

# 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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|                    | 201206002 201218006 201223005 201243011 201311007 201324014 201338010<br>201352009 201429005 201431001 201436046 201441002 201444013 201451018<br>201501005 201505037 201516061 201518011                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                  |   |
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|                    | 201205005 201210022 201210023 201216017 201223002 201224001 201226002<br>201226003 201235002 201236007 201236008 201237007 201237008 201238013<br>201242012 201246012 201308021 201311003 201319001 201319002 201319004<br>201320003 201322003 201322004 201322005 201326002 201326003 201326004<br>201326005 201329002 201330005 201520002 201520002 201520003 201520003<br>201308021 201330005 201332005 201332006 201334008 201344004 201345003<br>201407006 201407007 201418027 201418028 201418029 201419006 201419008<br>201421008 201421009 201424019 201430008 201430009 201430010 201440016<br>201440017 201441005 201442001 201448007 201448008 201448009 201448010<br>201448011 201448012 201448013 201448014 201503002 201506005 201510026<br>201514004 201516038 201516039 201519019 201519024 201520002 201520003<br><b>201524018</b> |                  |   |
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|                    | • <i>Output Facilities</i><br>201507002                                                           | 141.01-04        |
|                    | • Private Loan Financing Test<br>201246007 201246032                                              | 141.02-00        |
|                    | • Management Contracts<br>201228029 201338026 201338031 201412011                                 | 141.07-00        |
|                    | • <i>Safe Harbor</i><br>201338026                                                                 | 141.07-01        |
| <b>Section 142</b> | <b>Exempt Facility Bond</b><br>201232006                                                          | <b>142.00-00</b> |
|                    | • Qualified Residential Rental Project<br>201232006                                               | 142.04-00        |
|                    | • <i>20/50 Test</i><br>201232006                                                                  | 142.04-01        |
|                    | • <i>40/60 Test</i><br>201232006                                                                  | 142.04-02        |
|                    | • Furnishing Water<br>201507002                                                                   | 142.05-00        |
| <b>Section 144</b> | <b>Qualified Small Issue Bond; Qualified Student Loan Bond; Qualified Re-development Bond</b>     | <b>144.00-00</b> |
|                    | • Student Loan Bonds; Defined<br>201447023                                                        | 144.02-00        |
| <b>Section 147</b> | <b>Other Requirements Applicable to Certain Private Activity Bonds</b><br>201430001               | <b>147.00-00</b> |
|                    | • Public Approval Requirement<br>201430001                                                        | 147.06-00        |
| <b>Section 148</b> | <b>Arbitrage</b><br>201424002 201435013 201502008                                                 | <b>148.00-00</b> |
|                    | • Higher Yielding Investment<br>201435013                                                         | 148.02-00        |





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|                    | • Limitation on Deduction for Certain Interest Paid By Corporation to Related Person<br>201202021                                                                                                     | 163.10-00        |
|                    | • Disqualified Debt Instruments<br>201336018 201517003                                                                                                                                                | 163.13-00        |
| <b>Section 164</b> | <b>Taxes</b><br>201202004 201309004 201442020 201452015 201516007                                                                                                                                     | <b>164.00-00</b> |
|                    | • Real Property Taxes<br>201232018 201310029                                                                                                                                                          | 164.01-00        |
|                    | • Taxes Assessed Against Local Benefits<br>201310029                                                                                                                                                  | 164.09-00        |
| <b>Section 165</b> | <b>Deductions For Losses</b><br>201240007 201240015 201306018 201308025 201325007 201328031 201308025<br>201343021 201351020 201411030 201451004 201451014 201511018 201511018<br>201511022 201515001 | <b>165.00-00</b> |
|                    | • Limitations on Losses of Individuals - Transaction Entered Into For Profit<br>201515001                                                                                                             | 165.03-00        |
|                    | • Limitations on Losses of Individuals - Casualty and Theft<br>201213022 201346009 201445009                                                                                                          | 165.04-00        |
|                    | • Worthless Securities<br>201252008 201333012 <b>201524016</b>                                                                                                                                        | 165.06-00        |
|                    | • <i>Securities In Affiliated Corporations</i><br>201314005 201325007 201347002                                                                                                                       | 165.06-02        |
|                    | • Disaster Losses<br>201306017                                                                                                                                                                        | 165.07-00        |
| <b>Section 166</b> | <b>Bad Debts</b><br>201328031 201515018                                                                                                                                                               | <b>166.00-00</b> |
|                    | • Worthless Securities<br>201450011                                                                                                                                                                   | 166.05-00        |
|                    | • Other<br>201302024                                                                                                                                                                                  | 166.06-00        |
| <b>Section 167</b> | <b>Depreciation</b><br>201221002 201317003                                                                                                                                                            | <b>167.00-00</b> |
|                    | • Property Used in the Trade or Business<br>201330034 201330034                                                                                                                                       | 167.01-00        |
|                    | • Basis<br>201214007 201249013                                                                                                                                                                        | 167.07-00        |
|                    | • Tangibles                                                                                                                                                                                           | 167.13-00        |
|                    | • <i>Buildings</i><br>201515007                                                                                                                                                                       | 167.13-05        |
|                    | • Date Property Placed in Service<br>201205005 201302007 201311003 201326008 201326009                                                                                                                | 167.19-00        |
|                    | • Public Utility Property                                                                                                                                                                             | 167.22-00        |
|                    | • <i>Normalization Rules</i><br>201223013 201223014 201334036 201418024 201436037 201436038 201438003<br>201519021                                                                                    | 167.22-01        |

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| <b>Section 168</b> | <b>Modified Accelerated Cost Recovery System</b>                                                                                                                                                                                                                             | <b>168.00-00</b> |
|                    | 201202017 201246034 201249003 201340006 201347013 201447018 201505029<br>201505030 201505031 201505032 201505033 201506007 201507014 201507015<br>201508004 201508005 201508006 201508007 201510031 201510032 201510033<br>201510034 201510035 201515007 201516021 201516041 |                  |
|                    | • Recovery Period<br>201216029                                                                                                                                                                                                                                               | 168.18-00        |
|                    | • Classification of Property<br>201216029 201243003 201244015 201310028 201404001 201509029                                                                                                                                                                                  | 168.20-00        |
|                    | • Property Used Predominantly Outside the United States<br>201216008 201510038                                                                                                                                                                                               | 168.25-00        |
|                    | • Alternative Depreciation System (ADS)<br>201316006 201316007                                                                                                                                                                                                               | 168.29-00        |
|                    | • <i>Outside the United States</i><br>201324005 201324006                                                                                                                                                                                                                    | 168.29-01        |
|                    | • <i>Tax-Exempt Use Property</i><br>201436048                                                                                                                                                                                                                                | 168.29-02        |
|                    | • Redeterminations, Changes in Use<br>201228036 201450001                                                                                                                                                                                                                    | 168.32-00        |
| <b>Section 169</b> | <b>Amortization of Pollution Control Facilities</b>                                                                                                                                                                                                                          | <b>169.00-00</b> |
|                    | • Election of Amortization<br>201217015                                                                                                                                                                                                                                      | 169.02-00        |
| <b>Section 170</b> | <b>Charitable, Etc. Contributions and Gifts</b>                                                                                                                                                                                                                              | <b>170.00-00</b> |
|                    | 201321012 201437004                                                                                                                                                                                                                                                          |                  |
|                    | • Value of Contribution<br>201319010 201443019 201443020                                                                                                                                                                                                                     | 170.02-00        |
|                    | • Percentage Limitations                                                                                                                                                                                                                                                     | 170.07-00        |
|                    | • <i>Educational Organizations</i><br>201417018                                                                                                                                                                                                                              | 170.07-02        |
|                    | • Percentage Limitations - Corporations<br>201226021                                                                                                                                                                                                                         | 170.08-00        |
|                    | • Donees of Charitable Contributions in General<br>201228026 201239011 201240036 201342011                                                                                                                                                                                   | 170.09-00        |
|                    | • <i>United States, States, Political Subdivisions, Etc.</i><br>201228026                                                                                                                                                                                                    | 170.09-01        |
|                    | • <i>Religious, Charitable, Etc. Organizations</i><br>201438032                                                                                                                                                                                                              | 170.09-02        |
|                    | • Carryovers                                                                                                                                                                                                                                                                 | 170.10-00        |
|                    | • <i>Corporations</i><br>201226021                                                                                                                                                                                                                                           | 170.10-02        |
|                    | • Ordinary Income and Capital Gain Property<br>201443019 201443020                                                                                                                                                                                                           | 170.11-00        |
|                    | • <i>Inventory and Other Property</i><br>201414014                                                                                                                                                                                                                           | 170.11-03        |
|                    | • Disallowance of Deduction                                                                                                                                                                                                                                                  | 170.12-00        |
|                    | • <i>Partial Interests in Property</i><br>201249002                                                                                                                                                                                                                          | 170.12-03        |

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|                     | • Qualified Conservation Contribution<br>201212009 201212010 201239008 201334039                                                                                                         | 170.14-00         |
|                     | • Other<br>201307008 201322046 201403016 201403016                                                                                                                                       | 170.19-00         |
| <b>Section 172</b>  | <b>Net Operating Loss Deductions (Deductible v. Not Deductible)</b><br>201226021 201243014 201315002 201328028 201328031                                                                 | <b>172.00-00</b>  |
|                     | • Carryback and Carryover<br>201228013 201233006 201249004 201309013 201310025 201335007                                                                                                 | 172.01-00         |
|                     | • Specified Business<br>201447006                                                                                                                                                        | 172.03-00         |
|                     | • Deferred Statutory or Tort Liability Losses<br>201442054                                                                                                                               | 172.07-00         |
| <b>Section 174</b>  | <b>Research and Experimental Expenditures (Deductible v. Not Deductible)</b><br>201324008                                                                                                | <b>174.00-00</b>  |
|                     | • Election to Amortize<br>201236013                                                                                                                                                      | 174.01-00         |
| <b>Section 179</b>  | <b>Election to Expense Certain Depreciable Business Assets</b><br>201415009                                                                                                              | <b>179.00-00</b>  |
|                     | • Section 179 Property<br>201234024                                                                                                                                                      | 179.01-00         |
| <b>Section 197</b>  | <b>Amortization of Goodwill &amp; Certain Other Intangibles</b><br>201203004 201228011 201317003 201501011                                                                               | <b>197.00-00</b>  |
|                     | • Certain Elections for Intangible Property<br>201214014                                                                                                                                 | 197.01-00         |
| <b>Section 215</b>  | <b>Alimony, etc., Payments</b><br>201206005 201246005                                                                                                                                    | <b>215.00-00</b>  |
| <b>Section 263</b>  | <b>Capital Expenditures (Deductible v. Not Deductible)</b><br>201311021 201317003 201319009 201341029 201341031 201405014 201438005<br>201447004 201447015 201447016 201510039 201518012 | <b>263.00-00</b>  |
|                     | • Development Costs                                                                                                                                                                      | 263.02-00         |
|                     | • <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i><br>201240011 201248014 201248015 201403011 201403011                                                                             | 263.02-01         |
|                     | • Permanent Improvements<br>201213023                                                                                                                                                    | 263.03-00         |
|                     | • Leases                                                                                                                                                                                 | 263.08-00         |
|                     | • <i>Acquisition Costs</i><br>201442021                                                                                                                                                  | 263.08-04         |
|                     | • Allocation Between Capital Expenditure and Expense<br>201234026 201234027                                                                                                              | 263.14-00         |
|                     | • Election to Deduct or Capitalize Certain Expenditures<br>201221013 201405009                                                                                                           | 263.16-00         |
|                     | • Interest and Carrying Costs - Straddles<br>201212014 201310027                                                                                                                         | 263.21-00         |
| <b>Section 263A</b> | <b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b><br>201504011                                                                                                  | <b>263A.00-00</b> |
|                     | • Exceptions                                                                                                                                                                             | 263A.02-00        |

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|                    | • <i>Substantially Constructed Self-Constructed Property</i><br>201515007                                                   | 263A.02-10       |
|                    | • Capitalization of Costs                                                                                                   | 263A.03-00       |
|                    | • <i>Direct Costs</i><br>201439001                                                                                          | 263A.03-01       |
|                    | • <i>Indirect Costs</i><br>201302018                                                                                        | 263A.03-02       |
|                    | • Allocation Methods<br>201439001                                                                                           | 263A.04-00       |
|                    | • <i>Simplified Production Method</i><br>201439001                                                                          | 263A.04-05       |
|                    | • Interest Capitalization<br>201302017                                                                                      | 263A.08-00       |
|                    | • <i>Designated Property</i><br>201302017                                                                                   | 263A.08-01       |
|                    | • Oil and Gas Activities<br>201211011                                                                                       | 263A.13-00       |
| <b>Section 264</b> | <b>Amounts Paid in Connection With Insurance (Deductible v. Not Deductible)</b><br>201443015 201443015                      | <b>264.00-00</b> |
|                    | • Exceptions<br>201322035                                                                                                   | 264.03-00        |
| <b>Section 267</b> | <b>Losses, Expenses, and Interest With Respect to Transactions Between Related Parties</b><br>201252008 201330004 201330004 | <b>267.00-00</b> |
|                    | • Losses: Deduction Disallowed<br>201343021                                                                                 | 267.01-00        |
|                    | • Expenses and Interest: In General                                                                                         | 267.02-00        |
|                    | • <i>Matching of Deduction and Payee Income</i><br>201228035                                                                | 267.02-01        |
|                    | • <i>Payments to Foreign Persons</i><br>201228035 201334037                                                                 | 267.02-03        |
|                    | • Special Rules Applicable to Controlled Groups: In General                                                                 | 267.07-00        |
|                    | • <i>Controlled Group Defined</i><br>201405009                                                                              | 267.07-01        |
|                    | • <i>Deferral of Loss from Sale or Exchange Between Members</i><br>201203004 201323005 201334006 201419011                  | 267.07-02        |
| <b>Section 274</b> | <b>Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)</b><br>201501010                       | <b>274.00-00</b> |
|                    | • Substantiation<br>201246031                                                                                               | 274.08-00        |
|                    | • Percentage Disallowance for Meals and Entertainment Deductions<br>201219021                                               | 274.14-00        |
| <b>Section 275</b> | <b>Certain Taxes (Allowed v. Disallowed)</b>                                                                                | <b>275.00-00</b> |
|                    | • Federal Income<br>201306018                                                                                               | 275.01-00        |

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| <b>Section 280E</b> | <b>Expenditures In Connection With the Illegal Sale of Drugs</b><br>201504011                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>280E.00-00</b>                                                    |
| <b>Section 280G</b> | <b>Golden Parachute Payments</b><br>• Definitions<br>• <i>Parachute Payment</i><br>201519017                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>280G.00-00</b><br>280G.01-00<br>280G.01-01                        |
| <b>Section 301</b>  | <b>Distributions of Property</b><br>201207002 201247004 201252008 201304002 201306012 201306013 201306014<br>201312028 201328025 201352007 201426019 201440006 201446013 201447019<br>201448016 201505035 201516047 201516050 201522001 201523017<br>• Liquidation v. Reorganization<br>201350001<br>• Constructive Dividend<br>201350001                                                                                                                                                                             | <b>301.00-00</b><br><br><br><br>301.04-00<br>301.07-00               |
| <b>Section 302</b>  | <b>Distributions in Redemption of Stock</b><br>201202010 201202020 201207002 201328025 201330017 201330018 201330017<br>201330018 201352007 201405005 201444007<br>• Disproportionate Redemption of stock<br>201202010 201202020 201236025<br>• Complete Termination of Interest<br>201228012 201405005                                                                                                                                                                                                               | <b>302.00-00</b><br><br><br>302.02-00<br>302.03-00                   |
| <b>Section 304</b>  | <b>Redemption Through Use of Related Corporations</b><br>• Acquisition by Subsidiary<br>• <i>Distribution to which Section 301 Applies</i><br>201252008 201330004 201330004<br>• Acquisition by Related Corporation (Other Than Subsidiary)<br>• <i>Section 304 v. Section 351</i><br>201228034                                                                                                                                                                                                                       | <b>304.00-00</b><br>304.01-00<br>304.01-03<br>304.02-00<br>304.02-01 |
| <b>Section 305</b>  | <b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b><br>201247004 201306012 201306013 201306014 201308001 201312028 201308001<br>201333007 201404005 201426019 201447019 201448016 201505035 201516047<br>• Stock Dividends<br>201304002 201404005 201446013 201447019 201516047<br>• Distributions in Lieu of Money<br>201247004 201252012 201312028 201426019 201440006 201447019 201505035<br>201516050<br>• Disproportionate Distributions<br>201213011 201404005 201446013 | <b>305.00-00</b><br><br><br>305.01-00<br>305.03-00<br>305.04-00      |
| <b>Section 306</b>  | <b>Dispositions of Certain Stock</b><br>201308001 201308001<br>• Section 306 Stock v. Not 306 Stock<br>201308001 201308001                                                                                                                                                                                                                                                                                                                                                                                            | <b>306.00-00</b><br>306.01-00                                        |
| <b>Section 311</b>  | <b>Taxability of Corporation on Distribution</b><br>201352007 201405005 201421015 201511020 201511020<br>• With Respect to its Stock<br>201405005                                                                                                                                                                                                                                                                                                                                                                     | <b>311.00-00</b><br>311.01-00                                        |

