

# 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) 622-7570.

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	<ul style="list-style-type: none"> <li>• Section 306 Stock v. Not 306 Stock 201308001 201308001</li> </ul>	306.01-00
<b>Section 311</b>	<b>Taxability of Corporation on Distribution</b>	<b>311.00-00</b>
	201352007 201405005 201421015	
	<ul style="list-style-type: none"> <li>• With Respect to its Stock 201405005</li> </ul>	311.01-00
<b>Section 312</b>	<b>Effect on Earnings and Profits (Decrease v. No Decrease)</b>	<b>312.00-00</b>
	201330002 201330002	
	<ul style="list-style-type: none"> <li>• Allocation in Separations 201240017 201249012 201330002 201330002</li> </ul>	312.09-00
<b>Section 317</b>	<b>Other Definitions</b>	<b>317.00-00</b>
	<ul style="list-style-type: none"> <li>• Redemption of Stock v. Not a Redemption 201247010</li> </ul>	317.02-00
<b>Section 331</b>	<b>Gain or Loss to Shareholders in Corporate Liquidations</b>	<b>331.00-00</b>
	201211020 201252008 201330004 201330004 201334006	
	<ul style="list-style-type: none"> <li>• Year Liquidation Occurs 201228023</li> </ul>	331.04-00
	<ul style="list-style-type: none"> <li>• Form v. Substance 201252008</li> </ul>	331.07-00
<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b>	<b>332.00-00</b>
	201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201308002 201333007 201350001 201352007 201404002 201406005 201411002 201418039 201418046 201433007 201441010 201443017 201445008 201452016	
	<ul style="list-style-type: none"> <li>• Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001</li> </ul>	332.01-00

	• Debts of Parent to Subsidiary 201213018	332.07-00
<b>Section 336</b>	<b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b> 201237017 201418025	<b>336.00-00</b>
	• Liquidation in a Reorganization	336.03-00
	• <i>Distribution of Property to a Related Person</i> 201418025	336.03-01
	• <i>Disqualified Property</i> 201418025	336.03-02
	• <i>Liquidation to which section 332 Applies</i> 201328003	336.03-05
<b>Section 337</b>	<b>Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)</b> 201404004	<b>337.00-00</b>
	• Section 332 Liquidations 201404004	337.10-00
	• Conversion to Tax Exempt	337.14-00
	• <i>Transfer of Substantially All Assets to Tax Exempt</i> 201404004	337.14-01
	• Loss Disallowance 201310015	337.16-00
	• <i>Allowable Worthless Stock Loss</i> 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	337.16-02
<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b> 201211009 201213013 201214012 201351004 201412012 201429016 201435002	<b>338.00-00</b>
	• Express Election 201214018 201412012	338.01-00
	• <i>Time in which Election must be made</i> 201206010 201246021 201338011 201437005 201438018	338.01-02
	• Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004	338.02-00
	• Consistency Rules 201213013 201214012	338.04-00
	• Purchase from Related Corporation 201203004	338.09-00
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 201203004	338.80-00
<b>Section 341</b>	<b>Collapsible Corporations</b> 201209025	<b>341.00-00</b>
<b>Section 351</b>	<b>Transfer to Corporation Controlled by Transferor</b> 201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019	<b>351.00-00</b>

	• Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007	351.01-00
	• Series of Transactions 201212001	351.02-00
	• Constructive Exchange 201350001	351.11-00
	• Section 351 v. Section 304 (See Also 0304.01-01) 201228034	351.12-00
<b>Section 354</b>	<b>Exchanges of Stock and Securities in Certain Reorganizations</b>	<b>354.00-00</b>
	• Exchange v. Liquidation 201423010	354.01-00
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b> 201202007 201208017 201213001 201213005 201216027 201228030 201228033 201229002 201232033 201236014 201238018 201240013 201244006 201245020 201252017 201305003 201306010 201310023 201312017 201323017 201325009 201328024 201330002 201330022 201330002 201330022 201333007 201334009 201334032 201337003 201338040 201339001 201340009 201341026 201347005 201349006 201352007 201402002 201402002 201407005 201411012 201416002 201416005 201418018 201418030 201419005 201419010 201419012 201422018 201423012 201424006 201424009 201424013 201426004 201437006 201441009 201441010 201441016	<b>355.00-00</b>
	• Spin-Off 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 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	355.01-00
	• Split-Off 201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201308017 201308018 201330002 201330007 201337003 201350007 201352007 201403002 201403002 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005	355.01-01
	• Split-Up 201402002 201402002 201418018 201423012	355.01-02
	• Non Pro Rata Distributions, etc. 201233016	355.02-00
	• Active Business 201219003 201251006 201333003 201407005 201418039 201418046 201426007 201429006 201436033	355.03-00
	• Five-Year Requirement 201251006	355.03-01

	• Business Purpose 201308017 201308018 201308017 201308018	355.04-00
	• Control 201437013	355.05-00
	• <i>Distribution of Control</i> 201437013	355.05-01
	• Distributions Within a Consolidated Group 201305003 201352007 201445008	355.09-00
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201249011 201250021 201324009	355.10-00
<b>Section 356</b>	<b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized)</b> 201424017	<b>356.00-00</b>
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b>	<b>357.00-00</b>
	• Liabilities in Excess of Basis	357.02-00
	• <i>Exceptions</i> 201230008 201348006 201431002	357.02-02
<b>Section 358</b>	<b>Basis to Distributees</b>	<b>358.00-00</b>
	• Allocation of Basis 201411006 201437007	358.02-00
<b>Section 361</b>	<b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)</b> 201228033 201409003	<b>361.00-00</b>
	• Exchanges Not Solely in Kind 201423010 201440014	361.01-00
	• Distributions	361.02-00
	• <i>Certain Transfers to Creditors</i> 201228033 201409003	361.02-02
<b>Section 362</b>	<b>Basis to Corporations</b> 201411006 201418013 201418034 201418041 201418042 201441014	<b>362.00-00</b>
	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201418013 201418041 201418042	362.01-00
<b>Section 367</b>	<b>Foreign Corporations</b> 201348011 201432002	<b>367.00-00</b>
	• Transfer to Foreign Corporations Subject to Section 367(a) 201321018	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018	367.03-00
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009	367.03-01
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018	367.03-13
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018	367.30-00



