1221.12-00 1221.12-02
Section 1222	Other Terms Relating to Capital Gains and Losses 201642035	1222.00-00
Section 1223	Holding Period of Capital Assets 201204001 201204002 201204003 201204004 201204005 201216010 202134003 202134004 201418007 201436043 201443004 201516022 201516023 201525001 202133005 202303004 202303005 202303006 202303007 202303008 202303009 202303012 202322005 202432012 202432013 • Reorganization 202244008 202246005	1223.00-00 1223.10-00
Section 1234	Option to Buy or Sell 201547004 • Gain or Loss of Purchaser 201214021 • Sale v. Option 201547004	1234.00-00 1234.01-00 1234.03-00
Section 1234A	Gains or Losses From Certain Terminations 201642035 • Right or Obligation With Respect to Personal Property 202224010	1234A.00-00 1234A.01-00
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Section 1253	Transfers of Franchises, Trademarks, and Trade Names 201322020 202120005	1253.00-00
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	• Definitions	1256.07-00
	• <i>Qualified Board or Exchange</i>	1256.07-05
	201322033 202451018 202506011	
Section 1258	Recharacterization of Gain from Certain Transactions	1258.00-00
	201501012	
Section 1272	Current Inclusion in Income of Original Issue Discount	1272.00-00
	• OID Election	1272.05-00
	201435004 201720004 202340007	
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	• Integration	1275.08-00
	201614010 202034003 202116008 202118006 202122011 202201010 202223013 202223014	
Section 1276	Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income	1276.00-00
	202328019	
	• Accrued Market Discount	1276.02-00
	• <i>Constant Interest Rate Election</i>	1276.02-02
	201619004 202124006 202124007	
	• Treatment of Nonrecognition Transactions	1276.03-00
	202328019	
	• <i>Transferred Basis Property</i>	1276.03-01
	202328019	
	• Special Rules	1276.04-00
	202328019	
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	• Election to Include Market Discount Currently	1278.02-00
	202340007	
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	201229003 201701017 201502006 201502007 202446009	
Section 1295	Qualified Electing Fund	1295.00-00
	202344015 202432003 202526012 202528012	
	• Time For Making Election	1295.02-00
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	• <i>Retroactive Elections</i>	1295.02-02
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Section 1296	Passive Foreign Investment Company 201244003 201311014 201447003 201806001 201806002 201806003 201806004 201845015 201845016 201845018 201930005 201930006 201930007 201930008 202041006 202110016 202226006 202235007 202423007 202426014 • Characterization of Income • <i>Application of Income Look-Through Rules</i>	1296.00-00 1296.02-00 1296.02-02
Section 1297	Special Rules 201322009 201515006	1297.00-00
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Section 1311	Correction of Error 201208027 201313027 • Inconsistent Position v. No Inconsistent Position • Correction Not Barred v. Barred at Time of Error	1311.00-00 1311.01-00 1311.02-00
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201203006 201216027 201232003 201233014 201237015 201238018 201238019
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202507006 202520002 202521003 202521009 202521021 202526004

• *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
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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
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202438010 202438011 202450003 202506003 202520002

• *Non-Resident Alien as Shareholder*

1361.01-03

201312023 201545015 202004001 202344002 202419011 202430002

• *More than One Class of Stock*

1361.01-04

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• <i>Ineligible Corporation</i>	1361.01-05
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• <i>Certain Trusts Permitted as Shareholders</i>	1361.03-00
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• <i>Grantor Trusts</i>	1361.03-01
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• <i>Qualified Subchapter S Trusts</i>	1361.03-02
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• <i>Electing Small Business Trusts</i>	1361.03-03
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• Qualified Subchapter S Subsidiary

1361.05-00

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• Election After Termination 1362.01-02

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• Late Elections

1362.01-03

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 202518001 202521010 202522004 202525011 202527004 **202532010**

• Termination of Election

1362.02-00

201201006 201205002 201206009 201217009 201226013 201232023 201237001
 201238017 201243009 201252001 201306004 201306005 201320008 202021016
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202532006

• <i>Ceases to be Small Business Corporation</i>	1362.02-02
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• <i>Passive Investment Income</i>	1362.02-03
201223007 201226013 201229007 201232023 201244002 201248001 201306004	
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• <i>S Termination Year</i>	1362.03-00
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• Inadvertent Terminations

1362.04-00

201201005 201201006 201201009 201202002 201202003 201203002 201203007
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202532006