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| <b>Section 312</b> | <b>Effect on Earnings and Profits (Decrease v. No Decrease)</b><br>201330002 201330002                                                                                                                                                                                                                                      | <b>312.00-00</b> |
|                    | • Allocation in Separations<br>201240017 201249012 201330002 201330002                                                                                                                                                                                                                                                      | 312.09-00        |
| <b>Section 317</b> | <b>Other Definitions</b>                                                                                                                                                                                                                                                                                                    | <b>317.00-00</b> |
|                    | • Redemption of Stock v. Not a Redemption<br>201247010                                                                                                                                                                                                                                                                      | 317.02-00        |
| <b>Section 331</b> | <b>Gain or Loss to Shareholders in Corporate Liquidations</b><br>201211020 201252008 201330004 201330004 201334006 201511020 201511020                                                                                                                                                                                      | <b>331.00-00</b> |
|                    | • Year Liquidation Occurs<br>201228023                                                                                                                                                                                                                                                                                      | 331.04-00        |
|                    | • Form v. Substance<br>201252008                                                                                                                                                                                                                                                                                            | 331.07-00        |
| <b>Section 332</b> | <b>Complete Liquidation of Subsidiaries</b><br>201228030 201228033 201236014 201240017 201249012 201252014 201308002<br>201328003 201308002 201333007 201350001 201352007 201404002 201406005<br>201411002 201418039 201418046 201433007 201441010 201443017 201445008<br>201452016 201504007 201511001 201511001 201512001 | <b>332.00-00</b> |
|                    | • Nonrecognition of Gain or Loss<br>201213018 201228030 201236014 201308002 201314001 201315016 201308002<br>201339001 201412013 201415001                                                                                                                                                                                  | 332.01-00        |
|                    | • Debts of Parent to Subsidiary<br>201213018                                                                                                                                                                                                                                                                                | 332.07-00        |
| <b>Section 336</b> | <b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b><br>201237017 201418025 201511020 201511020                                                                                                                                                                                                   | <b>336.00-00</b> |
|                    | • Liquidation in a Reorganization                                                                                                                                                                                                                                                                                           | 336.03-00        |
|                    | • <i>Distribution of Property to a Related Person</i><br>201418025                                                                                                                                                                                                                                                          | 336.03-01        |
|                    | • <i>Disqualified Property</i><br>201418025                                                                                                                                                                                                                                                                                 | 336.03-02        |
|                    | • <i>Liquidation to which section 332 Applies</i><br>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><br>201404004                                                                                                                                                                        | <b>337.00-00</b> |
|                    | • Section 332 Liquidations<br>201404004                                                                                                                                                                                                                                                                                     | 337.10-00        |
|                    | • Conversion to Tax Exempt                                                                                                                                                                                                                                                                                                  | 337.14-00        |
|                    | • <i>Transfer of Substantially All Assets to Tax Exempt</i><br>201404004                                                                                                                                                                                                                                                    | 337.14-01        |
|                    | • Loss Disallowance<br>201310015                                                                                                                                                                                                                                                                                            | 337.16-00        |
|                    | • <i>Basis Reductions on Deconsolidation</i><br>201521008 201521008 201521008 201521008 201521008                                                                                                                                                                                                                           | 337.16-01        |
|                    | • <i>Allowable Worthless Stock Loss</i><br>201249005 201250010 201329001 201329007 201329008 201329009 201329010<br>201329011 201329012 201329013 201329014                                                                                                                                                                 | 337.16-02        |

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| <b>Section 338</b> | <b>Certain Stock Purchases Treated as Asset Acquisitions</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>338.00-00</b> |
|                    | 201211009 201213013 201214012 201351004 201412012 201429016 201435002                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |
|                    | • Express Election                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 338.01-00        |
|                    | 201214018 201412012                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |
|                    | • <i>Time in which Election must be made</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 338.01-02        |
|                    | 201206010 201246021 201338011 201437005 201438018 201503007 201510037                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |
|                    | • Qualified Stock Purchase                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 338.02-00        |
|                    | 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                  |
|                    | • Consistency Rules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 338.04-00        |
|                    | 201213013 201214012                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |
|                    | • Purchase from Related Corporation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 338.09-00        |
|                    | 201203004                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |
|                    | • Deemed Asset Sale and Liquidation in 338(h)(10) Election                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 338.80-00        |
|                    | 201203004                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |
| <b>Section 341</b> | <b>Collapsible Corporations</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>341.00-00</b> |
|                    | 201209025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |
| <b>Section 351</b> | <b>Transfer to Corporation Controlled by Transferor</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>351.00-00</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 201505012 201506008 201511015 201511015                                                                                                                                                                                                                                                                  |                  |
|                    | • Control v. No Control by Transferor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 351.01-00        |
|                    | 201224006 201242007 201306006 201326014 201333007 201506008                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |
|                    | • Series of Transactions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 351.02-00        |
|                    | 201212001 201506008                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |
|                    | • "Property" Defined                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 351.05-00        |
|                    | 201506008                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |
|                    | • Constructive Exchange                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 351.11-00        |
|                    | 201350001                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |
|                    | • Section 351 v. Section 304 (See Also 0304.01-01)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 351.12-00        |
|                    | 201228034                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |
| <b>Section 354</b> | <b>Exchanges of Stock and Securities in Certain Reorganizations</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>354.00-00</b> |
|                    | • Exchange v. Liquidation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 354.01-00        |
|                    | 201423010                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |
| <b>Section 355</b> | <b>Distribution of Stock and Securities of a Controlled Corporation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>355.00-00</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 201503006 201505013 201512001 <b>201524005</b> |                  |

|                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |
|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
|                    | • Spin-Off                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 355.01-00        |
|                    | 201202007 201203004 201211008 201213018 201215005 201216023 201216027<br>201228002 201228030 201232014 201232033 201233016 201236014 201240017<br>201244006 201244008 201246027 201249012 201251006 201305003 201306006<br>201308002 201312017 201312020 201312022 201314001 201315009 201315016<br>201325009 201328024 201329005 201330007 201330022 201308002 201330007<br>201330022 201334009 201334032 201335001 201336012 201337007 201338040<br>201340009 201341004 201341013 201341026 201347005 201348005 201349006<br>201350007 201352007 201404002 201407005 201409002 201409003 201411002<br>201412013 201415001 201416005 201418030 201418039 201418046 201419005<br>201419010 201419012 201422004 201422012 201423006 201423010 201424005<br>201424006 201424008 201424009 201424011 201424013 201426004 201426008<br>201430002 201433007 201436033 201437006 201437013 201438009 201440014<br>201441008 201441009 201441016 201443017 201445008 201503006 201504007<br>201505007 201505013 201511001 201511001 201512001 201516014 |                  |
|                    | • Split-Off                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 355.01-01        |
|                    | 201208017 201213001 201213002 201213005 201230007 201232033 201234009<br>201238018 201240016 201245020 201246027 201252017 201306010 201308017<br>201308018 201310023 201313016 201323017 201327003 201330002 201330007<br>201308017 201308018 201330002 201330007 201337003 201350007 201352007<br>201403002 201403002 201404002 201405003 201411002 201411012 201418019<br>201422017 201426007 201435005 201512001                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |
|                    | • Split-Up                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 355.01-02        |
|                    | 201402002 201402002 201418018 201423012                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |
|                    | • Non Pro Rata Distributions, etc.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 355.02-00        |
|                    | 201233016                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |
|                    | • Active Business                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 355.03-00        |
|                    | 201219003 201251006 201333003 201407005 201418039 201418046 201426007<br>201429006 201436033                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |
|                    | • Five-Year Requirement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 355.03-01        |
|                    | 201251006                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |
|                    | • Business Purpose                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 355.04-00        |
|                    | 201308017 201308018 201308017 201308018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |
|                    | • Control                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 355.05-00        |
|                    | 201437013                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |
|                    | • Distribution of Control                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 355.05-01        |
|                    | 201437013                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |
|                    | • Distributions Within a Consolidated Group                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 355.09-00        |
|                    | 201305003 201352007 201445008                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                  |
|                    | • Gain Recognition on Distributions Pursuant to Acquisitions of Greater than<br>50% of Distributing or Controlled                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 355.10-00        |
|                    | 201249011 201250021 201324009 201505007                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |
| <b>Section 356</b> | <b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Re-<br/>cognized)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>356.00-00</b> |
|                    | 201424017                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |
| <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        |
|                    | • Exceptions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 357.02-02        |
|                    | 201230008 201348006 201431002                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                  |
| <b>Section 358</b> | <b>Basis to Distributees</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>358.00-00</b> |



|                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |
|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
|                    | • Allocation of Basis<br>201411006 201437007                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 358.02-00        |
| <b>Section 361</b> | <b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)</b><br>201228033 201409003 201504007 201511001 201511001 201516014                                                                                                                                                                                                                                                                                                                                                  | <b>361.00-00</b> |
|                    | • Exchanges Not Solely in Kind<br>201423010 201440014                                                                                                                                                                                                                                                                                                                                                                                                                                                | 361.01-00        |
|                    | • Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 361.02-00        |
|                    | • <i>Certain Transfers to Creditors</i><br>201228033 201409003 201511001 201511001                                                                                                                                                                                                                                                                                                                                                                                                                   | 361.02-02        |
| <b>Section 362</b> | <b>Basis to Corporations</b><br>201411006 201418013 201418034 201418041 201418042 201441014 201502001<br>201502002 201505028                                                                                                                                                                                                                                                                                                                                                                         | <b>362.00-00</b> |
|                    | • Property Acquired in Reorganizations and Transfers by Controlling Stockholders<br>201418013 201418041 201418042 201505028 201521011 201521011 201521011<br>201521011 201521011                                                                                                                                                                                                                                                                                                                     | 362.01-00        |
| <b>Section 367</b> | <b>Foreign Corporations</b><br>201348011 201432002                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>367.00-00</b> |
|                    | • Transfer to Foreign Corporations Subject to Section 367(a)<br>201321018                                                                                                                                                                                                                                                                                                                                                                                                                            | 367.01-00        |
|                    | • Treatment of Transfers of Stock or Securities to Foreign Corporations<br>201321018                                                                                                                                                                                                                                                                                                                                                                                                                 | 367.03-00        |
|                    | • <i>Reorganizations Described in Section 368(a)(1)(B)</i><br>201249011 201250021 201324009                                                                                                                                                                                                                                                                                                                                                                                                          | 367.03-01        |
|                    | • <i>Treatment of Subsequent Disposition of Stock of Transferee</i><br>201321018                                                                                                                                                                                                                                                                                                                                                                                                                     | 367.03-13        |
|                    | • Transfers of Intangible Property to Foreign Corporations Under Section 367(d)<br>201321018                                                                                                                                                                                                                                                                                                                                                                                                         | 367.30-00        |
|                    | • Treatment of Distribution Described in Section 367(e)<br>201348011 201423006                                                                                                                                                                                                                                                                                                                                                                                                                       | 367.40-00        |
|                    | • <i>Liquidations Under Section 332</i><br>201348011                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 367.40-02        |
| <b>Section 368</b> | <b>Definitions Relating to Corporate Reorganizations</b><br>201201012 201212001 201213019 201213021 201214013 201216027 201224006<br>201228030 201236014 201238018 201239003 201240017 201247009 201249012<br>201252017 201308001 201308017 201308018 201310023 201312017 201314003<br>201325009 201330022 201308001 201308017 201308018 201330022 201341026<br>201349006 201402002 201402002 201404006 201406005 201416002 201419005<br>201424005 201424006 201424009 201424011 201426004 201512001 | <b>368.00-00</b> |
|                    | • Statutory Merger or Consolidation (Type "A")<br>201213001 201213019 201213021 201228033 201232033 201252002 201252014<br>201312017 201314008 201314028 201326006 201333007 201350007 201404002<br>201423010 201436034 201438009 201505012                                                                                                                                                                                                                                                          | 368.01-00        |
|                    | • Stock for Stock (Type "B")<br>201249011 201250021 201324009                                                                                                                                                                                                                                                                                                                                                                                                                                        | 368.02-00        |
|                    | • <i>Liquidation Distribution</i><br>201418039 201418046                                                                                                                                                                                                                                                                                                                                                                                                                                             | 368.02-02        |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| • Stock for Property (Type "C")                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 368.03-00        |
| 201224006 201228030 201247009 201252014 201324003 201340016 201411002<br>201413003 201418039 201418046 201422004 201424007                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| • <i>Substantially All the Property</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 368.03-01        |
| 201247009                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |
| • Assets for Control of Transferee (Type "D")                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 368.04-00        |
| 201203004 201208017 201212001 201213001 201213002 201213005 201214013<br>201215005 201216023 201216027 201219003 201229002 201230007 201232014<br>201232033 201233016 201234009 201236014 201238018 201240013 201240016<br>201244006 201244008 201250004 201251006 201252002 201252017 201306006<br>201306010 201308002 201310023 201312022 201313016 201314001 201315016<br>201325009 201329005 201330002 201330007 201330022 201308002 201330002<br>201330007 201330022 201333007 201335001 201336012 201337003 201337007<br>201338040 201339001 201340009 201341004 201341013 201341026 201347005<br>201349006 201350007 201402002 201402002 201405003 201407005 201409002<br>201409003 201411002 201411012 201412013 201415001 201416005 201418018<br>201418019 201418030 201418039 201418046 201419005 201419010 201419013<br>201422012 201422017 201423012 201424005 201424006 201424008 201424009<br>201424011 201424013 201426004 201426007 201426008 201430002 201433007<br>201435005 201437006 201438009 201441008 201441016 201443017 201445008<br>201512001 <b>201524005</b> |                  |
| • Recapitalization (Type "E")                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 368.05-00        |
| 201308001 201315009 201315020 201315021 201308001 201424010                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |
| • Change in Identity, etc. (Type "F")                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 368.06-00        |
| 201201004 201201012 201208019 201228030 201236014 201239003 201250004<br>201252011 201252014 201314003 201316017 201322008 201326006 201328003<br>201330022 201330022 201333007 201339001 201404006 201411002 201418039<br>201418046 201445008 201511020 201511020                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  |
| • Continuity of Interest Rule                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 368.08-00        |
| 201214013 201224006 201247009                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |
| • <i>Related party Acquisitions</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 368.08-03        |
| 201214013                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |
| • <i>Business Enterprise Continuity</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 368.08-06        |
| 201247009 201314028 201413003                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |
| • <i>Historic Business Assets</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 368.08-07        |
| 201224006                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |
| • <i>Transfers to Controlled Corporations</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 368.08-08        |
| 201214013 201224006 201234009 201240016 201424007                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |
| • Plan of Reorganization                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 368.09-00        |
| 201411002                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |
| • <i>Several Steps</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 368.09-01        |
| 201252014 201411002                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |
| • Liquidation v. Reorganization                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 368.12-00        |
| 201505012                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |
| • Transactions Involving Two or More Investment Companies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 368.13-00        |
| 201247009                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |
| • Transfer by Corporation in Title 11 Case (Type "G")                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 368.14-00        |
| 201208036 201230020 201523001                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |
| <b>Section 381</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>381.00-00</b> |
| <b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |
| • Method of Accounting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 381.04-00        |
| 201237012 201343012                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |

|                    |                                                                                                                                                                                                                                                 |                  |
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| <b>Section 382</b> | <b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b>                                                                                                                                          | <b>382.00-00</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 |                  |
|                    | • Scope of Section 382 Limitation                                                                                                                                                                                                               | 382.02-00        |
|                    | • <i>Closing of the Books</i><br>201418038                                                                                                                                                                                                      | 382.02-05        |
|                    | • Value of Old Loss Corporation<br>201435003                                                                                                                                                                                                    | 382.05-00        |
|                    | • Ownership Change<br>201350006                                                                                                                                                                                                                 | 382.07-00        |
|                    | • <i>Segregation Rules</i><br>201350006 201451015                                                                                                                                                                                               | 382.07-05        |
|                    | • Definitions and Special Rules<br>201215007 201403007 201403007                                                                                                                                                                                | 382.11-00        |
|                    | • <i>5-Percent Shareholder</i><br>201215007 201403007 201403007                                                                                                                                                                                 | 382.11-09        |
|                    | • Operating Rules<br>201322032 201335012 201443009 201443009                                                                                                                                                                                    | 382.12-00        |
|                    | • <i>Contributions to Capital</i><br>201350006                                                                                                                                                                                                  | 382.12-01        |
|                    | • <i>Title 11 or Similar Case</i><br>201306003 201322032 201328027 201435003                                                                                                                                                                    | 382.12-08        |
|                    | • <i>Election Out</i><br>201519004                                                                                                                                                                                                              | 382.12-13        |
|                    | • <i>Controlled Groups</i><br>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> |
|                    | • Debt v. Equity<br>201230008 201323021                                                                                                                                                                                                         | 385.01-00        |
|                    | • New Financial Products<br>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><br>201501025                                                                                                                                                                     | 401.01-03        |
|                    | • Impossibility of Diversion<br>201228055                                                                                                                                                                                                       | 401.03-00        |
|                    | • Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00)<br>201440027                                                                                                                                        | 401.04-00        |
|                    | • Required Distributions<br>201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024                                                                                                                           | 401.06-00        |

|                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |
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|                    | <ul style="list-style-type: none"> <li>• <i>In General</i><br/>201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 401.06-01        |
|                    | <ul style="list-style-type: none"> <li>• <i>Employee Dies Before Entire Interest Distributed</i><br/>201202042 201208039 201210045 201320021</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 401.06-02        |
|                    | <ul style="list-style-type: none"> <li>• Commencement of Benefits Under Qualified Trusts<br/>201221033</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 401.11-00        |
|                    | <ul style="list-style-type: none"> <li>• Cash or Deferred Arrangements<br/>201417025</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 401.29-00        |
| <b>Section 402</b> | <b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b><br>201201018 201204025 201209015 201211030 201212023 201216047 201224046<br>201226036 201226037 201228043 201231018 201236035 201240032 201242024<br>201243016 201243017 201246046 201247020 201301016 201302046 201304013<br>201308037 201311041 201311042 201313025 201313027 201315035 201318031<br>201323044 201324025 201308037 201331009 201331010 201343029 201404017<br>201405030 201405031 201407026 201407027 201410039 201417026 201420025<br>201428014 201430023 201430030 201434029 201436057 201437026 201440025<br>201440027 201440032 201447050 201447051 201447052 201511038 201511038<br>201522012 <b>201524030</b> | <b>402.00-00</b> |
|                    | <ul style="list-style-type: none"> <li>• Exempt Trust<br/>201417025</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 402.01-00        |
|                    | <ul style="list-style-type: none"> <li>• Foreign Situs Trust<br/>201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 402.03-00        |
|                    | <ul style="list-style-type: none"> <li>• Amounts Distributed or Made Available to Beneficiary<br/>201431037</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 402.06-00        |
|                    | <ul style="list-style-type: none"> <li>• Unrealized Appreciation of Employer's Securities<br/>201242019 201427024</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 402.07-00        |
|                    | <ul style="list-style-type: none"> <li>• Rollover Contributions<br/>201211031 201215015 201224043 201233021 201233022 201234034 201305015<br/> 201323040 201330047 201330047 201341038 201346013 201403020 201403025<br/> 201418063 201419020 201419021 201420026 201426032 201442070 201443029<br/> 201443030 201445028 201446031 201446032 201446038 201448033 201452022<br/> 201452025 201505045 201514020 201521022 201521022 201521022 201521022<br/> 201521022 <b>201524027</b></li> </ul>                                                                                                                                                                                                                         | 402.08-00        |
|                    | <ul style="list-style-type: none"> <li>• <i>By a Surviving Spouse</i><br/>201523019 201523020</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 402.08-05        |
|                    | <ul style="list-style-type: none"> <li>• Tax on Lump Sum Distributions<br/>201241019</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 402.09-00        |
| <b>Section 403</b> | <b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b><br>201230030                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>403.00-00</b> |
|                    | <ul style="list-style-type: none"> <li>• Non-Forfeitable Rights<br/>201345036 201451062 201501026</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 403.03-00        |
|                    | <ul style="list-style-type: none"> <li>• Rollover Amounts<br/>201212023 201224043 201323040 201419021 <b>201524027</b></li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 403.05-00        |
| <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><br>201204010 201206022 201206024 201208043 201218024 201221034 201229012<br>201233023 201330030 201330030 201511039 201511039                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>404.00-00</b> |

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|--------------------|------------------------------------------------------------------------------------|------------------|
| <b>Section 408</b> | <b>Individual Retirement Accounts</b>                                              | <b>408.00-00</b> |
|                    | 201208039 201405032 201405033 201405034 201423043 201431038 201439006<br>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  
 201212021 201212022 201215016 201216049 201216050 201218025 201218026  
 201218027 201218040 201219035 201219039 201221035 201221036 201221037  
 201224047 201225021 201225022 201225023 201226034 201226035 201227009  
 201227010 201227011 201228044 201228046 201228047 201229013 201229014  
 201230027 201230028 201230032 201231019 201231020 201233024 201233025  
 201234031 201234033 201235026 201235027 201235028 201235030 201236034  
 201236036 201236037 201236038 201236039 201237025 201237026 201237027  
 201237028 201238029 201240031 201240033 201240034 201240035 201241014  
 201241015 201241016 201242021 201242022 201242023 201242025 201243018  
 201243019 201244022 201244023 201244024 201246042 201246043 201246044  
 201246045 201247021 201247022 201250030 201250031 201301017 201301018  
 201301019 201302047 201303022 201303023 201304012 201305016 201305017  
 201305018 201305019 201305020 201306029 201306030 201306031 201306032  
 201306033 201308034 201308035 201309021 201309022 201309023 201309024  
 201309025 201309026 201309028 201310050 201310052 201311037 201311038  
 201311039 201311043 201314050 201314051 201314052 201314053 201314054  
 201314055 201314056 201314057 201315034 201315036 201316024 201316026  
 201316027 201316028 201317021 201317022 201317023 201317024 201318029  
 201318032 201319034 201322049 201322052 201323041 201324021 201324022  
 201324023 201324024 201324026 201327020 201327021 201328036 201330046  
 201520014 201520014 201308034 201308035 201330046 201331010 201331011  
 201331012 201332016 201333021 201333022 201333023 201334046 201336021  
 201336022 201336023 201338056 201338057 201338058 201339002 201339003  
 201340023 201340024 201340025 201342015 201342016 201342017 201342019  
 201343030 201344012 201345037 201345038 201345039 201345040 201347025  
 201347026 201347027 201347029 201348017 201348018 201349025 201349026  
 201350049 201351031 201402018 201402018 201403021 201403021 201403022  
 201403022 201403023 201403023 201403024 201403024 201406021 201406023  
 201406024 201406025 201407028 201407029 201407030 201407031 201409015  
 201409016 201409017 201409018 201410040 201410041 201410042 201411045  
 201411046 201411047 201411048 201411049 201411050 201412019 201412020  
 201412021 201415013 201415014 201416012 201416013 201416014 201417028  
 201418064 201418065 201418066 201419022 201420024 201420025 201420027  
 201421028 201421029 201421030 201422032 201423036 201423037 201423038  
 201423039 201423040 201423041 201423042 201423043 201423044 201424029  
 201425020 201425021 201425022 201425023 201425024 201426031 201426033  
 201427025 201427026 201427027 201427028 201427029 201428012 201428013  
 201428015 201428016 201428018 201429032 201429033 201429034 201429035  
 201429036 201430020 201430022 201430026 201430027 201430029 201431035  
 201431036 201432029 201432030 201432032 201432035 201432036 201433027  
 201434027 201436054 201436056 201437024 201437027 201437028 201437029  
 201437030 201437031 201437032 201437033 201439004 201439005 201440024  
 201440026 201440028 201440029 201440030 201440031 201440035 201441028  
 201441029 201441030 201441031 201442069 201443030 201443031 201443031  
 201443032 201443032 201443033 201443033 201443034 201444044 201444045  
 201444046 201445029 201445030 201445031 201446033 201446035 201447053  
 201447054 201447055 201447056 201447057 201447058 201447059 201447060  
 201449008 201449009 201449010 201450034 201450035 201450036 201450037  
 201451063 201451064 201451066 201452023 201452024 201452026 201452028  
 201503024 201503025 201503026 201504020 201504021 201505047 201506013  
 201506014 201506016 201507039 201507040 201508021 201509066 201510062  
 201511035 201511035 201511036 201511036 201511037 201511037 201511038  
 201511038 201514021 201519040 201519041 201519042 201519043 201520013  
 201520014 201521023 201521023 201521023 201521023 201521023 201522010  
 201522011 201523023 201523024 201523025 **201524028 201524029 201524031**

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|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
|                     | • Distributions<br>201318033 201426034 201446030                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 408.06-00                                                                                                 |
|                     | • Prohibited Transactions<br>201437023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 408.07-00                                                                                                 |
|                     | • Tax Treatment of Accounts and Annuities<br>201430021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 408.08-00                                                                                                 |
| <b>Section 408A</b> | <b>Roth IRA</b><br>201219035 201219036 201219037 201230029 201242018 201320022 201404016<br>201404018 201442071 201446036 201448034 201449012 201449013 201506015<br>201511022 201511045                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>408A.00-00</b>                                                                                         |
| <b>Section 409</b>  | <b>Qualifications for Tax Credit Employee Stock Ownership Plans</b><br><br>• Tax Credit Employee Stock Ownership Plan Defined<br><br>• <i>Definition of Employer Securities</i><br>201511039 201511039                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>409.00-00</b><br><br>409.01-00<br><br>409.01-09                                                        |
| <b>Section 412</b>  | <b>Minimum Funding Standards</b><br>201205020 201208042 201221038 201221039 201238030 201330030 201330030<br>201427030 201428017 201437021 201511040 201511040 201511041 201511041<br><br>• Minimum Funding Waiver<br>201204022 201204023 201204026 201206021 201209016 201209017 201209018<br>201209019 201209020 201209021 201209024 201210048 201210049 201215017<br>201218036 201218039 201219038 201229015 201229016 201229017 201229018<br>201230034 201230035 201233026 201239013 201311040 201316025 201319035<br>201322050 201327022 201341040 201414034 201419023 201429037 201433028<br>201437022 201440034 201442068 201443034 201443035 201449011 201509067<br>201509068 201510061 201511042 201511042 201511043 201511043 201513006<br>201513007 201513008 | <b>412.00-00</b><br><br><br><br>412.06-00                                                                 |
| <b>Section 414</b>  | <b>Definitions and Special Rules</b><br>201305021 201317025 201340026 201351030 201425026 201443035 201443036<br>201509069<br><br>• Church Plan<br>201215018 201224042 201230031 201233027 201247023 201247024 201302045<br>201308033 201309027 201318030 201319036 201322051 201323042 201323043<br>201308033 201339004 201345041 201349027 201350048 201415015 201420028<br>201421031 201425025 201432028 201442072 201505048 201505049 201505050<br>201505051<br><br>• Certain Employee Contributions<br>201305021 201340026 201351030 201417025 201425026 201443035 201443036<br>201509069                                                                                                                                                                           | <b>414.00-00</b><br><br><br><br>414.08-00<br><br><br>414.09-00                                            |
| <b>Section 415</b>  | <b>Limitations on Benefits and Contributions Under Qualified Plans</b><br>201440027 201441032 201441033 201441034 201447061<br><br>• Limitation for Defined Benefit Plans<br><br>• <i>Qualified Participant</i><br>201347028<br><br>• Limitation for Defined Contribution Plans<br><br>• <i>Participant's Compensation</i><br>201511039 201511039<br><br>• <i>Stock Ownership Plans</i><br>201424030                                                                                                                                                                                                                                                                                                                                                                     | <b>415.00-00</b><br><br><br>415.01-00<br><br>415.01-05<br><br>415.02-00<br><br>415.02-02<br><br>415.02-05 |
| <b>Section 419</b>  | <b>Treatment of Funded Welfare Benefit Plans</b><br>201424004 201440022 201441019 201442064 201442065 201501014                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>419.00-00</b>                                                                                          |

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|                     | • Aggregation Rules<br>201225019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 419.13-00                                                                                                                                                                 |
| <b>Section 419A</b> | <b>Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.)</b><br>201424004 201440022 201442064 201442065 201501014                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>419A.00-00</b>                                                                                                                                                         |
| <b>Section 420</b>  | <b>Transfers to Retiree Health</b><br>201511044 201511044                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>420.00-00</b>                                                                                                                                                          |
| <b>Section 424</b>  | <b>Definitions and Special Rules</b><br><br>• Disposition<br>201519031                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>424.00-00</b><br><br>424.02-00                                                                                                                                         |
| <b>Section 442</b>  | <b>Change of Annual Accounting Period (Permitted v. Not Permitted) (See Also 444.00-00)</b><br>201505014                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>442.00-00</b>                                                                                                                                                          |
| <b>Section 444</b>  | <b>Election of Taxable Year Other Than Required Year</b><br><br>• Termination of Election<br>201302022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>444.00-00</b><br><br>444.04-00                                                                                                                                         |
| <b>Section 446</b>  | <b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b><br>201228035 201350033 201403015 201403015 201503011 201504011<br><br>• Clearly v. Not Clearly Reflecting Income<br>201504011<br><br>• Change of Methods (Permissible v. Not Permissible)<br>201202021 201345025 201426025 201442050 201442051 201521012 201521012<br>201521012 201521012 201521012<br><br>• <i>Correction of Method or Error</i><br>201442049 201442050 201442051<br><br>• <i>Consent Needed</i><br>201442050 201442051<br><br>• <i>Computing Depreciation</i><br>201410029<br><br>• <i>Change in Method of Accounting for Depreciation</i><br>201436048<br><br>• Change of Methods; Inventory<br><br>• <i>Uniform Capitalization Rules (See Also 1.263A)</i><br>201430013<br><br>• Notional Principal Contracts<br>201411032 | <b>446.00-00</b><br><br>446.01-00<br><br>446.04-00<br><br>446.04-01<br><br>446.04-03<br><br>446.04-13<br><br>446.04-17<br><br>446.19-00<br><br>446.19-06<br><br>446.21-00 |
| <b>Section 451</b>  | <b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b><br>201203013 201321023<br><br>• Tax Refunds<br>201231011<br><br>• Constructive Receipt<br>201321023 201327002<br><br>• <i>Payments to Third Person</i><br>201321023<br><br>• Accrual Method<br>201321023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>451.00-00</b><br><br>451.08-00<br><br>451.14-00<br><br>451.14-03<br><br>451.19-00                                                                                      |



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| <b>Section 453</b>  | <b>Installment Method (Available v. Not Available)</b><br>201405005 201440004 201451004 201503005 <b>201524010 201524011 201524012 201524013</b> | <b>453.00-00</b>  |
|                     | • Disposition of Obligations<br>201248006 201248007 201248008                                                                                    | 453.05-00         |
|                     | • Timely v. Untimely Elections                                                                                                                   | 453.06-00         |
|                     | • <i>Election Out</i><br><b>201524010 201524011 201524012 201524013</b>                                                                          | 453.06-06         |
|                     | • Revocation of Elections<br>201232021 201332009 201440004 201503005                                                                             | 453.08-00         |
|                     | • Contingent Payment Sales<br>201241001                                                                                                          | 453.09-00         |
|                     | • <i>Alternative Basis Recovery</i><br>201241001 201417006                                                                                       | 453.09-01         |
|                     | • Definitions                                                                                                                                    | 453.10-00         |
|                     | • <i>Installment Method</i><br>201348007                                                                                                         | 453.10-02         |
|                     | • Gross Profit Ration Calculation<br>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<br>201221021                                                                                                | 453A.03-00        |
| <b>Section 457</b>  | <b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b><br>201228043 201351001 201434003 201508001        | <b>457.00-00</b>  |
|                     | • Year of Inclusion in Gross Income<br>201211001                                                                                                 | 457.01-00         |
|                     | • Eligible Deferred Compensation Plan Defined<br>201211001                                                                                       | 457.05-00         |
|                     | • Special Rules<br>201508001                                                                                                                     | 457.09-00         |
|                     | • <i>Nonelective Deferred Compensation</i><br>201447002                                                                                          | 457.09-06         |
|                     | • <i>Length of Service Award Plans</i><br>201508001                                                                                              | 457.09-08         |
| <b>Section 461</b>  | <b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b><br>201237012 201322023 201323006 201343012 201442048              | <b>461.00-00</b>  |
|                     | • Accrual Method<br>201246029                                                                                                                    | 461.01-00         |
|                     | • <i>Expenditure For Asset Having Long Useful Life</i><br>201311021                                                                              | 461.01-06         |
|                     | • Incurred Liabilities                                                                                                                           | 461.06-00         |
|                     | • <i>Accrual Basis</i><br>201223015 201311021                                                                                                    | 461.06-01         |
| <b>Section 465</b>  | <b>Deductions Limited to Amount at Risk</b>                                                                                                      | <b>465.00-00</b>  |
|                     | • Amounts Considered at Risk                                                                                                                     | 465.01-00         |