	• Treatment of Distribution Described in Section 367(e) 201348011 201423006	367.40-00
	• <i>Liquidations Under Section 332</i> 201348011	367.40-02
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b>	<b>368.00-00</b>
	201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201308001 201308017 201308018 201330022 201341026 201349006 201402002 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004	
	• Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002 201423010 201436034 201438009	368.01-00
	• Stock for Stock (Type "B") 201249011 201250021 201324009	368.02-00
	• <i>Liquidation Distribution</i> 201418039 201418046	368.02-02
	• Stock for Property (Type "C") 201224006 201228030 201247009 201252014 201324003 201340016 201411002 201413003 201418039 201418046 201422004 201424007	368.03-00
	• <i>Substantially All the Property</i> 201247009	368.03-01
	• Assets for Control of Transferee (Type "D") 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 201308002 201330002 201330007 201330022 201333007 201335001 201336012 201337003 201337007 201338040 201339001 201340009 201341004 201341013 201341026 201347005 201349006 201350007 201402002 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	368.04-00
	• Recapitalization (Type "E") 201308001 201315009 201315020 201315021 201308001 201424010	368.05-00
	• Change in Identity, etc. (Type "F") 201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008	368.06-00
	• Continuity of Interest Rule 201214013 201224006 201247009	368.08-00
	• <i>Related party Acquisitions</i> 201214013	368.08-03
	• <i>Business Enterprise Continuity</i> 201247009 201314028 201413003	368.08-06

	• <i>Historic Business Assets</i> 201224006	368.08-07
	• <i>Transfers to Controlled Corporations</i> 201214013 201224006 201234009 201240016 201424007	368.08-08
	• <i>Plan of Reorganization</i> 201411002	368.09-00
	• <i>Several Steps</i> 201252014 201411002	368.09-01
	• <i>Transactions Involving Two or More Investment Companies</i> 201247009	368.13-00
	• <i>Transfer by Corporation in Title 11 Case (Type "G")</i> 201208036 201230020	368.14-00
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b>	<b>381.00-00</b>
	• <i>Method of Accounting</i> 201237012 201343012	381.04-00
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b> 201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 201308026 201308029 201335012 201345023 201350006 201403007 201403007 201412009 201432015 201443009 201443009	<b>382.00-00</b>
	• <i>Scope of Section 382 Limitation</i>	382.02-00
	• <i>Closing of the Books</i> 201418038	382.02-05
	• <i>Value of Old Loss Corporation</i> 201435003	382.05-00
	• <i>Ownership Change</i> 201350006	382.07-00
	• <i>Segregation Rules</i> 201350006 201451015	382.07-05
	• <i>Definitions and Special Rules</i> 201215007 201403007 201403007	382.11-00
	• <i>5-Percent Shareholder</i> 201215007 201403007 201403007	382.11-09
	• <i>Operating Rules</i> 201322032 201335012 201443009 201443009	382.12-00
	• <i>Contributions to Capital</i> 201350006	382.12-01
	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003	382.12-08
	• <i>Controlled Groups</i> 201232016 201232017 201335012 201421011 201421012 201421013 201443009 201443009	382.12-16
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b>	<b>385.00-00</b>
	• <i>Debt v. Equity</i> 201230008 201323021	385.01-00
	• <i>New Financial Products</i> 201209006 201226026	385.03-00

<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b>	<b>401.00-00</b>
	201205022 201234036 201238031 201242019 201242020 201338028	
	• Impossibility of Diversion	401.01-00
	• <i>Definitely Determinable Benefits Under a Pension Plan</i>	401.01-03
	<b>201501025</b>	
	• Impossibility of Diversion	401.03-00
	201228055	
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00)	401.04-00
	201440027	
	• Required Distributions	401.06-00
	201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034	
	• <i>In General</i>	401.06-01
	201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028	
	• <i>Employee Dies Before Entire Interest Distributed</i>	401.06-02
	201202042 201208039 201210045 201320021	
	• Commencement of Benefits Under Qualified Trusts	401.11-00
	201221033	
	• Cash or Deferred Arrangements	401.29-00
	201417025	
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b>	<b>402.00-00</b>
	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 201308037 201331009 201331010 201343029 201404017 201405030 201405031 201407026 201407027 201410039 201417026 201420025 201428014 201430023 201430030 201434029 201436057 201437026 201440025 201440027 201440032 201447050 201447051 201447052	
	• Exempt Trust	402.01-00
	201417025	
	• Foreign Situs Trust	402.03-00
	201341039 201406022 201419026 201430028 201436055 201452027	
	• Amounts Distributed or Made Available to Beneficiary	402.06-00
	201431037	
	• Unrealized Appreciation of Employer's Securities	402.07-00
	201242019 201427024	
	• Rollover Contributions	402.08-00
	201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201330047 201341038 201346013 201403020 201403025 201418063 201419020 201419021 201420026 201426032 201442070 201443029 201443030 201445028 201446031 201446032 201446038 201448033 201452022 201452025	
	• Tax on Lump Sum Distributions	402.09-00
	201241019	
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b>	<b>403.00-00</b>
	201230030	

	• Non-Forfeitable Rights	403.03-00
	201345036 201451062 <b>201501026</b>	
	• Rollover Amounts	403.05-00
	201212023 201224043 201323040 201419021	
<b>Section 404</b>	<b>Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)</b>	<b>404.00-00</b>
	201204010 201206022 201206024 201208043 201218024 201221034 201229012	
	201233023 201330030 201330030	
<b>Section 408</b>	<b>Individual Retirement Accounts</b>	<b>408.00-00</b>
	201208039 201405032 201405033 201405034 201423043 201431038 201439006	
	201451065	
	• Exclusive Benefit of Individual or His Beneficiary	408.01-00
	201225020	

• Rollover Contributions

408.03-00

201203034 201204024 201205021 201206023 201206025 201206026 201207013  
 201208040 201208041 201209022 201209023 201210046 201211032 201211033  
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 201451066 201452023 201452024 201452026 201452028

• Distributions

408.06-00

201318033 201426034 201446030

• Prohibited Transactions

408.07-00

201437023

• Tax Treatment of Accounts and Annuities

408.08-00

201430021

<b>Section 408A</b>	<b>Roth IRA</b> 201219035 201219036 201219037 201230029 201242018 201320022 201404016 201404018 201442071 201446036 201448034 201449012 201449013	<b>408A.00-00</b>
<b>Section 412</b>	<b>Minimum Funding Standards</b> 201205020 201208042 201221038 201221039 201238030 201330030 201330030 201427030 201428017 201437021  • Minimum Funding Waiver 201204022 201204023 201204026 201206021 201209016 201209017 201209018 201209019 201209020 201209021 201209024 201210048 201210049 201215017 201218036 201218039 201219038 201229015 201229016 201229017 201229018 201230034 201230035 201233026 201239013 201311040 201316025 201319035 201322050 201327022 201341040 201414034 201419023 201429037 201433028 201437022 201440034 201442068 201443034 201443035 201449011	<b>412.00-00</b>   412.06-00
<b>Section 414</b>	<b>Definitions and Special Rules</b> 201305021 201317025 201340026 201351030 201425026 201443035 201443036  • Church Plan 201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201318030 201319036 201322051 201323042 201323043 201308033 201339004 201345041 201349027 201350048 201415015 201420028 201421031 201425025 201432028 201442072  • Certain Employee Contributions 201305021 201340026 201351030 201417025 201425026 201443035 201443036	<b>414.00-00</b>  414.08-00  414.09-00
<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans</b> 201440027 201441032 201441033 201441034 201447061  • Limitation for Defined Benefit Plans  • <i>Qualified Participant</i> 201347028  • Limitation for Defined Contribution Plans  • <i>Stock Ownership Plans</i> 201424030	<b>415.00-00</b>  415.01-00 415.01-05 415.02-00 415.02-05
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b> 201424004 201440022 201441019 201442064 201442065 <b>201501014</b>  • Aggregation Rules 201225019	<b>419.00-00</b>  419.13-00
<b>Section 419A</b>	<b>Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.)</b> 201424004 201440022 201442064 201442065 <b>201501014</b>	<b>419A.00-00</b>
<b>Section 444</b>	<b>Election of Taxable Year Other Than Required Year</b>  • Termination of Election 201302022	<b>444.00-00</b>  444.04-00
<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b> 201228035 201350033 201403015 201403015  • Change of Methods (Permissible v. Not Permissible) 201202021 201345025 201426025 201442050 201442051  • <i>Correction of Method or Error</i> 201442049 201442050 201442051  • <i>Consent Needed</i> 201442050 201442051	<b>446.00-00</b>  446.04-00 446.04-01 446.04-03