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 201237017 201421015 201440013	1367.00-00
Section 1368	Distributions 201207002 201216027 201328025 202345005 • Accumulated Adjustments Account 201421015 201440013 201446021	1368.00-00 1368.01-00
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) 201202014 201219003 201314008 201348007 201722008	1374.00-00
Section 1375	Tax Imposed On Certain Passive Investment Income 202005004 202524003	1375.00-00
Section 1378	Taxable Year of S Corporations 202141023	1378.00-00
Section 1381	Organizations to Which Part Applies 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001 • 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 202515005 202520009 202522002 202526001 202526002 202526009 202526010 202526011 202528007 202528008 202530008 202531007 202532009	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 <i>1402.01-01</i> <i>1402.01-03</i> 1402.05-00

Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201202001 201311006 201727005 201727006	1441.00-00
	• Who must Withhold	1441.01-00
	• <i>Liability of Withholding Agent</i> 201428007	1441.01-02
	• Income Subject to Withholding v. Not Subject to Withholding 202527006	1441.02-00
	• <i>Fixed or Determinable Annual or Periodic Income</i> 202527006	1441.02-01
	• <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 202527006	1442.00-00
Section 1443	Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding)	1443.00-00
	• Income Subject to Withholding 201808010	1443.02-00
Section 1445	Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00). 202449011	1445.00-00
	• Withholding With Respect to Distributions From Publicly Traded Partnerships Trusts and REITs. 202449011	1445.08-00
Section 1461	Liability for Withheld Tax 201503013	1461.00-00
	• Responsibility of Withholding Agent 202527006	1461.02-00
Section 1501	Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) 201213012 201306007 201726015 202035012 202111013 202130016 202234012 202428009 202435016	1501.00-00
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201749002 201341018 201342004 201402001 201414009 201418033 201418043 201930012 201936004 201949008 202008002 202013008 202035012 202111013 202121004 202229030 202231014 202236007 202248009 202249009 202310014 202317019 202334014 202340016 202348015 202352022 202406004 202417006 202417018 202427004 202436008 202445003 202515008 202516005 202519003 202524004	1502.00-00
	• Computation of Tax Liability 202412009	1502.02-00
	• Consolidated Investment Credit 202347009	1502.03-00
	• Consolidated Foreign Tax Credit 202348014	1502.04-00

• Liability for Tax 201644018	1502.06-00	
• Overall Foreign Loss Recapture Rules 201452002	1502.08-00	
• Intercompany Transactions 201208034 201243013 201312027 201612006 201336018 201339001 201402001 201411007 201507006 201524016 201528007 201540001 201603002 201605014 201610004 201722012 201723008 201723009 201726012 201828006 201830005 201936004 202126003 202219002 202236007 202240017 202248009 202305010 202334014 202417006 202417018 202516005	1502.13-00	
• <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	
• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
• Limitation on Built-in Losses 201232011	1502.15-00	
• Excess Losses 201749002 201350007 201441010 201930012 202305010	1502.19-00	
• Consolidated Net Operating Loss Deduction 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 202524008	1502.21-00	
• Basis of Property 201828006	1502.31-00	
• Investment Adjustment 201213013 201214012 201339001 201411007 201430002 201550028 201641019 201921003 201936004 202410011	1502.32-00	
• Earnings and Profits 201411007 201936004	1502.33-00	

• Accumulated Earnings Tax on Separate Basis 201316008	1502.47-00
• Life and Non-Life 201210015 201213012 202045003 202445003	1502.50-00
• Filing Requirements 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 202519003	1502.75-00
• <i>When Group Remains in Existence</i> 201228002 201314028 201350007 201424010 201505006 201933009 202218001 202309002 202426005 202524004 202524007 202530003	1502.75-10
• <i>Common Parent No Longer in Existence</i> 201250017 201326006	1502.75-11
• Taxable Year of Members of Group 201520001 201414015 201520001 201843002 201933009 202032004	1502.76-00
• <i>Income Allocation</i> 201235003 201542007	1502.76-01
• Common Parent Agent for Subsidiaries 201522005 201552025 202231014	1502.77-00
• Separate Return Years 201251003 201324004	1502.79-00
• Applicability of Other Provisions of Law 201650013	1502.80-00
• Consolidated Returns for Subsequent Years 201324004	1502.89-00
• Election to File Separate Returns	1502.90-00
• <i>Changes in Affiliated Groups</i> 201251003	1502.90-01
• Affiliated v. Not Affiliated 202518014	1502.91-00
• <i>Stock Ownership Requirement</i> 202518014	1502.91-01
• Carryover and Carryback 201228005 201312019	1502.92-00
• Intercompany Transactions 201208034 201402001 202145025 202335001	1502.93-00
• Stock Transactions 201208034	1502.94-00
• Application of Section 382 with Respect to a Consolidated Group 201414009 201511012 202229030	1502.98-00