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|                     | • <i>Amounts Protected Against Loss</i><br>201308028 201308028                                                                                                                                                                                                     | 465.01-02         |
|                     | • <i>Activities to Which Section Applies</i><br>201501012                                                                                                                                                                                                          | 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>  |
|                     | • <i>Mining (See Also 613.03-06 et seq)</i><br>201311011                                                                                                                                                                                                           | 468.01-00         |
| <b>Section 468A</b> | <b>Special Rules for Decommissioning Cost</b>                                                                                                                                                                                                                      | <b>468A.00-00</b> |
|                     | • <i>In General</i><br>201203001 201203016 201238010 201239002 201249001 201322029 201322030<br>201345019 201411014 201432012 201450009 201450010 201451011 201451013<br>201510030                                                                                 | 468A.01-00        |
|                     | • <i>Ruling Amount</i><br>201221011                                                                                                                                                                                                                                | 468A.04-00        |
|                     | • <i>Revised Schedules</i><br>201244007 201245011 201246009 201246010 201246011 201250006 201250007<br>201331003 201331004 201334002 201334003 201334004 201334035 201336015<br>201347009 201347010 201515014 201521005 201521005 201521005 201521005<br>201521005 | 468A.04-02        |
|                     | • <i>Time When Payments Deemed Made</i><br>201450011                                                                                                                                                                                                               | 468A.07-00        |
| <b>Section 468B</b> | <b>Special Rules For Designated Settlement Funds</b>                                                                                                                                                                                                               | <b>468B.00-00</b> |
|                     | 201208036 201347019 201411027                                                                                                                                                                                                                                      |                   |
|                     | • <i>In General</i><br>201447005 201450019                                                                                                                                                                                                                         | 468B.01-00        |
|                     | • <i>Taxation of Designated Settlement Funds</i><br>201347019 201411027                                                                                                                                                                                            | 468B.02-00        |
|                     | • <i>Other Funds</i><br>201322026                                                                                                                                                                                                                                  | 468B.06-00        |
|                     | • <i>Clarification Of Taxation of Certain Funds</i><br>201208036 201347019 201411027                                                                                                                                                                               | 468B.07-00        |
| <b>Section 469</b>  | <b>Passive Activity Losses and Credits Limited</b>                                                                                                                                                                                                                 | <b>469.00-00</b>  |
|                     | 201244017 201312041 201324018 201411025 201427016 201515032                                                                                                                                                                                                        |                   |
|                     | • <i>Disallowed Loss and Credit</i>                                                                                                                                                                                                                                | 469.01-00         |
|                     | • <i>Closely Held C Corporation</i><br>201411025                                                                                                                                                                                                                   | 469.01-02         |
|                     | • <i>Passive Activity Defined</i><br>201341030                                                                                                                                                                                                                     | 469.03-00         |
|                     | • <i>Definition of Activity</i><br>201221012 201341030 201411025                                                                                                                                                                                                   | 469.03-03         |
|                     | • <i>Rules Determining Income or Loss</i><br>201348013                                                                                                                                                                                                             | 469.05-00         |
|                     | • <i>Disposition of Entire Interest in Passive Activity</i><br>201415002 201428008                                                                                                                                                                                 | 469.07-00         |
|                     | • <i>Material Participation Defined</i><br>201317010                                                                                                                                                                                                               | 469.08-00         |

|                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |
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|                    | • Other Definitions and Rules<br>201348013                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 469.10-00        |
|                    | • Real Property Business<br>201321021 201427016 201504010                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 469.14-00        |
| <b>Section 471</b> | <b>General Rule for Inventories</b><br>201504011                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>471.00-00</b> |
| <b>Section 472</b> | <b>Last-In, First-Out Inventories</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>472.00-00</b> |
|                    | • Election<br>201208033 201342009                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 472.01-00        |
| <b>Section 475</b> | <b>Mark to Market Accounting Method for Dealers in Securities</b><br>201238025 201423019 201507019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>475.00-00</b> |
|                    | • Treatment of Securities Marked to Market<br>201314042                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 475.01-00        |
|                    | • Exceptions to Mark to Market Treatment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 475.02-00        |
|                    | • <i>Securities Held for Investment</i><br>201423019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 475.02-01        |
|                    | • <i>Identification Requirements</i><br>201432016                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 475.02-04        |
|                    | • Character of Gain or Loss<br>201432016                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 475.04-00        |
|                    | • Definitions<br>201238025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 475.05-00        |
|                    | • Securities Traders<br>201239004 201423019 201432016                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 475.08-00        |
| <b>Section 481</b> | <b>Adjustments Required by Changes in Method of Accounting</b><br>201350033 201403015 201403015 201426025 201436048 201503011 201521012<br>201521012 201521012 201521012 201521012                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>481.00-00</b> |
|                    | • Pre-1954 Adjustments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 481.02-00        |
|                    | • <i>Involuntary</i><br>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><br>201451003                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 483.02-01        |
| <b>Section 501</b> | <b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b><br>201204019 201210044 201216040 201217018 201217019 201218041 201219024<br>201219025 201221023 201224033 201224036 201229001 201229010 201230025<br>201232036 201233017 201234030 201236032 201242014 201242015 201242017<br>201244021 201245021 201303017 201305013 201311028 201311029 201313034<br>201317011 201319031 201322041 201323024 201325017 201333014 201335014<br>201338052 201340020 201347022 201350044 201407014 201410035 201411037<br>201411037 201415008 201415010 201417017 201419015 201424024 201429027<br>201431032 201433016 201433017 201433020 201434022 201434023 201451030<br>201451033 201505040 201505041 201505042 201507026 201517008 | <b>501.00-00</b> |
|                    | • Instrumentalities of U.S.<br>201503016 201503019 201509039                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 501.01-00        |

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| • Title-Holding Company<br>201309014                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 501.02-00 |
| • Religious, Charitable, etc., Institutions and Community Chest<br>201202039 201202040 201203019 201203020 201203021 201203022 201203023<br>201203030 201203031 201206018 201209009 201209010 201210041 201210044<br>201215010 201215011 201217018 201217019 201217020 201217022 201217026<br>201218016 201218017 201218019 201218022 201218023 201218041 201219025<br>201219026 201219027 201219029 201221022 201221023 201224033 201224036<br>201225014 201225015 201225016 201225017 201226029 201229001 201229010<br>201231012 201231017 201232034 201232036 201235021 201235022 201239011<br>201240028 201240029 201240036 201241009 201241011 201242014 201244021<br>201245021 201245022 201245023 201245024 201245025 201245026 201245027<br>201247016 201249016 201250027 201251018 201252020 201252021 201252022<br>201252023 201252028 201304011 201309015 201309016 201309018 201313033<br>201314049 201314058 201315027 201317020 201318009 201318012 201318017<br>201318027 201321024 201321025 201322042 201322045 201323024 201323025<br>201323030 201323034 201324020 201325015 201325017 201327011 201327012<br>201327013 201327014 201327018 201327019 201328035 201329018 201329019<br>201329020 201329021 201330037 201330040 201330042 201330037 201330040<br>201330042 201332013 201333015 201333016 201335015 201335016 201335025<br>201335026 201335027 201338049 201338052 201338054 201338059 201342011<br>201345030 201345031 201349016 201349017 201349022 201349024 201350041<br>201350042 201350044 201350045 201350046 201351028 201402015 201402015<br>201402016 201402016 201402017 201402017 201405017 201405018 201405019<br>201405020 201405021 201405022 201405024 201406011 201406012 201406013<br>201406014 201406015 201406017 201407015 201407018 201407019 201407025<br>201409010 201409014 201410035 201411037 201412018 201413012 201414021<br>201414022 201414023 201414025 201414026 201414032 201415004 201415005<br>201415006 201415009 201416010 201417017 201417018 201417023 201418054<br>201418055 201418057 201418058 201418059 201419015 201420020 201421022<br>201423027 201423029 201424024 201424025 201428022 201433016 201433018<br>201433020 201434023 201436050 201438029 201438030 201440020 201440021<br>201441018 201442057 201442066 201445011 201445012 201445013 201448026<br>201449001 201450022 201451031 201451034 201451046 201452017 201452019<br>201452020 201502016 201503018 201503019 201503021 201505039 201505040<br>201505041 201505042 201506011 201507023 201507026 201510058 201511023<br>201511023 201511024 201511034 201511034 201514009 201514010 201514011<br>201514012 201514014 201514015 201515034 201516066 201517009 201517010<br>201517012 201517013 201517014 201518021 201519032 201519033 201522006<br><b>201524026</b> | 501.03-00 |
| • Employee Benefit Organization (See Also 0501.09-00)<br>201203032 201313033 201351025 201428019 201428024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 501.03-01 |
| • Foundations<br>201335014 201335023 201411037 201436051 201513005 201514016                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 501.03-02 |
| • Trusts<br>201219029 201237019 201306023 201317011 201335014 201447049 201451032<br>201451035                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 501.03-03 |
| • Unincorporated Associations<br>201241010                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 501.03-04 |
| • Corporations<br>201202038 201204019 201204020 201204021 201205011 201210041 201211026<br>201215011 201218041 201219025 201219028 201224033 201224036 201227006<br>201228042 201229001 201229010 201230025 201233018 201236033 201241011<br>201242014 201244021 201245021 201325014 201333014 201338052 201346012<br>201405023 201410035 201419016 201423026 201426028 201428021 201446025<br>201451036 201521016 201521016 201521016 201521016 201521016                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 501.03-05 |

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| • <i>Civil Rights Groups</i><br>201217021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 501.03-07 |
| • <i>Educational Organizations</i><br>201252025 201303018 201304011 201305013 201323025 201327015 201345032<br>201405024 201415009 201417017 201417018 201424024 201426035 201433020<br>201435015 201440023 201445014 201503017 201509040 201510059 201516069                                                                                                                                                                                                                                                              | 501.03-08 |
| • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i><br>201210041 201317012 201328035 201445015 201451037                                                                                                                                                                                                                                                                                                                                                                                                           | 501.03-11 |
| • <i>Libraries, Museums, etc.</i><br>201221024 201517011                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 501.03-13 |
| • <i>Literary Organizations</i><br>201433020                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 501.03-14 |
| • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i><br>201215011 201322041 201335024 201438032                                                                                                                                                                                                                                                                                                                                                                                            | 501.03-15 |
| • <i>Prevention of Cruelty Groups</i><br>201337017                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 501.03-18 |
| • <i>Public Recreation Facilities and Athletic Organizations</i><br>201204020 201340021 201343028                                                                                                                                                                                                                                                                                                                                                                                                                          | 501.03-19 |
| • <i>Religious Organizations</i><br>201232034 201236033 201246041 201251018 201310045 201325017 201327018<br>201350047 201414024 201417017 201420020 201523022                                                                                                                                                                                                                                                                                                                                                             | 501.03-20 |
| • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i><br>201237020 201251022 201415003 201423030 201432037                                                                                                                                                                                                                                                                                                                                                                                                      | 501.03-22 |
| • <i>Scientific Organizations</i><br>201311030 201313032                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 501.03-24 |
| • <i>Social Welfare Groups (See Also 0501.04-00)</i><br>201304011 201340021 201415007 201451036 201505042                                                                                                                                                                                                                                                                                                                                                                                                                  | 501.03-25 |
| • <i>State Instrumentalities</i><br>201411018                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 501.03-26 |
| • <i>Organizational and Operational Tests</i><br>201203024 201205012 201210043 201215011 201216040 201234030 201250027<br>201250028 201305013 201306028 201314047 201314049 201317012 201322041<br>201323037 201327017 201330037 201330037 201331007 201334043 201340021<br>201341037 201349023 201351029 201407016 201407017 201410043 201410044<br>201411038 201411042 201412022 201414024 201414033 201417024 201423030<br>201424027 201428031 201430014 201433016 201441017 201446029 201510059<br>201511024 201517015 | 501.03-30 |
| • <i>Cooperative Hospital Service Organizations</i><br>201218016 201433018                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 501.03-32 |
| • <i>Lessening the Burdens of Government</i><br>201213029 201214034 201413012                                                                                                                                                                                                                                                                                                                                                                                                                                              | 501.03-33 |

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| <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<br>201221025 201221026 201221027 201221028 201221029 201224031 201224034<br>201234028 201252029 201313031 201317013 201318010 201318011 201318013<br>201318014 201318015 201318016 201318018 201318019 201318020 201318021<br>201318022 201318023 201318024 201318025 201318028 201319031 201321032<br>201321037 201321039 201323026 201323031 201323036 201323038 201323039<br>201325016 201327016 201329022 201331006 201333017 201333018 201334045<br>201335017 201338053 201338055 201349018 201351024 201403019 201403019<br>201403020 201406019 201409013 201411039 201414028 201424028 201425013<br>201429031 201443021 201449002 201451033 201503020 201505043 201507025<br>201511025 201511025 201518018 |           |
| <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<br>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 201508011                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |           |
| <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<br>201246039 201321026 201329023 201329024 201338047 201347023 201349019<br>201349021 201405025 201406020 201420021 201425014 201430018 201446026<br>201451038 201502015 201509041 201514019 201521017 201521017 201521017<br>201521017 201521017                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |           |
| <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<br>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<br>201241018 201306027 201315030 201317014 201317015 201317016 201318026<br>201322044 201323033 201329025 201330041 201330041 201333019 201338044<br>201338050 201405026 201405027 201406016 201407024 201414029 201418056<br>201428009 201429028 201434022 201442058 201445027 201448021 201448022<br>201450023 201451030 201451039 201501015 201511024 201511024 201515035                                                                                                                                                                                                                                                                                                                                      |           |
| <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 201515035                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |           |

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| • <i>Leases or Sales of Club Property</i><br>201204018 201302043 201306027 201315030                                                                                                                                                 | 501.07-03 |
| • <i>Automobile Clubs</i><br>201430019                                                                                                                                                                                               | 501.07-04 |
| • <i>Business with Nonmembers</i><br>201204018 201219032 201414029 201428009 201428020 201428027 201430019<br>201515035 201517016 201517017                                                                                          | 501.07-05 |
| • <i>Payment of Benefits to Members</i><br>201219032 201306027                                                                                                                                                                       | 501.07-06 |
| • Fraternal Beneficiary Societies (See Also 0501.03-09)<br>201425015                                                                                                                                                                 | 501.08-00 |
| • Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)<br>201221030 201224037 201250023 201250024 201251023 201349020 201410037<br>201410038 201415008 201422025 201434025 201450028 201450029 201513004<br>201515036 | 501.09-00 |
| • <i>Permissible Benefits</i><br>201451040                                                                                                                                                                                           | 501.09-01 |
| • <i>Geographic Locale</i><br>201221030 201330039 201330039 201415008                                                                                                                                                                | 501.09-02 |
| • <i>Inurement</i><br>201321040 201351026                                                                                                                                                                                            | 501.09-03 |
| • <i>Membership</i><br>201221030 201224037 201250023 201250024 201251023 201415008 201422025                                                                                                                                         | 501.09-04 |
| • Domestic Fraternal Societies, Orders, and Associations<br>201240026 201340022                                                                                                                                                      | 501.10-00 |
| • Local Benevolent Life Insurance Associations, etc.<br>201247019 201431031                                                                                                                                                          | 501.12-00 |
| • <i>Mutual Ditch or Irrigation Companies</i><br>201246038                                                                                                                                                                           | 501.12-01 |
| • <i>Mutual or Cooperative Telephone Companies</i><br>201309017 201431031                                                                                                                                                            | 501.12-02 |
| • <i>Mutual or Cooperative Electric Companies</i><br>201241012 201340017 201423028                                                                                                                                                   | 501.12-03 |
| • Cemetery Companies<br>201409009 201428011 201428029                                                                                                                                                                                | 501.13-00 |
| • Credit Unions<br>201416009 201447039                                                                                                                                                                                               | 501.14-00 |
| • Insurance Companies or Associations With Net Written Premiums of<br>\$350,000 Or Less<br>201338046 201338051 201342012 201342013 201405028 201428025 201445016<br>201447040 201447041 201447042 201450021 201517018                | 501.15-00 |
| • Organized to Finance Crop Operations<br>201333014                                                                                                                                                                                  | 501.16-00 |
| • Supplemental Unemployment Benefit Trusts<br>201406018 201411041                                                                                                                                                                    | 501.17-00 |
| • Organization of Past or Present Armed Forces Members<br>201218020 201237022 201252027 201338048 201414027 201450020 201451041<br>201451042                                                                                         | 501.19-00 |