	• <i>Computing Depreciation</i> 201410029	446.04-13
	• <i>Change in Method of Accounting for Depreciation</i> 201436048	446.04-17
	• Change of Methods; Inventory	446.19-00
	• <i>Uniform Capitalization Rules (See Also 1.263A)</i> 201430013	446.19-06
	• Notional Principal Contracts 201411032	446.21-00
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b> 201203013 201321023	<b>451.00-00</b>
	• Tax Refunds 201231011	451.08-00
	• Constructive Receipt 201321023 201327002	451.14-00
	• <i>Payments to Third Person</i> 201321023	451.14-03
	• Accrual Method 201321023	451.19-00
<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b> 201405005 201440004 201451004	<b>453.00-00</b>
	• Disposition of Obligations 201248006 201248007 201248008	453.05-00
	• Revocation of Elections 201232021 201332009 201440004	453.08-00
	• Contingent Payment Sales 201241001	453.09-00
	• <i>Alternative Basis Recovery</i> 201241001 201417006	453.09-01
	• Definitions	453.10-00
	• <i>Installment Method</i> 201348007	453.10-02
	• Gross Profit Ration Calculation 201203017	453.16-00
<b>Section 453A</b>	<b>Special Rules for Non Dealers of Real Property</b>	<b>453A.00-00</b>
	• Interest on Deferred Tax Liability 201221021	453A.03-00
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b> 201228043 201351001 201434003	<b>457.00-00</b>
	• Year of Inclusion in Gross Income 201211001	457.01-00
	• Eligible Deferred Compensation Plan Defined 201211001	457.05-00
	• Special Rules	457.09-00

	<ul style="list-style-type: none"> <li>• <i>Nonelective Deferred Compensation</i> 201447002</li> </ul>	457.09-06
<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b> 201237012 201322023 201323006 201343012 201442048	<b>461.00-00</b>
	<ul style="list-style-type: none"> <li>• <i>Accrual Method</i> 201246029</li> </ul>	461.01-00
	<ul style="list-style-type: none"> <li>• <i>Expenditure For Asset Having Long Useful Life</i> 201311021</li> </ul>	461.01-06
	<ul style="list-style-type: none"> <li>• <i>Incurred Liabilities</i></li> </ul>	461.06-00
	<ul style="list-style-type: none"> <li>• <i>Accrual Basis</i> 201223015 201311021</li> </ul>	461.06-01
<b>Section 465</b>	<b>Deductions Limited to Amount at Risk</b>	<b>465.00-00</b>
	<ul style="list-style-type: none"> <li>• <i>Amounts Considered at Risk</i></li> </ul>	465.01-00
	<ul style="list-style-type: none"> <li>• <i>Amounts Protected Against Loss</i> 201308028 201308028</li> </ul>	465.01-02
	<ul style="list-style-type: none"> <li>• <i>Activities to Which Section Applies</i> <b>201501012</b></li> </ul>	465.02-00
<b>Section 468</b>	<b>Special Rules for Mining and Solid Waste Reclamation and Closing Costs</b>	<b>468.00-00</b>
	<ul style="list-style-type: none"> <li>• <i>Mining (See Also 613.03-06 et seq)</i> 201311011</li> </ul>	468.01-00
<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b>	<b>468A.00-00</b>
	<ul style="list-style-type: none"> <li>• <i>In General</i> 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014 201432012 201450009 201450010 201451011 201451013</li> </ul>	468A.01-00
	<ul style="list-style-type: none"> <li>• <i>Ruling Amount</i> 201221011</li> </ul>	468A.04-00
	<ul style="list-style-type: none"> <li>• <i>Revised Schedules</i> 201244007 201245011 201246009 201246010 201246011 201250006 201250007 201331003 201331004 201334002 201334003 201334004 201334035 201336015 201347009 201347010</li> </ul>	468A.04-02
	<ul style="list-style-type: none"> <li>• <i>Time When Payments Deemed Made</i> 201450011</li> </ul>	468A.07-00
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b> 201208036 201347019 201411027	<b>468B.00-00</b>
	<ul style="list-style-type: none"> <li>• <i>In General</i> 201447005 201450019</li> </ul>	468B.01-00
	<ul style="list-style-type: none"> <li>• <i>Taxation of Designated Settlement Funds</i> 201347019 201411027</li> </ul>	468B.02-00
	<ul style="list-style-type: none"> <li>• <i>Other Funds</i> 201322026</li> </ul>	468B.06-00
	<ul style="list-style-type: none"> <li>• <i>Clarification Of Taxation of Certain Funds</i> 201208036 201347019 201411027</li> </ul>	468B.07-00
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b> 201244017 201312041 201324018 201411025 201427016	<b>469.00-00</b>
	<ul style="list-style-type: none"> <li>• <i>Disallowed Loss and Credit</i></li> </ul>	469.01-00



	• <i>Closely Held C Corporation</i> 201411025	469.01-02
	• Passive Activity Defined 201341030	469.03-00
	• <i>Definition of Activity</i> 201221012 201341030 201411025	469.03-03
	• Rules Determining Income or Loss 201348013	469.05-00
	• Disposition of Entire Interest in Passive Activity 201415002 201428008	469.07-00
	• Material Participation Defined 201317010	469.08-00
	• Other Definitions and Rules 201348013	469.10-00
	• Real Property Business 201321021 201427016	469.14-00
<b>Section 472</b>	<b>Last-In, First-Out Inventories</b>	<b>472.00-00</b>
	• Election 201208033 201342009	472.01-00
<b>Section 475</b>	<b>Mark to Market Accounting Method for Dealers in Securities</b> 201238025 201423019	<b>475.00-00</b>
	• Treatment of Securities Marked to Market 201314042	475.01-00
	• Exceptions to Mark to Market Treatment	475.02-00
	• <i>Securities Held for Investment</i> 201423019	475.02-01
	• <i>Identification Requirements</i> 201432016	475.02-04
	• Character of Gain or Loss 201432016	475.04-00
	• Definitions 201238025	475.05-00
	• Securities Traders 201239004 201423019 201432016	475.08-00
<b>Section 481</b>	<b>Adjustments Required by Changes in Method of Accounting</b> 201350033 201403015 201403015 201426025 201436048	<b>481.00-00</b>
	• Pre-1954 Adjustments	481.02-00
	• <i>Involuntary</i> 201231004 201442049	481.02-02
<b>Section 483</b>	<b>Interest on Certain Deferred Payments</b>	<b>483.00-00</b>
	• Payments to Which Section Applies	483.02-00
	• <i>Indefinite as to Time, Liability, or Amount (Contingent)</i> 201451003	483.02-01