	• <i>Rules Upon Becoming a Member</i> 202035012	1502.98-03
	• <i>Apportionment</i> 201207003 201414009 202229005 202229030 202435001 202509012	1502.98-05
	• <i>Limitation on Use of Credits and Net Capital Losses</i> 201435012	1502.98-08
	• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 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	
	• <i>Affiliated Group v. Not an Affiliated Group</i> 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004 202049002	1504.01-00
	• <i>Includible Corporation v. Not an Includible Corporation</i> 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 201405009	1563.00-00
Section 2001	Imposition and Rate of Tax	2001.00-00
	201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201732029 201817012 201817013 201817014 201817016 202108001 202108002 202108003 202108004 202108005 202108006 202152006	
	• <i>Determination of Amount of Taxable Estate</i> 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 202513003	
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 202134004 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	2033.01-00
	201323007	
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death	2035.00-00
	201223012 201238004 201647001 201702005 201709020 201947001 201947002 201947003 201947004 201947005 201947006	
	• Inclusion of Certain Property in Gross Estate	2035.01-00
	201323007 201342001 201702006	
	• Coordination with Other Code Sections	2035.06-00
	201327010	

Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)	2036.00-00
	201210008 201218003 201233008 201235006 201238004 201245007 201322025 201342001 201345026 201345027 201345028 201417001 201417002 201418007 201429009 201432005 201433006 201434004 201434005 201436003 201436043 201442042 201442043 201442044 201442045 201442046 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201544005 201604001 201647001 201702005 201702006 201709020 201722007 201723002 201723003 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 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	2036.01-00
	201735005 201947001 201947002 201947003 201947004 201947005 201947006 202303004 202303005 202303006 202303007 202303008 202303009 202303012	
	• Retention of Right to Designate Who Shall Enjoy Property or Income	2036.02-00
	201323007	
Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)	2037.00-00
	201323007 201342001 201345004 201345026 201345027 201345028 201418007 201432005 201433006 201434004 201434005 201436003 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201525001 201647001 201702005 201702006 201709020 201722007 201947001 201947002 201947003 201947004 201947005 201947006 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) 201216005	2040.00-00
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate)	2041.00-00
	201209003 201210008 201214022 201218003 201229005 201231007 201243001 201634015 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201429009 201436036 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201613007 201614006 201614007 201614008 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201803003 201817002 201817003 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845006 201845029 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201908008 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 202009012 202014001 202014002 202014003 202014004 202014005 202020008 202020009 202020010 202108001 202108002 202108003 202108004 202108005 202108006 202120003 202152006 202217005 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023	
	• 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	2041.03-00
	201207001 201208003 201208004 201634016 201634017 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201634016 201634017 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201707007 201707008 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 202006002 202006003 202006004 202006005 202006006 202007010 202017018	
	• Special Powers	2041.04-00
	202120003	
	• Exercise of Powers	2041.05-00
	201425007 202120003	
	• Effect of State Laws	2041.12-00
	201920001 201920002 201920003	
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate)	2042.00-00
	201235006 201328030 201919002 201919003	
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i>	2042.07-09
	201327010	
Section 2043	Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)	2043.00-00
	201206005	
Section 2044	Certain Property for which Marital Deduction was Previously Allowed	2044.00-00
	201528014 201536010 201603004 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006 202146001 202339008	
Section 2053	Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)	2053.00-00
	201206005	
	• Claims Against the Estate	2053.09-00
	• <i>Consideration v. No Adequate Consideration</i>	2053.09-09
	201745012	
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)	2055.00-00
	201216045 201236022 201316004 201450003 201702004 201803003 201845014 201850009 201930017 201933007	
	• Transfers Not Exclusively for Charitable Purposes	2055.07-00
	201947007	
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	202145026	
	• <i>Unitrust Lead Interest</i>	2055.12-06
	202233014	
	• <i>Guaranteed Annuity Lead Interest</i>	2055.12-07
	201933007	
	• <i>Reformations of Nonqualifying Interests</i>	2055.12-10
	201333006	

Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)	2056.00-00
	201243004 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018 201830001 201845014 201850008 201923004 201937011 201943010 201946009 202233014 202249006 202339008 202352016 202403011 202441005 202441006 202451016 202503007 202504002 202504004 202517010 202532003	
	• Terminable Interests	2056.01-00
	201731006 201450002 201624015 201717001 201751005 201850010 201937011 202230007 202341004	
	• Interest of Spouse Conditional on Survival for Limited Period (Six-Month Rule)	2056.03-00
	202133010	
	• Qualified Terminable Interest Property	2056.07-00
	201303003 202001012 202021003 202134010 201410011 201426016 201447008 201528014 201536002 201536010 201603004 201608001 201615004 201636019 201721006 201832003 201903014 201907002 201923004 201942008 201943007 201943010 201946009 202005016 202009012 202016001 202016002 202016003 202016004 202016005 202016006 202115002 202133010 202146001 202229028 202234002 202242002 202244007 202247005 202249006 202339008 202403011 202407004 202424016 202441005 202441006 202451016 202504002 202504004 202504006 202504007 202517009 202517010	
	• <i>Effective Election</i>	2056.07-01
	201345006 201636026 201714020 201923004 202238008 202418012 202524009	
	• <i>Partial Election</i>	2056.07-02
	201447008 202517009	
	• <i>Qualifying Interest</i>	2056.07-03
	201410011	
	• Special Rule for Charitable Remainder Trusts	2056.08-00
	202233014	
	• Passed From Decedent v. Not Passed From Decedent	2056.13-00
	201410011 201416007	
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen	2056.19-00
	201634018 201634018 201830001	
	• <i>Exception For Property Transferred to Qualified Domestic Trust</i>	2056.19-02
	201634018 201634018 201830001	
Section 2056A	Qualified Domestic Trusts (Deductible v. Not Deductible)	2056A.00-00
	201243012 201634018 201406003 201429012 201516055 201622021 201622025 201628011 201634018 201640006 201647002 201830001 201903012 201928009 202120004 202146008 202202006 202244005 202332013 202338006	
Section 2203	Definition of Executor	2203.00-00
	201405016	
Section 2207	Liability of Recipient of Property Over Which Decedent Had Power of Appointment	2207.00-00
	202339008	
Section 2207A	Right of Recovery in the Case of Certain Marital Deduction Property	2207A.00-00
	201243004 201303003 201426016 201536010 202009012	
Section 2209	Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States	2209.00-00
	201924009	

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
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201436026 201436027 201436028 201436029 201436030 201436031 201436032
201438010 201438011 201438012 201438013 201438016 201440008 201440009
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201812001 201812002 201812005 201814001 201814002 201814005 201817012
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202015004 202015005 202015006 202015007 202015008 202015009 202015010
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202017005 202017006 202017011 202017012 202017013 202017014 202017018
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202146001 202216001 202216002 202216003 202216004 202216005 202216006
202228003 202228004 202228005 202228006 202228007 202228008 202228009
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202229021 202229022 202229023 202313006 202317001 202317010 202317011
202318010 202318011 202318012 202318013 202318014 202343005 202343006
202343007 202343008 202343009 202343010 202343011 202343012 202343013
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
202134003 202134004 201341005 201345005 201406008 201418001 201434019
201434020 201438016 201442042 201442043 201442044 201442045 201442046
201443004 201448018 201451005 201509002 201509003 201509004 201509005
201509006 201509007 201509008 201509009 201509010 201509011 201509012
201509013 201509014 201509015 201509016 201509017 201509018 201510009
201510010 201510011 201510012 201510013 201510014 201510015 201510016
201510017 201510018 201510019 201510020 201510021 201510022 201510023
201511002 201511003 201511004 201511005 201511006 201511007 201511008
201511009 201511010 201515002 201515003 201515004 201515005 201516008
201516019 201516020 201516022 201516023 201516036 201521002 201521003
201521004 201525001 201527011 201528029 201530008 201530009 201530010
201530011 201530012 201530013 201531003 201531004 201531005 201531006
201532008 201532009 201532010 201532011 201532012 201532013 201543006
201604001 201606002 201628008 201633022 201633023 201634016 201634017
201647001 201706002 201711002 201712003 201712004 201712005 201718014
201719008 201723002 201723003 201735005 201735009 201803003 201812001
201812002 201812005 201814001 201814002 201814005 201817002 201817003
201817012 201817013 201817014 201817016 201818005 201820007 201820008
201825007 201832007 201833015 201845006 201932001 201932002 201932003
201932004 201932005 201932006 201932007 201932008 201932009 201932010
201938004 201938005 201938006 201947001 201947002 201947003 201947004
201947005 201947006 202009012 202011001 202011002 202011003 202011004
202011005 202013001 202013002 202013003 202013004 202013005 202014006
202014007 202014008 202014009 202014010 202015004 202015005 202015006
202015007 202015008 202015009 202015010 202015011 202015012 202015013
202017001 202017002 202017003 202017004 202017005 202017006 202017011
202017012 202017013 202017014 202020008 202020009 202020010 202108001
202108002 202108003 202108004 202108005 202108006 202120003 202206008
202215015 202216001 202216002 202216003 202216004 202216005 202216006
202217005 202224008 202228003 202228004 202228005 202228006 202228007
202228008 202228009 202228010 202228011 202228012 202229010 202229011
202229012 202229013 202229014 202229015 202229016 202229017 202229018
202229019 202229020 202229021 202229022 202229023 202239004 202301001
202313006 202317001 202317010 202317011 202318010 202318011 202318012
202318013 202318014 202343005 202343006 202343007 202343008 202343009
202343010 202343011 202343012 202343013 202343014 202343015 202343016
202343017 202343018 202343019 202343020 202343021 202432012 202432013
202432016 202446006 202446007 202509010 202518008 202518009 202528006