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| • Religious and Apostolic Organizations<br>201310047                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 501.26-00 |
| • Cooperative Hospital Service Organizations<br>201218016                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 501.27-00 |
| • Control of Corporation<br>201224031 201224034 201247017 201428029 201433017                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 501.30-00 |
| • <i>Closely Controlled Organizations</i><br>201306026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 501.30-01 |
| • <i>Dealings With Controlling Interests</i><br>201237019 201307009 201345032 201350047                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 501.30-02 |
| • Proof of Exemption<br>201235023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 501.31-00 |
| • <i>Domestic Fraternal Societies</i><br>201404012                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 501.31-01 |
| • Income Inures v. does Not Inure to Private Individual<br>201202038 201202039 201203024 201203025 201204019 201204021 201205010<br>201205012 201209011 201209012 201209013 201210042 201211025 201211026<br>201213030 201213031 201215012 201215013 201217019 201218021 201219028<br>201219032 201226029 201227006 201228040 201228041 201228042 201229001<br>201229010 201230024 201232035 201233018 201234030 201241011 201242015<br>201244021 201247018 201250025 201250027 201250029 201252024 201252026<br>201302040 201302041 201303017 201303019 201303020 201305011 201305012<br>201305013 201307014 201308032 201310046 201310049 201311029 201311030<br>201311033 201313032 201314045 201314048 201314049 201315029 201323028<br>201323035 201326019 201330037 201330043 201308032 201330037 201330043<br>201337017 201350047 201403018 201403018 201410035 201411038 201411039<br>201417017 201419019 201424024 201428022 201428026 201428027 201433019<br>201433020 201443021 201443022 201451043 201451045 201502017 201504017<br>201511026 201511026 201514011 201515037 201519033 201519034 201519035 | 501.32-00 |
| • <i>Distribution of Assets to Private Individuals</i><br>201203025 201209011 201209012 201209013 201213031 201215012 201215013<br>201216040 201218021 201228040 201230024 201232035 201234029 201252024<br>201252026 201302040 201303019 201303020 201305011 201305012 201308032<br>201310046 201310049 201311033 201314048 201315029 201323028 201330043<br>201308032 201330043 201403018 201403018 201411039 201428026 201440021<br>201502017 201504017 201511026 201511026 201519035                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 501.32-01 |



|                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |
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|                    | <ul style="list-style-type: none"> <li>• Private v. Public Interest Served</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 501.33-00        |
|                    | 201202038 201202039 201203024 201203025 201204019 201204020 201205010<br>201205011 201205012 201209011 201209012 201209013 201210042 201210043<br>201211025 201211026 201213031 201215012 201215013 201216040 201217019<br>201218021 201219028 201219029 201221023 201223020 201224031 201224034<br>201227006 201228040 201228041 201228042 201229001 201229010 201230024<br>201232035 201233018 201234029 201234030 201241011 201242015 201244021<br>201247017 201247018 201250025 201250027 201250028 201250029 201252024<br>201252025 201252026 201302040 201302041 201303017 201303019 201303020<br>201304011 201305011 201305012 201305013 201307014 201308032 201309019<br>201310046 201310048 201310049 201311028 201311029 201311030 201311033<br>201313032 201313033 201313034 201314045 201314046 201314047 201314048<br>201314049 201315029 201322053 201323028 201323035 201326019 201330043<br>201308032 201330043 201331007 201331008 201334043 201334044 201334045<br>201345032 201349023 201403017 201403017 201404013 201405024 201407019<br>201407020 201409012 201410035 201411039 201416010 201417017 201419015<br>201423031 201424024 201424027 201427018 201428023 201428028 201430014<br>201431032 201433019 201433020 201438030 201440021 201451043 201451045<br>201452018 201502017 201504017 201510058 201510059 201511026 201511026<br>201514011 201514013 201516066 201517019 201519033 201519035 201523021<br>201523022 |                  |
|                    | <ul style="list-style-type: none"> <li>• Trustees Serve Private Interest</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 501.33-01        |
|                    | 201226029 201228041 201236033 201315028 201350043 201414024 201451043<br>201451045                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  |
|                    | <ul style="list-style-type: none"> <li>• "Exclusively" Test</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 501.35-00        |
|                    | 201221023 201228040 201237019 201303019 201303020 201306026 201322053<br>201334045 201340021 201345031 201345032 201405023 201407020 201414024<br>201415007 201431032 201433019 201452018 201505042 201511024 201511024<br>201523021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                  |
|                    | <ul style="list-style-type: none"> <li>• Business Activities</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 501.36-00        |
|                    | 201234029 201250029 201310046 201314047 201329024 201330038 201330038<br>201334045 201404013 201405022 201405023 201407019 201428028 201431032<br>201433020 201510058 201514013                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |
|                    | <ul style="list-style-type: none"> <li>• Section 501(c)(3) Organizations</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 501.36-01        |
|                    | 201204021 201205013 201210041 201233017 201234030 201236033 201242017<br>201247017 201250027 201302041 201305013 201309019 201311029 201314045<br>201314049 201330037 201330038 201330037 201330038 201403017 201403017<br>201405023 201414024 201428022 201428023 201510058 201517008                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |
|                    | <ul style="list-style-type: none"> <li>• Publishing Activities, Radio, Television, etc.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 501.36-03        |
|                    | 201204021 201252025 201433020                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |
|                    | <ul style="list-style-type: none"> <li>• Fund Raising (See also 0512.06-00)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 501.36-04        |
|                    | 201323037 201407020 201416010                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |
|                    | <ul style="list-style-type: none"> <li>• Legislative and Political Propaganda Activities</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 501.38-00        |
|                    | 201415007 201505042                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |
|                    | <ul style="list-style-type: none"> <li>• "Action" Organizations</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 501.38-01        |
|                    | 201415007 201430014 201505042                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |
|                    | <ul style="list-style-type: none"> <li>• Electing Expenditure Test</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 501.38-02        |
|                    | 201239012 201415007                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |
| <b>Section 502</b> | <b>Feeder Organizations (Exempt v. Not Exempt)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>502.00-00</b> |
|                    | 201317011 201444043                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |
| <b>Section 503</b> | <b>Requirements for Exemption (Exempt v. Not Exempt)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>503.00-00</b> |
|                    | 201242014 201242017 201245021 201311028 201325017 201338052 201444043<br>201507026 201517008                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                  |

|                    |                                                                                                                                                             |                  |
|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
|                    | • Future Status of Organizations Denied Exemption<br>201209007 201209008 201520013 201520013                                                                | 503.03-00        |
| <b>Section 504</b> | <b>Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities</b> | <b>504.00-00</b> |
|                    | • Denial of Exemption<br>201205011 201205013 201217019 201446028 201510059                                                                                  | 504.50-00        |
| <b>Section 507</b> | <b>Termination of Private Foundation Status</b><br>201216045 201243015 201321024 201418060 201435016 201513005 201514016                                    | <b>507.00-00</b> |
|                    | • Termination Under Section 507(a)(1)<br>201230026 201417020 201417021 201427019                                                                            | 507.01-00        |
|                    | • <i>Special Rules</i><br>201345033 201345034                                                                                                               | 507.01-01        |
|                    | • Termination Under Section 507(b)(1)(B)<br>201441018                                                                                                       | 507.04-00        |
|                    | • Liability of Transferee Organizations<br>201243015 201244020 201321024 201321025                                                                          | 507.05-00        |
|                    | • Imposition of Tax<br>201244020 201321024 201321025 201325018 201325019 201325020 201325021<br>201448026                                                   | 507.06-00        |
|                    | • Aggregate Tax Benefit<br>201244020 201321025                                                                                                              | 507.07-00        |
|                    | • Value of Assets<br>201321024 201321025                                                                                                                    | 507.09-00        |
| <b>Section 508</b> | <b>Special Rules With Respect to Section 501 (c)(3) Organizations</b>                                                                                       | <b>508.00-00</b> |
|                    | • New Organizations<br>201446025                                                                                                                            | 508.01-00        |
| <b>Section 509</b> | <b>Private Foundation Defined</b>                                                                                                                           | <b>509.00-00</b> |
|                    | • Definitions<br>201418067                                                                                                                                  | 509.01-00        |
|                    | • <i>Private Foundation</i><br>201306023                                                                                                                    | 509.01-01        |
|                    | • <i>Support</i><br>201239011 201240036 201342011                                                                                                           | 509.01-02        |
|                    | • Exceptions to Private Foundation Status<br>201335018 201417018                                                                                            | 509.02-00        |
|                    | • <i>Publicly Supported Organizations</i><br>201445015 201507024                                                                                            | 509.02-01        |
|                    | • <i>Supporting Organizations</i><br>201314044                                                                                                              | 509.02-02        |
|                    | • <i>Churches</i><br>201310045                                                                                                                              | 509.02-04        |
|                    | • Continuation of Private Foundation Status<br>201424025                                                                                                    | 509.03-00        |



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| <b>Section 528</b>  | <b>Certain Homeowners Associations</b><br>201210007 201214016 201223011                                           | <b>528.00-00</b>  |
|                     | • Revocation of Election<br>201244005 201327008                                                                   | 528.04-00         |
|                     | • Definition of Homeowners Association<br>201204017                                                               | 528.05-00         |
| <b>Section 529</b>  | <b>Qualified State Tuition Programs</b><br>201310043 201317017                                                    | <b>529.00-00</b>  |
| <b>Section 534</b>  | <b>Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer)</b><br>201428023                           | <b>534.00-00</b>  |
| <b>Section 542</b>  | <b>Definition of Personal Holding Company</b>                                                                     | <b>542.00-00</b>  |
|                     | • Stock Ownership Requirements<br>201208025                                                                       | 542.02-00         |
| <b>Section 544</b>  | <b>Rules for Determining Stock Ownership</b><br>201208025                                                         | <b>544.00-00</b>  |
| <b>Section 562</b>  | <b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b><br>201205004 201244012 201304004 201516047 | <b>562.00-00</b>  |
|                     | • Preferential Dividends<br>201216031 201304002 201316013 201327006 201444022 201516047                           | 562.03-00         |
| <b>Section 565</b>  | <b>Consent Dividends</b><br>201202014 201336017                                                                   | <b>565.00-00</b>  |
|                     | • General Rule<br>201316014                                                                                       | 565.01-00         |
|                     | • <i>Making and Filing Consents</i><br>201201011                                                                  | 565.01-02         |
| <b>Section 581</b>  | <b>Bank v. Not a Bank</b><br>201341017                                                                            | <b>581.00-00</b>  |
| <b>Section 597</b>  | <b>Federal Financial Assistance Provided</b><br>201201010                                                         | <b>597.00-00</b>  |
|                     | • Taxable Transfers<br>201441014                                                                                  | 597.06-00         |
| <b>Section 611</b>  | <b>Allowance of Deduction for Depletion (Deductible v. Not Deductible)</b><br>201448020                           | <b>611.00-00</b>  |
|                     | • By Whom Deductible                                                                                              | 611.02-00         |
|                     | • <i>Economic Interest in Mineral in Place</i><br>201520004 201520004 201448020 201520004                         | 611.02-04         |
| <b>Section 613A</b> | <b>Limitations on Percentage Depletion in the Case of Oil and Gas Wells</b>                                       | <b>613A.00-00</b> |
|                     | • Exemption for Independent Producers and Royalty Owners                                                          | 613A.03-00        |
|                     | • <i>General Rule</i><br>201210003                                                                                | 613A.03-01        |
|                     | • Limitations on Subsection (c)                                                                                   | 613A.04-00        |
|                     | • <i>Retailers Excluded</i><br>201210003                                                                          | 613A.04-02        |
| <b>Section 614</b>  | <b>Definition of Property</b>                                                                                     | <b>614.00-00</b>  |
|                     | • Election to Aggregate Separate Operating Mineral Interests in Case of Mines<br>201343005                        | 614.02-00         |

|                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                      |
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|                    | • Aggregating Non-Operating Mineral Interests<br>201405002                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 614.04-00                                                                            |
| <b>Section 617</b> | <b>Deduction and Recapture of Certain Mining Exploration Expenditures</b><br><br>• Recapture on Reaching Producing Stage<br>201350033                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>617.00-00</b><br><br>617.03-00                                                    |
| <b>Section 638</b> | <b>Continental Shelf Areas</b><br>201311024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>638.00-00</b>                                                                     |
| <b>Section 642</b> | <b>Special Rules for Credits and Deductions</b><br>201216045 201343002 201345033 201345034<br><br>• Charitable Deduction<br>201202019 201225004 201343002<br><br>• <i>Pursuant to Governing Instrument</i><br>201438014<br><br>• <i>Pooled Income Funds</i><br>201450016                                                                                                                                                                                                                                                                                                                                                                                     | <b>642.00-00</b><br><br>642.03-00<br><br>642.03-02<br><br>642.03-06                  |
| <b>Section 643</b> | <b>Definitions Applicable to Subparts A, B, C, and D</b><br>2012238004 201245007 201436043 201516008 201516020 201516028 201519012<br><br>• Income Defined<br>201320009                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>643.00-00</b><br><br>643.02-00                                                    |
| <b>Section 661</b> | <b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b><br>201223012 201238004 201436043                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>661.00-00</b>                                                                     |
| <b>Section 662</b> | <b>Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus</b><br>201223012 201436043 201519012                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>662.00-00</b>                                                                     |
| <b>Section 663</b> | <b>Special Rules Applicable to Sections 661 and 662</b><br><br>• 65-Day Rule<br>201245008                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>663.00-00</b><br><br>663.04-00                                                    |
| <b>Section 664</b> | <b>Charitable Remainder Trusts</b><br>201249002 201332011 201332012 201340012 201420010 201426006 201442067<br><br>• Definitions<br>201340012<br><br>• <i>Charitable Remainder Annuity Trust</i><br>201333006<br><br>• <i>Charitable Remainder Unitrust</i><br>201340012<br><br>• Valuation<br>201325018 201325019 201325020 201325021                                                                                                                                                                                                                                                                                                                       | <b>664.00-00</b><br><br>664.03-00<br><br>664.03-01<br><br>664.03-02<br><br>664.04-00 |
| <b>Section 671</b> | <b>Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners</b><br>201244004 201245006 201310002 201310003 201310004 201310005 201310006<br>201343021 201349001 201410001 201410002 201410003 201410004 201410005<br>201410006 201410007 201410008 201410009 201410010 201426014 201436008<br>201436009 201436010 201436011 201436012 201436013 201436014 201436015<br>201436016 201436017 201436018 201436019 201436020 201436021 201436022<br>201436023 201436024 201436025 201436026 201436027 201436028 201436029<br>201436030 201436031 201436032 201440008 201440009 201440010 201440011<br>201440012 201507008 | <b>671.00-00</b>                                                                     |