## Section 501

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

501.00-00

201204019 201210044 201216040 201217018 201217019 201218041 201219024  
201219025 201221023 201224033 201224036 201229001 201229010 201230025  
201232036 201233017 201234030 201236032 201242014 201242015 201242017  
201244021 201245021 201303017 201305013 201311028 201311029 201313034  
201317011 201319031 201322041 201323024 201325017 201333014 201335014  
201338052 201340020 201347022 201350044 201407014 201410035 201411037  
201411037 201415008 201415010 201417017 201419015 201424024 201429027  
201431032 201433016 201433017 201433020 201434022 201434023 201451030  
201451033

• Title-Holding Company  
201309014

501.02-00

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

501.03-00

201202039 201202040 201203019 201203020 201203021 201203022 201203023  
201203030 201203031 201206018 201209009 201209010 201210041 201210044  
201215010 201215011 201217018 201217019 201217020 201217022 201217026  
201218016 201218017 201218019 201218022 201218023 201218041 201219025  
201219026 201219027 201219029 201221022 201221023 201224033 201224036  
201225014 201225015 201225016 201225017 201226029 201229001 201229010  
201231012 201231017 201232034 201232036 201235021 201235022 201239011  
201240028 201240029 201240036 201241009 201241011 201242014 201244021  
201245021 201245022 201245023 201245024 201245025 201245026 201245027  
201247016 201249016 201250027 201251018 201252020 201252021 201252022  
201252023 201252028 201304011 201309015 201309016 201309018 201313033  
201314049 201314058 201315027 201317020 201318009 201318012 201318017  
201318027 201321024 201321025 201322042 201322045 201323024 201323025  
201323030 201323034 201324020 201325015 201325017 201327011 201327012  
201327013 201327014 201327018 201327019 201328035 201329018 201329019  
201329020 201329021 201330037 201330040 201330042 201330037 201330040  
201330042 201332013 201333015 201333016 201335015 201335016 201335025  
201335026 201335027 201338049 201338052 201338054 201338059 201342011  
201345030 201345031 201349016 201349017 201349022 201349024 201350041  
201350042 201350044 201350045 201350046 201351028 201402015 201402015  
201402016 201402016 201402017 201402017 201405017 201405018 201405019  
201405020 201405021 201405022 201405024 201406011 201406012 201406013  
201406014 201406015 201406017 201407015 201407018 201407019 201407025  
201409010 201409014 201410035 201411037 201412018 201413012 201414021  
201414022 201414023 201414025 201414026 201414032 201415004 201415005  
201415006 201415009 201416010 201417017 201417018 201417023 201418054  
201418055 201418057 201418058 201418059 201419015 201420020 201421022  
201423027 201423029 201424024 201424025 201428022 201433016 201433018  
201433020 201434023 201436050 201438029 201438030 201440020 201440021  
201441018 201442057 201442066 201445011 201445012 201445013 201448026  
201449001 201450022 201451031 201451034 201451046 201452017 201452019  
201452020

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

501.03-01

201203032 201313033 201351025 201428019 201428024

• *Foundations*

501.03-02

201335014 201335023 201411037 201436051

• *Trusts*

501.03-03

201219029 201237019 201306023 201317011 201335014 201447049 201451032  
201451035

• *Unincorporated Associations*

501.03-04

201241010

<ul style="list-style-type: none"> <li>• <i>Corporations</i></li> </ul>	501.03-05
201202038 201204019 201204020 201204021 201205011 201210041 201211026 201215011 201218041 201219025 201219028 201224033 201224036 201227006 201228042 201229001 201229010 201230025 201233018 201236033 201241011 201242014 201244021 201245021 201325014 201333014 201338052 201346012 201405023 201410035 201419016 201423026 201426028 201428021 201446025 201451036	
<ul style="list-style-type: none"> <li>• <i>Civil Rights Groups</i></li> </ul>	501.03-07
201217021	
<ul style="list-style-type: none"> <li>• <i>Educational Organizations</i></li> </ul>	501.03-08
201252025 201303018 201304011 201305013 201323025 201327015 201345032 201405024 201415009 201417017 201417018 201424024 201426035 201433020 201435015 201440023 201445014	
<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i></li> </ul>	501.03-11
201210041 201317012 201328035 201445015 201451037	
<ul style="list-style-type: none"> <li>• <i>Libraries, Museums, etc.</i></li> </ul>	501.03-13
201221024	
<ul style="list-style-type: none"> <li>• <i>Literary Organizations</i></li> </ul>	501.03-14
201433020	
<ul style="list-style-type: none"> <li>• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i></li> </ul>	501.03-15
201215011 201322041 201335024 201438032	
<ul style="list-style-type: none"> <li>• <i>Prevention of Cruelty Groups</i></li> </ul>	501.03-18
201337017	
<ul style="list-style-type: none"> <li>• <i>Public Recreation Facilities and Athletic Organizations</i></li> </ul>	501.03-19
201204020 201340021 201343028	
<ul style="list-style-type: none"> <li>• <i>Religious Organizations</i></li> </ul>	501.03-20
201232034 201236033 201246041 201251018 201310045 201325017 201327018 201350047 201414024 201417017 201420020	
<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i></li> </ul>	501.03-22
201237020 201251022 201415003 201423030 201432037	
<ul style="list-style-type: none"> <li>• <i>Scientific Organizations</i></li> </ul>	501.03-24
201311030 201313032	
<ul style="list-style-type: none"> <li>• <i>Social Welfare Groups (See Also 0501.04-00)</i></li> </ul>	501.03-25
201304011 201340021 201415007 201451036	
<ul style="list-style-type: none"> <li>• <i>State Instrumentalities</i></li> </ul>	501.03-26
201411018	
<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i></li> </ul>	501.03-30
201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 201330037 201331007 201334043 201340021 201341037 201349023 201351029 201407016 201407017 201410043 201410044 201411038 201411042 201412022 201414024 201414033 201417024 201423030 201424027 201428031 201430014 201433016 201441017 201446029	
<ul style="list-style-type: none"> <li>• <i>Cooperative Hospital Service Organizations</i></li> </ul>	501.03-32
201218016 201433018	
<ul style="list-style-type: none"> <li>• <i>Lessening the Burdens of Government</i></li> </ul>	501.03-33
201213029 201214034 201413012	