• **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
201426015 201428003 201432008 201442017 201443002 201443013 201510029
201519014 201523003 201529002 201529003 201532017 201536007 201536012
201536013 201539001 201549025 201552006 201602001 201613009 201614016
201622005 201622006 201622013 201626020 201628007 201628018 201635005
201636020 201636022 201638017 201638020 201639002 201639003 201640013
201644001 201644002 201653013 201718026 201718031 201724007 201724008
201724015 201729007 201729018 201736017 201737006 201737007 201738008
201738009 201743004 201743005 201803001 201803002 201811003 201820015
201826001 201826006 201834005 201836004 201836007 201839003 201839012
201839014 201850008 201850009 201852005 201852006 201852007 201852008
201903001 201903002 201903003 201903004 201903005 201903006 201920001
201920002 201920003 201921001 201923022 201924001 201924002 201924015
201924016 201925001 201925013 201927013 201927014 201927015 201929003
201929004 201929005 201929006 201929010 201929011 201936001 201937009
201937010 201937011 201941008 201941009 201941010 201941011 201941012
201941013 201941014 201941015 201941016 201941017 201941018 201941019
201941020 201941021 201941022 201941023 201944008 202007011 202007012
202007013 202017009 202017010 202019011 202107001 202107002 202117002
202117003 202120001 202133006 202133007 202133008 202145014 202148002
202148003 202205019 202210011 202220009 202233002 202244003 202247007
202248006 202309006 202313004 202313008 202316006 202326005 202326011
202326012 202326016 202337003 202337006 202342008 202403008 202403009
202419002 202420007 202420008 202420016 202420017 202425004 202425005
202428002 202428004 202434009 202434010 202435010 202435011 202439005
202439009 202440002 202440003 202447003 202449004 202449005 202450001
202451010 202451011 202501004 202507008 202520007

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

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

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

201242005 201321005 201321006 201330015 202001002 202001003 201330015
201407001 201418026 201419004 201433008 201438001 201444019 201517001
201532031 201548001 201548002 201714008 201743004 201743005 201834005
202210010

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

201731006 201340014 201447013 201624015 201937011 202116006 202202007
202229028 202242002 202343029 202346006 202351004 202351005

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 202532003	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 202515014	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 202531009	
	• 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
	• <i>Amount Involved</i> 202243008	4941.05-02
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 202531009	
	• Initial 15% Tax on Undistributed Income	4942.01-00
	• <i>Non-Application to Operating Foundations</i> 201710005 201830003	4942.01-01
	• Definitions of Principal Terms 201243015 201335019 202231010	4942.03-00
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• Section 42; Low-Income Housing Credit	9100.01-00
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• Section 59(e)	9100.02-00
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• Development Expenditures	9100.02-05
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• Exploration Expenditures	9100.02-06
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• Section 146; Volume Cap	9100.03-00
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• Section 168; MACRS	9100.04-00
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• Section 266; Carrying Charges	9100.05-00
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• Section 338(g); Election Under Section 1.338-1T(c)(1)	9100.06-00
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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T	9100.07-00
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• Section 367; Foreign Corporations	9100.08-00
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• Section 442; Accounting Periods	9100.09-00
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• Section 446	9100.10-00
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• <i>Accounting Methods</i>	9100.10-01
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• Section 472; LIFO Election	9100.11-00
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• Section 663; Special Rules Applicable to Sections 661 and 662	9100.12-00
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• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property	9100.15-00
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• Section 911; Citizens or Residents of the United States Living Abroad	9100.17-00
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• Section 1502; Election to File Consolidated Return	9100.20-00
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• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation	9100.21-00
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• Other

9100.22-00

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- Section 709; Election to Amortize Organizational Expenses Provided in Section 709(b)
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- Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year
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- Regulation Section 1.337(d); Loss on Stock of Subsidiary
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- Section 195; Start-Up Expenditures
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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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