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|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
|                    | <ul style="list-style-type: none"> <li>• Persons Treated as Grantors</li> </ul> 201226019 201326011 201430003 201430004 201430005 201430006 201430007<br>201510001 201510002 201510003 201510004 201510005 201510006 201510007<br>201510008 201523017                                                                                                       | 671.02-00                                          |
| <b>Section 674</b> | <b>Power to Control Beneficial Enjoyment</b><br>201507008 <ul style="list-style-type: none"> <li>• Power Exercisable Only by Will</li> </ul> 201326011                                                                                                                                                                                                      | <b>674.00-00</b><br><br>674.01-00                  |
| <b>Section 675</b> | <b>Administrative Powers</b><br>201235006 201507008 <ul style="list-style-type: none"> <li>• General Powers of Administration</li> </ul> 201216034                                                                                                                                                                                                          | <b>675.00-00</b><br><br>675.04-00                  |
| <b>Section 677</b> | <b>Income for Benefit of Grantor</b><br>201326011 201507008                                                                                                                                                                                                                                                                                                 | <b>677.00-00</b>                                   |
| <b>Section 691</b> | <b>Recipients of Income in Respect of Decedents</b><br>201330011 201330011 201338028 201430022 201444024 <ul style="list-style-type: none"> <li>• Includibility of Item as Income in Respect of Decedent Generally</li> </ul> 201438014                                                                                                                     | <b>691.00-00</b><br><br>691.01-00                  |
| <b>Section 701</b> | <b>Partners, Not Partnerships, Subject to Tax</b><br>201507018                                                                                                                                                                                                                                                                                              | <b>701.00-00</b>                                   |
| <b>Section 702</b> | <b>Income and Credits of Partner</b> <ul style="list-style-type: none"> <li>• Partner's Income v. Partnership Income</li> </ul> 201421016                                                                                                                                                                                                                   | <b>702.00-00</b><br><br>702.05-00                  |
| <b>Section 704</b> | <b>Partner's Distributive Share</b><br>201241005 <ul style="list-style-type: none"> <li>• Partnership Agreement</li> </ul> 201517006 <ul style="list-style-type: none"> <li>• <i>Section 704(c) Considerations</i></li> </ul> 201216019 201421001 201505001                                                                                                 | <b>704.00-00</b><br><br>704.01-00<br><br>704.01-04 |
| <b>Section 705</b> | <b>Determination of Basis of Partner's Interest</b><br>201421016                                                                                                                                                                                                                                                                                            | <b>705.00-00</b>                                   |
| <b>Section 706</b> | <b>Taxable Years of Partner and Partnership</b><br>201319021                                                                                                                                                                                                                                                                                                | <b>706.00-00</b>                                   |
| <b>Section 707</b> | <b>Transactions Between Partner and Partnership</b> <ul style="list-style-type: none"> <li>• Not in Capacity as Partner</li> </ul> 201324013 <ul style="list-style-type: none"> <li>• Sales or Exchanges With Respect to Controlled Partnership</li> </ul> 707.02-00 <ul style="list-style-type: none"> <li>• <i>Losses Disallowed</i></li> </ul> 201343021 | 707.01-00<br><br>707.02-01                         |
| <b>Section 708</b> | <b>Continuation of Partnership</b><br>201315026 <ul style="list-style-type: none"> <li>• Termination</li> </ul> 201244004 201326007                                                                                                                                                                                                                         | <b>708.00-00</b><br><br>708.01-00                  |
| <b>Section 721</b> | <b>Nonrecognition of Gain or Loss on Contributions</b><br>201308019 201326014 201308019 201422004 201511020 201511020                                                                                                                                                                                                                                       | <b>721.00-00</b>                                   |
| <b>Section 731</b> | <b>Extent of Recognition of Gain or Loss on Distribution</b><br>201314004 201421001 201421016 201511020 201511020                                                                                                                                                                                                                                           | <b>731.00-00</b>                                   |



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| <b>Section 832</b> | <b>Insurance Company Taxable Income</b><br>201232030 201235011 201250022 201328027 201428006 201429007 201438022<br>201503011 201515017 | <b>832.00-00</b> |
|                    | • Premiums Earned<br>201235011                                                                                                          | 832.05-00        |
|                    | • Losses Incurred<br>201429007                                                                                                          | 832.06-00        |
|                    | • <i>Salvage and Reinsurance Recoverable</i><br>201515017                                                                               | 832.06-01        |
|                    | • <i>Unpaid Losses</i><br>201435011 201437011                                                                                           | 832.06-02        |
|                    | • Interinsurers or Reciprocal Underwriters<br>201322008                                                                                 | 832.15-00        |
| <b>Section 833</b> | <b>Treatment of Blue Cross Blue Shield Organizations</b><br>201416002                                                                   | <b>833.00-00</b> |
|                    | • Organizations Subject to Sec. 833                                                                                                     | 833.03-00        |
|                    | • <i>Material Change in Operations Existing Blue Cross or Blue Shield Organizations</i><br>201432013                                    | 833.03-03        |
| <b>Section 846</b> | <b>Discounted Unpaid Losses Defined</b>                                                                                                 | <b>846.00-00</b> |
|                    | • Determination of Undiscounted Unpaid Losses<br>201435011                                                                              | 846.01-00        |
| <b>Section 848</b> | <b>Capitalization of Policy Acquisition Expenses</b>                                                                                    | <b>848.00-00</b> |
|                    | • Net Premiums                                                                                                                          | 848.05-00        |
|                    | • <i>Special Rules for Reinsurance</i><br>201501011                                                                                     | 848.05-03        |
|                    | • Classification of Contracts                                                                                                           | 848.06-00        |
|                    | • <i>Treatment of Reinsurance Contract</i><br>201501011                                                                                 | 848.06-06        |
| <b>Section 851</b> | <b>Definition of Regulated Investment Company</b><br>201325002                                                                          | <b>851.00-00</b> |
|                    | • Election to be Regulated Investment Company<br>201521014 201521014 201521014 201521014 201521014                                      | 851.01-00        |
|                    | • Gross Income Requirement<br>201206015 201319003 201406007 201425009 <b>201524020</b>                                                  | 851.02-00        |
| <b>Section 852</b> | <b>Taxation of Regulated Investment Companies and Their Shareholders</b><br>201340016                                                   | <b>852.00-00</b> |
| <b>Section 855</b> | <b>Dividends Paid by Regulated Investment Company After Close of Taxable Year</b>                                                       | <b>855.00-00</b> |
|                    | • General Rule<br>201244003                                                                                                             | 855.01-00        |





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|                    | • <i>Apportionment Rules -- Corporations</i><br>201423001                                                         | 861.09-05        |
|                    | • <i>Asset Method of Apportionment</i><br>201210019 201210020 201223001 201320017 201335008 201505036             | 861.09-06        |
|                    | • <i>Fair Market Value Method</i><br>201320017 201335008 201423001 201505036                                      | 861.09-07        |
|                    | • Characterization Rules and Adjustments for Certain Assets (In General)<br>201336018                             | 861.12-00        |
|                    | • <i>Miscellaneous</i><br>201336018                                                                               | 861.12-04        |
| <b>Section 863</b> | <b>Items Not Specified in Sections 861 or 862</b>                                                                 | <b>863.00-00</b> |
|                    | • Partly From Sources Within and Partly From Sources Without U.S.                                                 | 863.02-00        |
|                    | • <i>Transportation</i><br>201311024                                                                              | 863.02-04        |
| <b>Section 864</b> | <b>Definitions</b>                                                                                                | <b>864.00-00</b> |
|                    | • U.S. Trade or Business<br>201501013                                                                             | 864.01-00        |
|                    | • <i>Trade or Business Conducted Through Partnership</i><br>201501013                                             | 864.01-02        |
|                    | • <i>Trading in Securities</i><br>201501013                                                                       | 864.01-04        |
|                    | • Effectively Connected Income<br>201325012                                                                       | 864.02-00        |
|                    | • <i>U.S. Source Interest, Dividends, etc.</i><br>201325012                                                       | 864.02-01        |
|                    | • Rules for Allocating Interest, etc. (See Also 861.08 through 861.14)<br>201210019 201210020 201341017           | 864.04-00        |
| <b>Section 871</b> | <b>Tax on Nonresident Alien Individuals</b>                                                                       | <b>871.00-00</b> |
|                    | • Tax on Nonresident Aliens                                                                                       | 871.02-00        |
|                    | • <i>Exemption from Tax on Certain Interest and Dividends</i><br>201223006                                        | 871.02-13        |
|                    | • Repeal of Tax on Interest of Non-resident Alien Individuals Received<br>From Certain Portfolio Debt Investments | 871.04-00        |
|                    | • <i>Statement That Beneficial Owner Is Not a U.S. Person</i><br>201434021                                        | 871.04-04        |
| <b>Section 882</b> | <b>Tax on Income of Foreign Corporations Connected with United States<br/>Business</b>                            | <b>882.00-00</b> |
|                    | • Return Required<br>201515029                                                                                    | 882.03-00        |
| <b>Section 884</b> | <b>Branch Tax</b>                                                                                                 | <b>884.00-00</b> |
|                    | • Rules for Termination, Liquidation, Reorganization or Incorporation<br>201443003 201443003                      | 884.08-00        |
|                    | • <i>Complete Termination of a U. S. Business</i><br>201405012                                                    | 884.08-10        |
|                    | • <i>Reorganization of a Foreign Corporation</i><br>201443003 201443003                                           | 884.08-30        |

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| <b>Section 887</b> | <b>Imposition of Tax On Gross Transportation Income Of Nonresident Aliens and Foreign Corporations</b><br>201212012                               | <b>887.00-00</b> |
| <b>Section 894</b> | <b>Income Affected by Treaty</b>                                                                                                                  | <b>894.00-00</b> |
|                    | • Teachers, Students, and Trainees<br>201251015                                                                                                   | 894.10-00        |
|                    | • Pensions<br>201412016                                                                                                                           | 894.11-00        |
| <b>Section 897</b> | <b>Disposition of Investment in United States Real Property</b><br>201321007                                                                      | <b>897.00-00</b> |
|                    | • Distributions of U.S. Real Property Interest By Foreign Corporation<br>201321007                                                                | 897.05-00        |
| <b>Section 901</b> | <b>Taxes of Foreign Countries and of Possessions of U.S.</b><br>201423022                                                                         | <b>901.00-00</b> |
|                    | • Amount Allowed<br>201349015                                                                                                                     | 901.02-00        |
|                    | • Denial of Credit with Respect to Certain Abusive Transactions<br>201312045                                                                      | 901.11-00        |
| <b>Section 902</b> | <b>Deemed Paid Credit Where Domestic Corporation Owns 10 Percent or More of Voting Stock of Foreign Corporation (See Also 960.00-00 et. seq.)</b> | <b>902.00-00</b> |
|                    | • Computation of Credit                                                                                                                           | 902.01-00        |
|                    | • <i>Post-1986 Undistributed Earnings</i><br>201441015 201444039                                                                                  | 902.01-01        |
|                    | • <i>Post-1986 Foreign Income Taxes</i><br>201441015 201444039                                                                                    | 902.01-02        |
| <b>Section 904</b> | <b>Limitation on Credit</b>                                                                                                                       | <b>904.00-00</b> |
|                    | • Carryback and Carryover<br>201438027                                                                                                            | 904.02-00        |
|                    | • Recapture of Overall Foreign Loss<br>201240017 201249012                                                                                        | 904.05-00        |
|                    | • <i>Overall Foreign Loss Accounts</i><br>201452002                                                                                               | 904.05-04        |
| <b>Section 905</b> | <b>Applicable Rules</b><br>201429026                                                                                                              | <b>905.00-00</b> |
|                    | • Adjustments on Payment of Accrued Taxes                                                                                                         | 905.03-00        |
|                    | • <i>Pooling Adjustments</i><br>201441015 201444039                                                                                               | 905.03-02        |
|                    | • <i>Redetermination of U.S. Liability</i><br>201444039                                                                                           | 905.03-03        |
| <b>Section 911</b> | <b>Citizens or Residents of the United States Living Abroad</b><br>201313023                                                                      | <b>911.00-00</b> |
|                    | • Election<br>201507013 201507016                                                                                                                 | 911.11-00        |
|                    | • <i>Timely filed returns</i><br>201507013 201507016                                                                                              | 911.11-01        |

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|                    | <ul style="list-style-type: none"> <li>• <i>Reelection</i><br/>201231006 201308023 201308023 201344007 201347016 201429015 201433002<br/>201444023 201504002 201509027 201511017 201511017 201517004</li> </ul> | 911.11-03        |
| <b>Section 932</b> | <b>Coordination of United States and Virgin Islands Income Taxes</b>                                                                                                                                            | <b>932.00-00</b> |
|                    | <ul style="list-style-type: none"> <li>• Bona Fide Residents of the Virgin Islands<br/>201503012</li> </ul>                                                                                                     | 932.02-00        |
| <b>Section 951</b> | <b>Amounts Included in Gross Income of U.S. Shareholders (Included v. Not Included)</b><br>201436047                                                                                                            | <b>951.00-00</b> |
| <b>Section 952</b> | <b>Subpart F Income Defined</b><br>201240019                                                                                                                                                                    | <b>952.00-00</b> |
| <b>Section 953</b> | <b>Insurance Income</b><br>201407010 201503009 201504006 201504008                                                                                                                                              | <b>953.00-00</b> |
|                    | <ul style="list-style-type: none"> <li>• Election by Foreign Insurance Company to be Treated as Domestic Corporation<br/>201303005 201351010 201451012</li> </ul>                                               | 953.06-00        |
| <b>Section 954</b> | <b>Foreign Base Company Income</b><br>201235007                                                                                                                                                                 | <b>954.00-00</b> |
|                    | <ul style="list-style-type: none"> <li>• Foreign Personal Holding Company Income<br/>201201016 201228020 201407010 201503009 201504006 201504008</li> </ul>                                                     | 954.02-00        |
|                    | <ul style="list-style-type: none"> <li>• <i>Sale or Exchange of Property</i><br/>201201016</li> </ul>                                                                                                           | 954.02-05        |
|                    | <ul style="list-style-type: none"> <li>• <i>Commodities Transactions</i><br/>201330006 201330006</li> </ul>                                                                                                     | 954.02-06        |
|                    | <ul style="list-style-type: none"> <li>• <i>Nonfunctional Currency Transactions</i><br/>201226011 201241002</li> </ul>                                                                                          | 954.02-07        |
|                    | <ul style="list-style-type: none"> <li>• Foreign Base Company Sales Income<br/>201206003 201325005 201332007 201340010</li> </ul>                                                                               | 954.03-00        |
| <b>Section 956</b> | <b>Investment of Earnings in U.S. Property</b><br>201420017 201436047 201446020 201521006 201521006 201521006                                                                                                   | <b>956.00-00</b> |
|                    | <ul style="list-style-type: none"> <li>• U.S. Property Defined<br/>201516064</li> </ul>                                                                                                                         | 956.03-00        |
|                    | <ul style="list-style-type: none"> <li>• Pledges and Guarantees<br/>201203010 201436047</li> </ul>                                                                                                              | 956.05-00        |
| <b>Section 982</b> | <b>Admissibility of Documentation Maintained in Foreign Countries</b><br>201333013                                                                                                                              | <b>982.00-00</b> |
| <b>Section 987</b> | <b>Branch Transactions</b>                                                                                                                                                                                      | <b>987.00-00</b> |
|                    | <ul style="list-style-type: none"> <li>• Remittances (Definition)<br/>201321007</li> </ul>                                                                                                                      | 987.03-00        |
| <b>Section 992</b> | <b>Requirements of a Domestic International Sales Corporation</b><br>201433003                                                                                                                                  | <b>992.00-00</b> |
|                    | <ul style="list-style-type: none"> <li>• Definition of DISC</li> </ul>                                                                                                                                          | 992.01-00        |
|                    | <ul style="list-style-type: none"> <li>• <i>Capitalization</i><br/>201444018</li> </ul>                                                                                                                         | 992.01-03        |

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|                     | <ul style="list-style-type: none"> <li>• Election</li> </ul> 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 201502005 201506006 201516013 201516052 201519020 201521010 201521010 201521010 201521010 | 992.02-00         |
| <b>Section 1001</b> | <b>Determination of Amount of and Recognition of Gain or Loss</b><br>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 201516008 201516020 201516022 201516023                                                     | <b>1001.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• Amount Realized</li> </ul> 201221004                                                                                                                                                                                                                                                                                                                                                                                                                                        | 1001.02-00        |
|                     | <ul style="list-style-type: none"> <li>• <i>Property Differing Materially</i></li> </ul> 201443004 201443004 201516022 201516023                                                                                                                                                                                                                                                                                                                                                                                     | 1001.02-07        |
| <b>Section 1011</b> | <b>Adjusted Basis for Determining Gain or Loss</b><br>201418007                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1011.00-00</b> |
| <b>Section 1014</b> | <b>Basis of Property Acquired From a Decedent</b><br>201245006                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1014.00-00</b> |
| <b>Section 1015</b> | <b>Basis of Property Acquired by Gift or Transfer in Trust</b><br>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><br>201234018 201242003 201302009 201313024 201411036 201416006                                                                                                                                                                                                                                                                                                                                                                                     | <b>1031.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• Like Kind Property</li> </ul> 201216007 201238027                                                                                                                                                                                                                                                                                                                                                                                                                           | 1031.02-00        |
|                     | <ul style="list-style-type: none"> <li>• Deferred Exchanges</li> </ul> 201238027 201242003 201252018 201308020 201308020 201332010 201416006 201437012                                                                                                                                                                                                                                                                                                                                                               | 1031.05-00        |
|                     | <ul style="list-style-type: none"> <li>• Multi-Party Exchanges</li> </ul> 201252018 201332010                                                                                                                                                                                                                                                                                                                                                                                                                        | 1031.06-00        |
|                     | <ul style="list-style-type: none"> <li>• Exchanges Not Solely In Kind</li> </ul> 201325011                                                                                                                                                                                                                                                                                                                                                                                                                           | 1031.07-00        |
| <b>Section 1032</b> | <b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b><br>201249011 201250021 201324009                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1032.00-00</b> |
| <b>Section 1033</b> | <b>Involuntary Conversion</b><br>201333010 201333011                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1033.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• Definition of Involuntary Conversion Events</li> </ul> 201252010                                                                                                                                                                                                                                                                                                                                                                                                            | 1033.02-00        |
|                     | <ul style="list-style-type: none"> <li>• Special Rule for Outdoor Advertising Displays</li> </ul> 201450004                                                                                                                                                                                                                                                                                                                                                                                                          | 1033.07-00        |
|                     | <ul style="list-style-type: none"> <li>• Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters</li> </ul> 201240006                                                                                                                                                                                                                                                                                                                                                                   | 1033.10-00        |
| <b>Section 1035</b> | <b>Exchanges of Insurance Policies</b><br>201304003 201330016 201330016                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>1035.00-00</b> |