<ul style="list-style-type: none"> <li>• Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</li> </ul>	501.04-00
201204018 201205014 201213032 201214035 201215014 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201224031 201224034 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016 201329022 201331006 201333017 201333018 201334045 201335017 201338053 201338055 201349018 201351024 201403019 201403019 201403020 201406019 201409013 201411039 201414028 201424028 201425013 201429031 201443021 201449002 201451033	
<ul style="list-style-type: none"> <li>• Local Associations of Employees</li> </ul>	501.04-01
201321033 201321035 201321036 201321038 201323027 201323032 201443020	
<ul style="list-style-type: none"> <li>• Prepaid Medical Care Association (See Also 0501.03-10)</li> </ul>	501.04-02
201406019 201451033	
<ul style="list-style-type: none"> <li>• Political Activities Organizations</li> </ul>	501.04-03
201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403019 201403020 201424028 201449002	
<ul style="list-style-type: none"> <li>• Community</li> </ul>	501.04-06
201338053	
<ul style="list-style-type: none"> <li>• Homeowners Association</li> </ul>	501.04-07
201204017 201224032 201224035 201234028 201325016	
<ul style="list-style-type: none"> <li>• Labor Organizations</li> </ul>	501.05-00
201217022 201311031	
<ul style="list-style-type: none"> <li>• Agriculture and Horticulture Organizations</li> </ul>	501.05-01
201205011 201205015 201233018 201327015	
<ul style="list-style-type: none"> <li>• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</li> </ul>	501.06-00
201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201338047 201347023 201349019 201349021 201405025 201406020 201420021 201425014 201430018 201446026 201451038	
<ul style="list-style-type: none"> <li>• Performance of Particular Services for Members</li> </ul>	501.06-01
201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201347022 201411040 201424023 201425014 201432026	
<ul style="list-style-type: none"> <li>• Conduct of Business for Profit</li> </ul>	501.06-02
201327015	
<ul style="list-style-type: none"> <li>• Professional Associations (See Also 0501.03-11)</li> </ul>	501.06-03
201217022 201347022	
<ul style="list-style-type: none"> <li>• Social Clubs</li> </ul>	501.07-00
201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 201322044 201323033 201329025 201330041 201330041 201333019 201338044 201338050 201405026 201405027 201406016 201407024 201414029 201418056 201428009 201429028 201434022 201442058 201445027 201448021 201448022 201450023 201451030 201451039 <b>201501015</b>	
<ul style="list-style-type: none"> <li>• Profit v. Not for Profit</li> </ul>	501.07-01
201204018 201337018 201342014 201343024 201343025 201344010	
<ul style="list-style-type: none"> <li>• Distribution of Assets</li> </ul>	501.07-02
201204018 201213034 201213035	

• <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030	501.07-03
• <i>Automobile Clubs</i> 201430019	501.07-04
• <i>Business with Nonmembers</i> 201204018 201219032 201414029 201428009 201428020 201428027 201430019	501.07-05
• <i>Payment of Benefits to Members</i> 201219032 201306027	501.07-06
• Fraternal Beneficiary Societies (See Also 0501.03-09) 201425015	501.08-00
• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029	501.09-00
• <i>Permissible Benefits</i> 201451040	501.09-01
• <i>Geographic Locale</i> 201221030 201330039 201330039 201415008	501.09-02
• <i>Inurement</i> 201321040 201351026	501.09-03
• <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025	501.09-04
• Domestic Fraternal Societies, Orders, and Associations 201240026 201340022	501.10-00
• Local Benevolent Life Insurance Associations, etc. 201247019 201431031	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	501.13-00
• Credit Unions 201416009 201447039	501.14-00
• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021	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	501.19-00
• Religious and Apostolic Organizations 201310047	501.26-00

• Cooperative Hospital Service Organizations 201218016	501.27-00
• Control of Corporation 201224031 201224034 201247017 201428029 201433017	501.30-00
• <i>Closely Controlled Organizations</i> 201306026	501.30-01
• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047	501.30-02
• Proof of Exemption 201235023	501.31-00
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<b>Section 954</b>	<b>Foreign Base Company Income</b> 201235007	<b>954.00-00</b>
	• Foreign Personal Holding Company Income 201201016 201228020 201407010	954.02-00
	• <i>Sale or Exchange of Property</i> 201201016	954.02-05
	• <i>Commodities Transactions</i> 201330006 201330006	954.02-06
	• <i>Nonfunctional Currency Transactions</i> 201226011 201241002	954.02-07



	• Foreign Base Company Sales Income 201206003 201325005 201332007 201340010	954.03-00
<b>Section 956</b>	<b>Investment of Earnings in U.S. Property</b> 201420017 201436047 201446020	<b>956.00-00</b>
	• Pledges and Guarantees 201203010 201436047	956.05-00
<b>Section 982</b>	<b>Admissibility of Documentation Maintained in Foreign Countries</b> 201333013	<b>982.00-00</b>
<b>Section 987</b>	<b>Branch Transactions</b>	<b>987.00-00</b>
	• Remittances (Definition) 201321007	987.03-00
<b>Section 992</b>	<b>Requirements of a Domestic International Sales Corporation</b> 201433003	<b>992.00-00</b>
	• Definition of DISC	992.01-00
	• <i>Capitalization</i> 201444018	992.01-03
	• Election 201216006 201221003 201224025 201237006 201242001 201304001 201305002 201310018 201327001 201327004 201327005 201335002 201336013 201341023 201343011 201343015 201346003 201347006 201347018 201349003 201351012 201351015 201404008 201411008 201418040 201421010 201429020 201433004 201434002 201436002 201436041 201440019 201441012 201444018 201451026	992.02-00
<b>Section 1001</b>	<b>Determination of Amount of and Recognition of Gain or Loss</b> 201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012 201238004 201243004 201243006 201245007 201308016 201319018 201320009 201326014 201308016 201334006 201342001 201418007 201418017 201418031 201418032 201419001 201419011 201436043 201443004 201443004	<b>1001.00-00</b>
	• Amount Realized 201221004	1001.02-00
	• <i>Property Differing Materially</i> 201443004 201443004	1001.02-07
<b>Section 1011</b>	<b>Adjusted Basis for Determining Gain or Loss</b> 201418007	<b>1011.00-00</b>
<b>Section 1014</b>	<b>Basis of Property Acquired From a Decedent</b> 201245006	<b>1014.00-00</b>
<b>Section 1015</b>	<b>Basis of Property Acquired by Gift or Transfer in Trust</b> 201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003 201418007 201419001 201426016 201436043	<b>1015.00-00</b>
<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b> 201234018 201242003 201302009 201313024 201411036 201416006	<b>1031.00-00</b>
	• Like Kind Property 201216007 201238027	1031.02-00
	• Deferred Exchanges 201238027 201242003 201252018 201308020 201308020 201332010 201416006 201437012	1031.05-00
	• Multi-Party Exchanges 201252018 201332010	1031.06-00

	• Exchanges Not Solely In Kind 201325011	1031.07-00
<b>Section 1032</b>	<b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b> 201249011 201250021 201324009	<b>1032.00-00</b>
<b>Section 1033</b>	<b>Involuntary Conversion</b> 201333010 201333011	<b>1033.00-00</b>
	• Definition of Involuntary Conversion Events 201252010	1033.02-00
	• Special Rule for Outdoor Advertising Displays 201450004	1033.07-00
	• Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters 201240006	1033.10-00
<b>Section 1035</b>	<b>Exchanges of Insurance Policies</b> 201304003 201330016 201330016	<b>1035.00-00</b>
<b>Section 1041</b>	<b>Transfers of Property Between Spouses or Incident to Divorce</b> 201206005	<b>1041.00-00</b>
<b>Section 1042</b>	<b>Sales of Stock to Employee Stock Ownership Plans or Certain Cooper- atives</b>	<b>1042.00-00</b>
	• Nonrecognition of Gain 201435014	1042.01-00
<b>Section 1060</b>	<b>Special Allocation Rules for Certain Asset Acquisitions</b> <b>201501011</b>	<b>1060.00-00</b>
<b>Section 1092</b>	<b>Straddles</b>	<b>1092.00-00</b>
	• Special Rule for Identified Straddles 201241005	1092.02-00
	• Mixed Straddles	1092.05-00
	• <i>Mixed Straddle Account</i> 201327007	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
<b>Section 1202</b>	<b>50-Percent Exclusion for Gain from Certain Small Business Stocks</b> 201436001	<b>1202.00-00</b>
<b>Section 1221</b>	<b>Capital Asset v. Not a Capital Asset</b> 201203003 201208038 201209014	<b>1221.00-00</b>
<b>Section 1223</b>	<b>Holding Period of Capital Assets</b> 201204001 201204002 201204003 201204004 201204005 201216010 201418007 201436043 201443004	<b>1223.00-00</b>
<b>Section 1234</b>	<b>Option to Buy or Sell</b>	<b>1234.00-00</b>
	• Gain or Loss of Purchaser 201214021	1234.01-00

<b>Section 1248</b>	<b>Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations</b> 201423006 201426008	<b>1248.00-00</b>
<b>Section 1250</b>	<b>Gain From Dispositions of Certain Depreciable Realty</b> <ul style="list-style-type: none"> <li>• Section 1250 Property 201243003</li> <li>• Exceptions and Limitations</li> <li>• <i>Gifts</i></li> </ul> 201318003	<b>1250.00-00</b> 1250.01-00 1250.04-00 1250.04-01
<b>Section 1253</b>	<b>Transfers of Franchises, Trademarks, and Trade Names</b> 201322020	<b>1253.00-00</b>
<b>Section 1256</b>	<b>Section 1256 Contracts Marked to Market</b> <ul style="list-style-type: none"> <li>• Definitions</li> <li>• <i>Qualified Board or Exchange</i></li> </ul> 201322033	<b>1256.00-00</b> 1256.07-00 1256.07-05
<b>Section 1258</b>	<b>Recharacterization of Gain from Certain Transactions</b> <b>201501012</b>	<b>1258.00-00</b>
<b>Section 1272</b>	<b>Current Inclusion in Income of Original Issue Discount</b> <ul style="list-style-type: none"> <li>• OID Election</li> </ul> 201435004	<b>1272.00-00</b> 1272.05-00
<b>Section 1286</b>	<b>Tax Treatment of Stripped Bonds</b> 201229003	<b>1286.00-00</b>
<b>Section 1295</b>	<b>Qualified Electing Fund</b> <ul style="list-style-type: none"> <li>• Time For Making Election</li> <li>• <i>Retroactive Elections</i></li> </ul> 201228021 201249014 201201013 201210017 201248009 201248010 201302010 201302011 201302019 201302020 201314026 201319006 201319007 201321010 201322017 201322018 201330019 201330020 201330021 201330019 201330020 201330021 201333004 201334007 201334034 201340008 201344008 201349002 201349010 201349011 201349012 201350011 201350012 201350013 201350014 201350015 201350016 201350017 201350018 201350019 201350020 201350021 201350022 201350023 201350024 201350025 201411001 201412006 201412010 201417009 201417010 201417011 201417012 201417013 201417014 201417015 201417016 201422002 201422003 201422019 201422021 201423002 201423004 201423008 201423015 201427002 201427003 201427004 201427005 201427006 201429002 201429002 201429003 201429004 201429011 201429021 201431021 201431022 201431023 201431024 201431025 201431026 201431027 201431028 201431029 201442004 201442005 201442006 201445006 201447022 201447024 201448004 201451020 201451021 201451022	<b>1295.00-00</b> 1295.02-00 1295.02-02
<b>Section 1296</b>	<b>Passive Foreign Investment Company</b> 201244003 201311014 201447003 <ul style="list-style-type: none"> <li>• Characterization of Income</li> <li>• <i>Application of Income Look-Through Rules</i></li> </ul> 201445005	<b>1296.00-00</b> 1296.02-00 1296.02-02
<b>Section 1297</b>	<b>Special Rules</b> 201322009	<b>1297.00-00</b>
<b>Section 1301</b>	<b>Averaging of Farm Income</b>	<b>1301.00-00</b>

	• Engaged in Farm Business 201435006	1301.01-00
<b>Section 1311</b>	<b>Correction of Error</b> 201208027 201313027	<b>1311.00-00</b>
<b>Section 1313</b>	<b>Definitions</b>	<b>1313.00-00</b>
	• Determination v. No Determination 201247001 201247011	1313.01-00
<b>Section 1341</b>	<b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b> 201224029 201328031	<b>1341.00-00</b>
<b>Section 1361</b>	<b>Definitions</b>	<b>1361.00-00</b>
	201203006 201216027 201232003 201233014 201237015 201238018 201238019 201238020 201238021 201238022 201238023 201238024 201243007 201243008 201301004 201302004 201302005 201302006 201310022 201314003 201322016 201322036 201325008 201341009 201414006 201419009 201426004 201436039 201442016 201447007 201450012	
	• Small Business Corporation v. Not a Small Business Corporation 201201006 201218005 201237014 201250018 201314003 201314008 201322036 201338039 201433014	1361.01-00
	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 201205002 201208013 201218005 201237014 201250013 201250018 201338039 201424021 201426001	1361.01-02
	• <i>Non-Resident Alien as Shareholder</i> 201312023	1361.01-03
	• <i>More than One Class of Stock</i> 201207002 201214001 201218004 201234001 201236003 201309003 201314014 201314031 201322036 201326012 201328025 201341014 201444020 201444021	1361.01-04
	• Certain Trusts Permitted as Shareholders 201216034 201224013 201226019 201232003 201238017 201419009	1361.03-00
	• <i>Grantor Trusts</i> 201216025 201216034 201252007	1361.03-01
	• <i>Qualified Subchapter S Trusts</i> 201203011 201225005 201232003 201232027 201233014 201235008 201238017 201301004 201302004 201302005 201302006 201313002 201322016 201327009 201330012 201330012 201341003 201341009 201347014 201414006 201419009 201436039 201447007	1361.03-02
	• <i>Electing Small Business Trusts</i> 201201006 201224013 201238017 201341003 201422006 201436006 201436007	1361.03-03
	• Qualified Subchapter S Subsidiary 201208011 201208022 201211009 201216015 201216027 201225006 201233003 201237015 201238019 201238020 201238021 201238022 201238023 201238024 201242006 201243007 201243008 201247007 201301003 201306009 201306020 201310022 201314003 201320011 201325008 201326014 201328019 201337004 201426004 201442016 201442041 201444033 201444034 201444035 201444036 201444037 201450012	1361.05-00