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| <b>Section 1041</b> | <b>Transfers of Property Between Spouses or Incident to Divorce</b><br>201206005                                                                                                                                                                                                                                                                                                | <b>1041.00-00</b>                                                                                                                               |
| <b>Section 1042</b> | <b>Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives</b><br><br>• Nonrecognition of Gain<br>201435014                                                                                                                                                                                                                                                    | <b>1042.00-00</b><br><br>1042.01-00                                                                                                             |
| <b>Section 1060</b> | <b>Special Allocation Rules for Certain Asset Acquisitions</b><br>201501011                                                                                                                                                                                                                                                                                                     | <b>1060.00-00</b>                                                                                                                               |
| <b>Section 1092</b> | <b>Straddles</b><br>201515001<br><br>• Special Rule for Identified Straddles<br>201241005 201515001<br><br>• <i>Defined</i><br>201515001<br><br>• Mixed Straddles<br><br>• <i>Mixed Straddle Account</i><br>201327007 201516010<br><br>• Straddle Defined<br>201310027<br><br>• Qualified Covered Call Options<br>201317009<br><br>• Definitions and Special Rules<br>201241005 | <b>1092.00-00</b><br><br>1092.02-00<br><br>1092.02-01<br><br>1092.05-00<br><br>1092.05-02<br><br>1092.06-00<br><br>1092.07-00<br><br>1092.08-00 |
| <b>Section 1202</b> | <b>50-Percent Exclusion for Gain from Certain Small Business Stocks</b><br>201436001                                                                                                                                                                                                                                                                                            | <b>1202.00-00</b>                                                                                                                               |
| <b>Section 1221</b> | <b>Capital Asset v. Not a Capital Asset</b><br>201203003 201208038 201209014                                                                                                                                                                                                                                                                                                    | <b>1221.00-00</b>                                                                                                                               |
| <b>Section 1223</b> | <b>Holding Period of Capital Assets</b><br>201204001 201204002 201204003 201204004 201204005 201216010 201418007<br>201436043 201443004 201516022 201516023                                                                                                                                                                                                                     | <b>1223.00-00</b>                                                                                                                               |
| <b>Section 1234</b> | <b>Option to Buy or Sell</b><br><br>• Gain or Loss of Purchaser<br>201214021                                                                                                                                                                                                                                                                                                    | <b>1234.00-00</b><br><br>1234.01-00                                                                                                             |
| <b>Section 1248</b> | <b>Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations</b><br>201423006 201426008                                                                                                                                                                                                                                                                     | <b>1248.00-00</b>                                                                                                                               |
| <b>Section 1250</b> | <b>Gain From Dispositions of Certain Depreciable Realty</b><br><br>• Section 1250 Property<br>201243003<br><br>• Exceptions and Limitations<br><br>• <i>Gifts</i><br>201318003                                                                                                                                                                                                  | <b>1250.00-00</b><br><br>1250.01-00<br><br>1250.04-00<br><br>1250.04-01                                                                         |
| <b>Section 1253</b> | <b>Transfers of Franchises, Trademarks, and Trade Names</b><br>201322020                                                                                                                                                                                                                                                                                                        | <b>1253.00-00</b>                                                                                                                               |
| <b>Section 1256</b> | <b>Section 1256 Contracts Marked to Market</b><br><br>• Definitions                                                                                                                                                                                                                                                                                                             | <b>1256.00-00</b><br><br>1256.07-00                                                                                                             |

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|                     | <ul style="list-style-type: none"> <li>• <i>Qualified Board or Exchange</i></li> </ul>              | 1256.07-05        |
|                     | 201322033                                                                                           |                   |
| <b>Section 1258</b> | <b>Recharacterization of Gain from Certain Transactions</b>                                         | <b>1258.00-00</b> |
|                     | 201501012                                                                                           |                   |
| <b>Section 1272</b> | <b>Current Inclusion in Income of Original Issue Discount</b>                                       | <b>1272.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• <i>OID Election</i></li> </ul>                             | 1272.05-00        |
|                     | 201435004                                                                                           |                   |
| <b>Section 1286</b> | <b>Tax Treatment of Stripped Bonds</b>                                                              | <b>1286.00-00</b> |
|                     | 201229003 201502006 201502007                                                                       |                   |
| <b>Section 1295</b> | <b>Qualified Electing Fund</b>                                                                      | <b>1295.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• <i>Time For Making Election</i></li> </ul>                 | 1295.02-00        |
|                     | 201228021 201249014                                                                                 |                   |
|                     | <ul style="list-style-type: none"> <li>• <i>Retroactive Elections</i></li> </ul>                    | 1295.02-02        |
|                     | 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 201508008 201508009 201508010 201509028 201510040                               |                   |
|                     | 201510041 201510042 201516062 201516063 201519022                                                   |                   |
| <b>Section 1296</b> | <b>Passive Foreign Investment Company</b>                                                           | <b>1296.00-00</b> |
|                     | 201244003 201311014 201447003                                                                       |                   |
|                     | <ul style="list-style-type: none"> <li>• <i>Characterization of Income</i></li> </ul>               | 1296.02-00        |
|                     | <ul style="list-style-type: none"> <li>• <i>Application of Income Look-Through Rules</i></li> </ul> | 1296.02-02        |
|                     | 201445005                                                                                           |                   |
| <b>Section 1297</b> | <b>Special Rules</b>                                                                                | <b>1297.00-00</b> |
|                     | 201322009 201515006                                                                                 |                   |
| <b>Section 1301</b> | <b>Averaging of Farm Income</b>                                                                     | <b>1301.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• <i>Engaged in Farm Business</i></li> </ul>                 | 1301.01-00        |
|                     | 201435006                                                                                           |                   |
| <b>Section 1311</b> | <b>Correction of Error</b>                                                                          | <b>1311.00-00</b> |
|                     | 201208027 201313027                                                                                 |                   |
| <b>Section 1313</b> | <b>Definitions</b>                                                                                  | <b>1313.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• <i>Determination v. No Determination</i></li> </ul>        | 1313.01-00        |
|                     | 201247001 201247011                                                                                 |                   |
| <b>Section 1341</b> | <b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b>      | <b>1341.00-00</b> |
|                     | 201224029 201328031                                                                                 |                   |

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                   |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| <b>Section 1361</b> | <b>Definitions</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1361.00-00</b> |
|                     | 201203006 201216027 201232003 201233014 201237015 201238018 201238019<br>201238020 201238021 201238022 201238023 201238024 201243007 201243008<br>201301004 201302004 201302005 201302006 201310022 201314003 201322016<br>201322036 201325008 201341009 201414006 201419009 201426004 201436039<br>201442016 201447007 201450012                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                   |
|                     | • Small Business Corporation v. Not a Small Business Corporation<br>201201006 201218005 201237014 201250018 201314003 201314008 201322036<br>201338039 201433014 201523012 201523013                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 1361.01-00        |
|                     | • <i>Shareholder Not an Individual or Permitted Trust or Estate</i><br>201205002 201208013 201218005 201237014 201250013 201250018 201338039<br>201424021 201426001 201523012 201523013                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1361.01-02        |
|                     | • <i>Non-Resident Alien as Shareholder</i><br>201312023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1361.01-03        |
|                     | • <i>More than One Class of Stock</i><br>201207002 201214001 201218004 201234001 201236003 201309003 201314014<br>201314031 201322036 201326012 201328025 201341014 201444020 201444021<br>201506003 201518008                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1361.01-04        |
|                     | • Certain Trusts Permitted as Shareholders<br>201216034 201224013 201226019 201232003 201238017 201419009                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1361.03-00        |
|                     | • <i>Grantor Trusts</i><br>201216025 201216034 201252007                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1361.03-01        |
|                     | • <i>Qualified Subchapter S Trusts</i><br>201203011 201225005 201232003 201232027 201233014 201235008 201238017<br>201301004 201302004 201302005 201302006 201313002 201322016 201327009<br>201330012 201330012 201341003 201341009 201347014 201414006 201419009<br>201436039 201447007                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1361.03-02        |
|                     | • <i>Electing Small Business Trusts</i><br>201201006 201224013 201238017 201341003 201422006 201436006 201436007<br>201511014 201511014                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1361.03-03        |
|                     | • Qualified Subchapter S Subsidiary<br>201208011 201208022 201211009 201216015 201216027 201225006 201233003<br>201237015 201238019 201238020 201238021 201238022 201238023 201238024<br>201242006 201243007 201243008 201247007 201301003 201306009 201306020<br>201310022 201314003 201320011 201325008 201326014 201328019 201337004<br>201426004 201442016 201442041 201444033 201444034 201444035 201444036<br>201444037 201450012 201516042 201516043 201516044 201516045 201516046                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1361.05-00        |
| <b>Section 1362</b> | <b>Election by Small Business Corporation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1362.00-00</b> |
|                     | 201201006 201205002 201205006 201206009 201206011 201211002 201211004<br>201211005 201211006 201211007 201214010 201215004 201216027 201217006<br>201217009 201217013 201218008 201218009 201219014 201226001 201226013<br>201226017 201227003 201228003 201232005 201238006 201238014 201238015<br>201239001 201242009 201243009 201246008 201247012 201248013 201250011<br>201251007 201252001 201301008 201301011 201306009 201308008 201310019<br>201310035 201311005 201311017 201314030 201316012 201320008 201322006<br>201322016 201322036 201324011 201328004 201328026 201328029 201330017<br>201330018 201308008 201330017 201330018 201334030 201334031 201338012<br>201340002 201343016 201345018 201346004 201405007 201414010 201416004<br>201418008 201418044 201418045 201420002 201425003 201425008 201426011<br>201429001 201431006 201437009 201442038 201442047 201443006 201443006<br>201443014 201443014 201444007 201447009 201503004 201507011 201516029<br>201516054 201519016 |                   |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| <ul style="list-style-type: none"> <li>• Eligible v. Ineligible</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 1362.01-00 |
| 201205002 201206009 201217009 201226017 201227003 201233001 201233004<br>201234011 201238006 201238007 201252001 201301008 201301011 201310019<br>201311017 201314030 201322036 201328004 201338012 201346004 201348001<br>201418044 201418045 201425008 201443006 201443006 201443014 201443014<br>201451016 201451019 201515013 201516003 201516009 201519016                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |            |
| <ul style="list-style-type: none"> <li>• Shareholder Consent</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1362.01-01 |
| 201516009                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |            |
| <ul style="list-style-type: none"> <li>• Election After Termination</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1362.01-02 |
| 201206009 201217009 201312023 201320012                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |            |
| <ul style="list-style-type: none"> <li>• Late Elections</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1362.01-03 |
| 201201006 201202016 201203009 201203011 201204007 201207004 201208015<br>201208016 201208018 201208024 201210010 201210016 201210024 201210025<br>201213003 201213009 201213020 201214008 201214011 201214017 201215001<br>201216016 201216028 201216030 201217007 201217016 201219008 201219014<br>201221007 201223008 201224004 201224026 201225001 201226001 201226016<br>201226017 201227003 201227004 201228001 201228003 201228006 201228022<br>201228027 201228028 201230015 201230016 201233001 201233002 201233004<br>201233012 201234003 201234010 201234011 201234014 201234019 201234022<br>201235004 201236004 201236009 201236018 201237009 201237016 201238006<br>201238007 201238008 201243002 201246001 201246019 201247007 201248013<br>201249006 201249009 201250011 201251010 201252013 201301002 201301008<br>201301012 201302013 201307002 201310017 201310019 201310021 201310035<br>201311015 201311017 201314030 201314031 201314034 201314036 201314040<br>201314041 201315010 201320010 201321008 201321009 201321016 201322028<br>201324001 201324007 201324012 201325001 201328001 201335006 201335009<br>201335011 201336003 201337002 201338006 201338008 201338012 201338015<br>201340002 201341003 201341010 201341016 201341019 201343010 201343018<br>201346004 201349007 201351008 201403001 201403001 201403003 201403003<br>201403010 201403010 201406006 201410018 201411005 201411013 201414011<br>201414012 201418036 201420001 201420003 201422020 201425008 201436004<br>201440018 201441011 201442010 201442038 201443006 201443006 201444014<br>201447009 201501006 201502004 201507021 201509026 201515021 201516027<br>201516053 201516054 201519007 201519009 201519013 201519025 201523006<br>201523010 <b>201524019 201524023</b> |            |
| <ul style="list-style-type: none"> <li>• Termination of Election</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 1362.02-00 |
| 201201006 201205002 201206009 201217009 201226013 201232023 201237001<br>201238017 201243009 201252001 201306004 201306005 201320008 201337001<br>201345021 201418008 201420002 201432006 201434010 201434011 201434012<br>201434013 201434014 201443014 201443014 201444007 201450014 201508002<br>201523008                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |            |
| <ul style="list-style-type: none"> <li>• Ceases to be Small Business Corporation</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 1362.02-02 |
| 201206009 201217009 201252001 201324004 201330017 201330018 201330017<br>201330018 201426018 201432006 201443014 201443014 201444007 201508002<br>201516001 201516002                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |            |
| <ul style="list-style-type: none"> <li>• Passive Investment Income</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1362.02-03 |
| 201223007 201226013 201229007 201232023 201244002 201248001 201306004<br>201306005 201310008 201320008 201328006 201328007 201328008 201328009<br>201328010 201328011 201328012 201328013 201328014 201328015 201328016<br>201328017 201330010 201330010 201350005 201351013 201420002 201426010<br>201441013 201450014 201515011 201516015 201519008 201519018 201523004<br>201523005 201523008                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |            |
| <ul style="list-style-type: none"> <li>• S Termination Year</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 1362.03-00 |
| 201507011                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |            |