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201201006 201205002 201205006 201206009 201206011 201211002 201211004  
201211005 201211006 201211007 201214010 201215004 201216027 201217006  
201217009 201217013 201218008 201218009 201219014 201226001 201226013  
201226017 201227003 201228003 201232005 201238006 201238014 201238015  
201239001 201242009 201243009 201246008 201247012 201248013 201250011  
201251007 201252001 201301008 201301011 201306009 201308008 201310019  
201310035 201311005 201311017 201314030 201316012 201320008 201322006  
201322016 201322036 201324011 201328004 201328026 201328029 201330017  
201330018 201308008 201330017 201330018 201334030 201334031 201338012  
201340002 201343016 201345018 201346004 201405007 201414010 201416004  
201418008 201418044 201418045 201420002 201425003 201425008 201426011  
201429001 201431006 201437009 201442038 201442047 201443006 201443006  
201443014 201443014 201444007 201447009

**• Eligible v. Ineligible****1362.01-00**

201205002 201206009 201217009 201226017 201227003 201233001 201233004  
201234011 201238006 201238007 201252001 201301008 201301011 201310019  
201311017 201314030 201322036 201328004 201338012 201346004 201348001  
201418044 201418045 201425008 201443006 201443006 201443014 201443014  
201451016 201451019

**• Election After Termination****1362.01-02**

201206009 201217009 201312023 201320012

**• Late Elections****1362.01-03**

201201006 201202016 201203009 201203011 201204007 201207004 201208015  
201208016 201208018 201208024 201210010 201210016 201210024 201210025  
201213003 201213009 201213020 201214008 201214011 201214017 201215001  
201216016 201216028 201216030 201217007 201217016 201219008 201219014  
201221007 201223008 201224004 201224026 201225001 201226001 201226016  
201226017 201227003 201227004 201228001 201228003 201228006 201228022  
201228027 201228028 201230015 201230016 201233001 201233002 201233004  
201233012 201234003 201234010 201234011 201234014 201234019 201234022  
201235004 201236004 201236009 201236018 201237009 201237016 201238006  
201238007 201238008 201243002 201246001 201246019 201247007 201248013  
201249006 201249009 201250011 201251010 201252013 201301002 201301008  
201301012 201302013 201307002 201310017 201310019 201310021 201310035  
201311015 201311017 201314030 201314031 201314034 201314036 201314040  
201314041 201315010 201320010 201321008 201321009 201321016 201322028  
201324001 201324007 201324012 201325001 201328001 201335006 201335009  
201335011 201336003 201337002 201338006 201338008 201338012 201338015  
201340002 201341003 201341010 201341016 201341019 201343010 201343018  
201346004 201349007 201351008 201403001 201403001 201403003 201403003  
201403010 201403010 201406006 201410018 201411005 201411013 201414011  
201414012 201418036 201420001 201420003 201422020 201425008 201436004  
201440018 201441011 201442010 201442038 201443006 201443006 201444014  
201447009 **201501006**

**• Termination of Election****1362.02-00**

201201006 201205002 201206009 201217009 201226013 201232023 201237001  
201238017 201243009 201252001 201306004 201306005 201320008 201337001  
201345021 201418008 201420002 201432006 201434010 201434011 201434012  
201434013 201434014 201443014 201443014 201444007 201450014

**• Ceases to be Small Business Corporation****1362.02-02**

201206009 201217009 201252001 201324004 201330017 201330018 201330017  
201330018 201426018 201432006 201443014 201443014 201444007

	<ul style="list-style-type: none"> <li>• <i>Passive Investment Income</i></li> </ul>	1362.02-03
	201223007 201226013 201229007 201232023 201244002 201248001 201306004 201306005 201310008 201320008 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201330010 201330010 201350005 201351013 201420002 201426010 201441013 201450014	
	<ul style="list-style-type: none"> <li>• Inadvertent Terminations</li> </ul>	1362.04-00
	201201005 201201006 201201009 201202002 201202003 201203002 201203007 201203008 201203011 201203012 201205002 201205006 201206009 201208013 201208023 201209005 201211002 201211004 201211005 201211006 201211007 201214001 201216025 201216032 201217006 201217008 201217009 201217010 201221006 201221008 201221009 201221010 201223007 201224007 201224013 201224014 201225003 201225005 201226013 201227003 201228009 201228010 201228018 201228024 201228025 201232004 201232007 201232009 201232026 201232027 201232029 201234002 201234007 201234008 201235008 201236003 201238007 201238008 201238014 201238015 201238017 201239001 201240012 201240014 201242009 201243009 201244002 201245001 201245002 201245014 201246002 201246008 201247008 201247012 201248001 201250013 201252001 201252007 201301003 201301011 201303009 201306009 201306015 201306016 201308008 201308009 201308022 201310008 201312016 201313002 201314006 201314012 201314014 201315003 201315012 201317004 201320006 201320008 201322006 201322016 201323012 201323013 201323014 201324011 201325003 201325006 201328004 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201329004 201330010 201330012 201308008 201308009 201308022 201330010 201330012 201333002 201334030 201334031 201338016 201338024 201340001 201341003 201341006 201341014 201341027 201343016 201345018 201345024 201346001 201347003 201347014 201348001 201348009 201350004 201350005 201351003 201351013 201351014 201351017 201404003 201405004 201405007 201407004 201409001 201412003 201414007 201414010 201414013 201416004 201418004 201418008 201418015 201418036 201418044 201418045 201420001 201420002 201420005 201420013 201421003 201421004 201421005 201422006 201423013 201424003 201424021 201425003 201426001 201426009 201426010 201426011 201426021 201427007 201427017 201429008 201430011 201432001 201432006 201434016 201434018 201436035 201436042 201437009 201438015 201440018 201441013 201442014 201442047 201444008 201444009 201444010 201444011 201444012 201445001 201445003 201445004 201448005 201450014 201451001 201451016 201451017 201451019 201452014 <b>201501007</b>	
<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b> 201327009 201333008 201429025	<b>1366.00-00</b>
<b>Section 1367</b>	<b>Adjustment to Basis of Stock of, and Indebtedness Owning, Shareholders</b> 201237017 201421015 201440013	<b>1367.00-00</b>
<b>Section 1368</b>	<b>Distributions</b> 201207002 201216027 201328025  • Accumulated Adjustments Account 201421015 201440013 201446021	<b>1368.00-00</b>  1368.01-00
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b> 201202014 201219003 201314008 201348007	<b>1374.00-00</b>
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b>  • Certain Other Cooperatives 201228014	<b>1381.00-00</b>  1381.02-00
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b> 201208008 201216011 201219001 201234018 201250009 201413002	<b>1382.00-00</b>

	• Patronage Dividends 201228035	1382.02-00	
	• Exceptions 201407003	1382.04-00	
<b>Section 1388</b>	<b>Definitions; Special Rules</b> 201234018	<b>1388.00-00</b>	
<b>Section 1402</b>	<b>Definitions</b> 201402004 201402004	<b>1402.00-00</b>	
	• Net Earnings From Self-Employment	1402.01-00	
	• <i>Limited Partners</i> 201436049	1402.01-03	
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.05-00	
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 201202001 201311006	<b>1441.00-00</b>	
	• Who must Withhold	1441.01-00	
	• <i>Liability of Withholding Agent</i> 201428007	1441.01-02	
	• Income Subject to Withholding v. Not Subject to Withholding	1441.02-00	
	• <i>Sale or Exchange of Capital Assets</i> 201343020	1441.02-03	
	• Exemptions from Withholding	1441.03-00	
	• <i>Effectively Connected Income</i> 201428007	1441.03-01	
<b>Section 1501</b>	<b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b> 201213012 201306007	<b>1501.00-00</b>	
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201341018 201342004 201402001 201402001 201414009 201418033 201418043	<b>1502.00-00</b>	
	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00	
	• Intercompany Transactions 201208034 201243013 201312027 201336018 201339001 201402001 201402001 201411007	1502.13-00	
	• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022	1502.13-01	
	• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
	• Limitation on Built-in Losses 201232011	1502.15-00	
	• Excess Losses 201350007 201441010	1502.19-00	

<ul style="list-style-type: none"> <li>• Consolidated Net Operating Loss Deduction</li> </ul>	1502.21-00
201206006 201208001 201208032 201214019 201223003 201223004 201224003 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010 201242008 201242010 201245009 201247005 201248012 201249004 201249010 201250002 201301009 201305005 201305010 201306001 201310024 201310025 201312025 201315002 201322034 201323011 201328028 201330001 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	
<ul style="list-style-type: none"> <li>• Investment Adjustment</li> </ul>	1502.32-00
201213013 201214012 201339001 201411007 201430002	
<ul style="list-style-type: none"> <li>• Earnings and Profits</li> </ul>	1502.33-00
201411007	
<ul style="list-style-type: none"> <li>• Accumulated Earnings Tax on Separate Basis</li> </ul>	1502.47-00
201316008	
<ul style="list-style-type: none"> <li>• Life and Non-Life</li> </ul>	1502.50-00
201210015 201213012	
<ul style="list-style-type: none"> <li>• Filing Requirements</li> </ul>	1502.75-00
201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201442018	
<ul style="list-style-type: none"> <li>• <i>When Group Remains in Existence</i></li> </ul>	1502.75-10
201228002 201314028 201350007 201424010	
<ul style="list-style-type: none"> <li>• <i>Common Parent No Longer in Existence</i></li> </ul>	1502.75-11
201250017 201326006	
<ul style="list-style-type: none"> <li>• Taxable Year of Members of Group</li> </ul>	1502.76-00
201414015	
<ul style="list-style-type: none"> <li>• <i>Income Allocation</i></li> </ul>	1502.76-01
201235003	
<ul style="list-style-type: none"> <li>• Separate Return Years</li> </ul>	1502.79-00
201251003 201324004	
<ul style="list-style-type: none"> <li>• Consolidated Returns for Subsequent Years</li> </ul>	1502.89-00
201324004	
<ul style="list-style-type: none"> <li>• Election to File Separate Returns</li> </ul>	1502.90-00
<ul style="list-style-type: none"> <li>• <i>Changes in Affiliated Groups</i></li> </ul>	1502.90-01
201251003	
<ul style="list-style-type: none"> <li>• Carryover and Carryback</li> </ul>	1502.92-00
201228005 201312019	
<ul style="list-style-type: none"> <li>• Intercompany Transactions</li> </ul>	1502.93-00
201208034 201402001 201402001	
<ul style="list-style-type: none"> <li>• Stock Transactions</li> </ul>	1502.94-00
201208034	
<ul style="list-style-type: none"> <li>• Application of Section 382 with Respect to a Consolidated Group</li> </ul>	1502.98-00
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	<ul style="list-style-type: none"> <li>• <i>Apportionment</i></li> </ul>	1502.98-05
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<ul style="list-style-type: none"> <li>• Section 911; Citizens or Residents of the United States Living Abroad</li> </ul>	9100.17-00
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<ul style="list-style-type: none"> <li>• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation</li> </ul>	9100.21-00
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**201501004 201501008 201501009**

<b>Section 9102</b>	<b>Administrative Procedure Act</b>	<b>9102.00-00</b>
	• Revenue Procedures 201351023	9102.01-00
<b>Section 9103</b>	<b>Attorneys</b>	<b>9103.00-00</b>
	• Practice 201329015 201330035 201330035	9103.02-00
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Income Tax Treaties	9114.03-00

	<ul style="list-style-type: none"> <li>• <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008</li> </ul>	9114.03-06
	<ul style="list-style-type: none"> <li>• <i>China</i> 201438020</li> </ul>	9114.03-07
	<ul style="list-style-type: none"> <li>• <i>Cyprus</i> 201343019</li> </ul>	9114.03-08
	<ul style="list-style-type: none"> <li>• <i>Italy</i> 201212008</li> </ul>	9114.03-20
	<ul style="list-style-type: none"> <li>• <i>United Kingdom</i> 201231010</li> </ul>	9114.03-42
	<ul style="list-style-type: none"> <li>• <i>Israel</i> 201247013</li> </ul>	9114.03-44
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b> 201315022	<b>9115.00-00</b>
	<ul style="list-style-type: none"> <li>• Chapter XII (Family Farmer)</li> </ul>	9115.11-00
	<ul style="list-style-type: none"> <li>• <i>Property of Estate (Section 1207)</i> 201411026</li> </ul>	9115.11-07
<b>Section 9200</b>	<b>Tax Shelter (Use This Category Only When No Other Category Is Appropriate)</b> 201347013	<b>9200.00-00</b>
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 201213025 201310032 201319019 201333009 201421021 201432018	<b>9999.00-00</b>
	<ul style="list-style-type: none"> <li>• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020</li> </ul>	9999.92-00
	<ul style="list-style-type: none"> <li>• Substance v. Form Issues Not Contained in Present List 201311023 <b>201501012</b></li> </ul>	9999.97-00

• Not Able to Identify Under Present List

9999.98-00

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