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
|                     | <ul style="list-style-type: none"> <li>• Inadvertent Terminations</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1362.04-00                          |
|                     | 201201005 201201006 201201009 201202002 201202003 201203002 201203007<br>201203008 201203011 201203012 201205002 201205006 201206009 201208013<br>201208023 201209005 201211002 201211004 201211005 201211006 201211007<br>201214001 201216025 201216032 201217006 201217008 201217009 201217010<br>201221006 201221008 201221009 201221010 201223007 201224007 201224013<br>201224014 201225003 201225005 201226013 201227003 201228009 201228010<br>201228018 201228024 201228025 201232004 201232007 201232009 201232026<br>201232027 201232029 201234002 201234007 201234008 201235008 201236003<br>201238007 201238008 201238014 201238015 201238017 201239001 201240012<br>201240014 201242009 201243009 201244002 201245001 201245002 201245014<br>201246002 201246008 201247008 201247012 201248001 201250013 201252001<br>201252007 201301003 201301011 201303009 201306009 201306015 201306016<br>201308008 201308009 201308022 201310008 201312016 201313002 201314006<br>201314012 201314014 201315003 201315012 201317004 201320006 201320008<br>201322006 201322016 201323012 201323013 201323014 201324011 201325003<br>201325006 201328004 201328006 201328007 201328008 201328009 201328010<br>201328011 201328012 201328013 201328014 201328015 201328016 201328017<br>201329004 201330010 201330012 201308008 201308009 201308022 201330010<br>201330012 201333002 201334030 201334031 201338016 201338024 201340001<br>201341003 201341006 201341014 201341027 201343016 201345018 201345024<br>201346001 201347003 201347014 201348001 201348009 201350004 201350005<br>201351003 201351013 201351014 201351017 201404003 201405004 201405007<br>201407004 201409001 201412003 201414007 201414010 201414013 201416004<br>201418004 201418008 201418015 201418036 201418044 201418045 201420001<br>201420002 201420005 201420013 201421003 201421004 201421005 201422006<br>201423013 201424003 201424021 201425003 201426001 201426009 201426010<br>201426011 201426021 201427007 201427017 201429008 201430011 201432001<br>201432006 201434016 201434018 201436035 201436042 201437009 201438015<br>201440018 201441013 201442014 201442047 201444008 201444009 201444010<br>201444011 201444012 201445001 201445003 201445004 201448005 201450014<br>201451001 201451016 201451017 201451019 201452014 201501007 201503004<br>201505008 201505016 201505034 201506009 201508002 201511014 201511014<br>201511016 201511016 201515010 201515011 201515013 201516001 201516002<br>201516003 201516009 201516015 201516016 201516017 201516029 201519002<br>201519005 201519008 201519010 201519016 201519018 201523004 201523005<br>201523016 <b>201524006 201524009</b> |                                     |
| <b>Section 1366</b> | <b>Pass-Thru of Items to Shareholders</b><br>201327009 201333008 201429025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1366.00-00</b>                   |
| <b>Section 1367</b> | <b>Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders</b><br>201237017 201421015 201440013                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1367.00-00</b>                   |
| <b>Section 1368</b> | <b>Distributions</b><br>201207002 201216027 201328025<br><br><ul style="list-style-type: none"> <li>• Accumulated Adjustments Account</li> </ul> 201421015 201440013 201446021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>1368.00-00</b><br><br>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><br>201202014 201219003 201314008 201348007                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>1374.00-00</b>                   |
| <b>Section 1381</b> | <b>Organizations to Which Part Applies</b><br>201507004 201515012 <b>201524002 201524003 201524004</b><br><br><ul style="list-style-type: none"> <li>• Certain Other Cooperatives</li> </ul> 201228014                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1381.00-00</b><br><br>1381.02-00 |
| <b>Section 1382</b> | <b>Taxable Income of Cooperatives</b><br>201208008 201216011 201219001 201234018 201250009 201413002                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1382.00-00</b>                   |

|                     |                                                                                                                                                                                                                                                                                           |                   |   |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---|
|                     | • Patronage Dividends<br>201228035                                                                                                                                                                                                                                                        | 1382.02-00        |   |
|                     | • Exceptions<br>201407003                                                                                                                                                                                                                                                                 | 1382.04-00        |   |
| <b>Section 1388</b> | <b>Definitions; Special Rules</b><br>201234018                                                                                                                                                                                                                                            | <b>1388.00-00</b> |   |
| <b>Section 1402</b> | <b>Definitions</b><br>201402004 201402004                                                                                                                                                                                                                                                 | <b>1402.00-00</b> |   |
|                     | • Net Earnings From Self-Employment                                                                                                                                                                                                                                                       | 1402.01-00        |   |
|                     | • <i>Limited Partners</i><br>201436049                                                                                                                                                                                                                                                    | 1402.01-03        |   |
|                     | • Ministers, Members of Religious Orders, Christian Science Practitioners (Election)<br>201340015                                                                                                                                                                                         | 1402.05-00        |   |
| <b>Section 1441</b> | <b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b><br>201202001 201311006                                                                                                                                                                                         | <b>1441.00-00</b> |   |
|                     | • Who must Withhold                                                                                                                                                                                                                                                                       | 1441.01-00        |   |
|                     | • <i>Liability of Withholding Agent</i><br>201428007                                                                                                                                                                                                                                      | 1441.01-02        |   |
|                     | • Income Subject to Withholding v. Not Subject to Withholding                                                                                                                                                                                                                             | 1441.02-00        |   |
|                     | • <i>Sale or Exchange of Capital Assets</i><br>201343020                                                                                                                                                                                                                                  | 1441.02-03        |   |
|                     | • Exemptions from Withholding                                                                                                                                                                                                                                                             | 1441.03-00        |   |
|                     | • <i>Effectively Connected Income</i><br>201428007                                                                                                                                                                                                                                        | 1441.03-01        |   |
| <b>Section 1461</b> | <b>Liability for Withheld Tax</b><br>201503013                                                                                                                                                                                                                                            | <b>1461.00-00</b> |   |
| <b>Section 1501</b> | <b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b><br>201213012 201306007                                                                                                                                                                            | <b>1501.00-00</b> |   |
| <b>Section 1502</b> | <b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b><br>201201010 201213012 201213013 201214012 201214015 201217014 201243014<br>201250017 201307001 201311010 201312027 201341018 201342004 201402001<br>201402001 201414009 201418033 201418043 | <b>1502.00-00</b> |   |
|                     | • Overall Foreign Loss Recapture Rules<br>201452002                                                                                                                                                                                                                                       | 1502.08-00        |   |
|                     | • Intercompany Transactions<br>201208034 201243013 201312027 201336018 201339001 201402001 201402001<br>201411007 201507006 <b>201524016</b>                                                                                                                                              | 1502.13-00        |   |
|                     | • <i>Stock of Members</i><br>201210018 201228011 201312027 201322002 201341022                                                                                                                                                                                                            | 1502.13-01        |   |
|                     | • Stock, Bonds, and Other Obligations of Members<br>201208034                                                                                                                                                                                                                             | 1502.14-00        | R |
|                     | • Limitation on Built-in Losses<br>201232011                                                                                                                                                                                                                                              | 1502.15-00        |   |
|                     | • Excess Losses<br>201350007 201441010                                                                                                                                                                                                                                                    | 1502.19-00        |   |

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| • Consolidated Net Operating Loss Deduction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 1502.21-00 |
| 201206006 201208001 201208032 201214019 201223003 201223004 201224003<br>201226006 201226008 201226020 201228004 201228007 201228008 201230003<br>201230004 201230005 201233006 201234012 201234023 201235005 201236015<br>201237010 201242008 201242010 201245009 201247005 201248012 201249004<br>201249010 201250002 201301009 201305005 201305010 201306001 201310024<br>201310025 201312025 201315002 201322034 201323011 201328028 201330001<br>201330001 201332003 201335007 201336002 201336004 201336008 201338019<br>201340003 201342005 201342008 201344005 201349008 201349009 201351016<br>201352005 201411011 201412004 201418016 201418020 201418033 201418043<br>201423003 201424001 201424015 201426024 201431005 201431008 201431009<br>201431010 201431012 201431013 201431014 201431015 201431016 201434001<br>201438004 201438019 201442013 201444015 201448001 201503008 201521007<br>201521007 201521007 201521007 201521007 201523011 |            |
| • Investment Adjustment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1502.32-00 |
| 201213013 201214012 201339001 201411007 201430002                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |            |
| • Earnings and Profits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 1502.33-00 |
| 201411007                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |            |
| • Accumulated Earnings Tax on Separate Basis                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1502.47-00 |
| 201316008                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |            |
| • Life and Non-Life                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1502.50-00 |
| 201210015 201213012                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |            |
| • Filing Requirements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 1502.75-00 |
| 201202008 201202009 201214015 201217014 201225010 201232015 201249007<br>201250017 201251008 201307001 201310009 201311010 201313019 201317005<br>201319005 201323010 201324010 201329006 201332002 201336007 201338017<br>201338025 201341008 201347011 201407012 201411016 201442018 201507003<br>201514007 <b>201524008</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |            |
| • <i>When Group Remains in Existence</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1502.75-10 |
| 201228002 201314028 201350007 201424010 201505006                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |            |
| • <i>Common Parent No Longer in Existence</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1502.75-11 |
| 201250017 201326006                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |            |
| • Taxable Year of Members of Group                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 1502.76-00 |
| 201520001 201520001 201414015 201520001                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |            |
| • <i>Income Allocation</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1502.76-01 |
| 201235003                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |            |
| • Common Parent Agent for Subsidiaries                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 1502.77-00 |
| 201522005                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |            |
| • Separate Return Years                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1502.79-00 |
| 201251003 201324004                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |            |
| • Consolidated Returns for Subsequent Years                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 1502.89-00 |
| 201324004                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |            |
| • Election to File Separate Returns                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1502.90-00 |
| • <i>Changes in Affiliated Groups</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 1502.90-01 |
| 201251003                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |            |
| • Carryover and Carryback                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 1502.92-00 |
| 201228005 201312019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |            |
| • Intercompany Transactions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 1502.93-00 |
| 201208034 201402001 201402001                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |            |

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|                      | • Stock Transactions<br>201208034                                                                                                                                                                                                   | 1502.94-00         |
|                      | • Application of Section 382 with Respect to a Consolidated Group<br>201414009 201511012 201511012                                                                                                                                  | 1502.98-00         |
|                      | • <i>Apportionment</i><br>201207003 201414009                                                                                                                                                                                       | 1502.98-05         |
|                      | • <i>Limitation on Use of Credits and Net Capital Losses</i><br>201435012                                                                                                                                                           | 1502.98-08         |
|                      | • Regulations Governing Consolidated Returns--Issue Not Contained in Present List<br>201216018 201249005 201250010 201252006 201323008 201329001 201329007<br>201329008 201329009 201329010 201329011 201329012 201329013 201329014 | 1502.99-00         |
| <b>Section 1504</b>  | <b>Definitions</b><br>201213012 201214020 201251003 201306007 201306008 201310016 201429010<br>201451009 201504007                                                                                                                  | <b>1504.00-00</b>  |
|                      | • Affiliated Group v. Not an Affiliated Group<br>201306007 201306008 201310016 201315019 201325010 201328027 201430002<br>201435005 201505006                                                                                       | 1504.01-00         |
|                      | • Includible Corporation v. Not an Includible Corporation<br>201213012 201214020 201251003 201429007 201433013                                                                                                                      | 1504.02-00         |
|                      | • <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i><br>201248002                                                                                                                         | 1504.02-01         |
|                      | • <i>Maquiladora ISP - IRC Section 1504(d) Election</i><br>201248002                                                                                                                                                                | 1504.02-02         |
| <b>Section 1563</b>  | <b>Definitions and Special Rules</b><br>201405009                                                                                                                                                                                   | <b>1563.00-00</b>  |
| <b>Section 2001</b>  | <b>Imposition and Rate of Tax</b><br>201205001 201208005 201243006 201418017 201418031 201418032 201516008<br>201516020                                                                                                             | <b>2001.00-00</b>  |
| <b>Section 2010</b>  | <b>Unified Credit Against Estate Tax</b><br>201410013 201418009 201421002                                                                                                                                                           | <b>2010.00-00</b>  |
| <b>Section 2032</b>  | <b>Alternate Valuation</b><br>201216013 201216037 201236002 201431017 201441001 201451025 201503003                                                                                                                                 | <b>2032.00-00</b>  |
| <b>Section 2032A</b> | <b>Valuation of Farm Real Property</b><br>201224019 201230023 201418011                                                                                                                                                             | <b>2032A.00-00</b> |
| <b>Section 2033</b>  | <b>Property in Which Decedent Had an Interest</b><br>201238004 201330033 201330033 201345026 201345027 201345028 201432005<br>201433006 201434004 201434005 201436003                                                               | <b>2033.00-00</b>  |
|                      | • Interest v. No Interest at Time of Death<br>201323007                                                                                                                                                                             | 2033.01-00         |
| <b>Section 2035</b>  | <b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b><br>201223012 201238004                                                                                                                                 | <b>2035.00-00</b>  |
|                      | • Inclusion of Certain Property in Gross Estate<br>201323007 201342001                                                                                                                                                              | 2035.01-00         |
|                      | • Coordination with Other Code Sections<br>201327010                                                                                                                                                                                | 2035.06-00         |

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| <b>Section 2036</b> | <b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>2036.00-00</b> |
|                     | 201210008 201218003 201233008 201235006 201238004 201245007 201322025<br>201342001 201345026 201345027 201345028 201417001 201417002 201418007<br>201429009 201432005 201433006 201434004 201434005 201436003 201436043<br>201442042 201442043 201442044 201442045 201442046 201443004 201443004<br>201509002 201509003 201509004 201509005 201509006 201509007 201509008<br>201509008 201509009 201509010 201509011 201509012 201509013 201509014<br>201509015 201509016 201509017 201509018 201510009 201510010 201510011<br>201510012 201510013 201510014 201510015 201510016 201510017 201510018<br>201510019 201510020 201510021 201510022 201510023 201511002 201511002<br>201511003 201511003 201511004 201511004 201511005 201511005 201511006<br>201511006 201511007 201511007 201511008 201511008 201511009 201511009<br>201511010 201511010 201515002 201515003 201515004 201515005 201516022<br>201516023 |                   |
|                     | • Retention of Right to Designate Who Shall Enjoy Property or Income<br>201323007                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 2036.02-00        |
| <b>Section 2037</b> | <b>Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>2037.00-00</b> |
|                     | 201323007 201342001 201345004 201345026 201345027 201345028 201418007<br>201432005 201433006 201434004 201434005 201436003 201509002 201509003<br>201509004 201509005 201509006 201509007 201509008 201509009 201509010<br>201509011 201509012 201509013 201509014 201509015 201509016 201509017<br>201509018 201510009 201510010 201510011 201510012 201510013 201510014<br>201510015 201510016 201510017 201510018 201510019 201510020 201510021<br>201510022 201510023 201511002 201511002 201511003 201511003 201511004<br>201511004 201511005 201511005 201511006 201511006 201511007 201511007<br>201511008 201511008 201511009 201511009 201511010 201511010 201515002<br>201515003 201515004 201515005                                                                                                                                                                                                        |                   |
| <b>Section 2038</b> | <b>Revocable Transfers (Included v. Not Included in Gross Estate)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>2038.00-00</b> |
|                     | 201218003 201223012 201233008 201235006 201322025 201330033 201330033<br>201345004 201345026 201345027 201345028 201417001 201417002 201429009<br>201432005 201433006 201434004 201434005 201436003 201442042 201442043<br>201442044 201442045 201442046 201443004 201443004 201509002 201509003<br>201509004 201509005 201509006 201509007 201509009 201509010 201509011<br>201509012 201509013 201509014 201509015 201509016 201509017 201509018<br>201510009 201510010 201510011 201510012 201510013 201510014 201510015<br>201510016 201510017 201510018 201510019 201510020 201510021 201510022<br>201510023 201511002 201511002 201511003 201511003 201511004 201511005<br>201511005 201511006 201511006 201511007 201511007 201511008 201511008<br>201511009 201511009 201511010 201511010 201515002 201515003 201515004<br>201515005 201516022 201516023                                                      |                   |
|                     | • Power to Alter or Amend<br>201342001                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2038.01-00        |
|                     | • Power to Change Beneficiaries or Their Shares<br>201323007                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2038.01-01        |
| <b>Section 2040</b> | <b>Joint Interests (Included v. Not Included in Gross Estate)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>2040.00-00</b> |
|                     | 201216005                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |
| <b>Section 2041</b> | <b>Powers of Appointment (Included v. Not Included in Gross Estate)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>2041.00-00</b> |
|                     | 201209003 201210008 201214022 201218003 201229005 201231007 201243001<br>201427008 201427010 201427011 201427012 201427013 201427014 201427015<br>201429009 201436036 201444002 201444003 201444004 201444005 201444006<br>201446001 201446002 201446003 201446004 201446005 201446006 201446007<br>201446008 201446009 201446010 201446011                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                   |

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|                      | • Post-1942 Powers<br>201427008 201427010 201427011 201427012 201427013 201427014 201427015                                                                                                                                                                                                                                                                                                                                      | 2041.02-00         |
|                      | • General Power v. Not a General Power<br>201207001 201208003 201208004 201345004 201345026 201345027 201345028<br>201407008 201427008 201427010 201427011 201427012 201427013 201427014<br>201427015 201432005 201433006 201434004 201434005 201436003 201444002<br>201444003 201444004 201444005 201444006 201446001 201446002 201446003<br>201446004 201446005 201446006 201446007 201446008 201446009 201446010<br>201446011 | 2041.03-00         |
|                      | • Exercise of Powers<br>201425007                                                                                                                                                                                                                                                                                                                                                                                                | 2041.05-00         |
| <b>Section 2042</b>  | <b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b><br>201235006 201328030                                                                                                                                                                                                                                                                                                                              | <b>2042.00-00</b>  |
|                      | • Transfer of Policy Within 3 Years of Death                                                                                                                                                                                                                                                                                                                                                                                     | 2042.07-00         |
|                      | • <i>Incidents of Ownership Held by Insured</i><br>201327010                                                                                                                                                                                                                                                                                                                                                                     | 2042.07-09         |
| <b>Section 2043</b>  | <b>Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)</b><br>201206005                                                                                                                                                                                                                                                                                                                          | <b>2043.00-00</b>  |
| <b>Section 2053</b>  | <b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b><br>201206005                                                                                                                                                                                                                                                                                                                                             | <b>2053.00-00</b>  |
| <b>Section 2055</b>  | <b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b><br>201216045 201236022 201316004 201450003                                                                                                                                                                                                                                                                                             | <b>2055.00-00</b>  |
|                      | • Charitable and Noncharitable Interest (Tax Reform Act of 1969)                                                                                                                                                                                                                                                                                                                                                                 | 2055.12-00         |
|                      | • <i>Reformations of Nonqualifying Interests</i><br>201333006                                                                                                                                                                                                                                                                                                                                                                    | 2055.12-10         |
| <b>Section 2056</b>  | <b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De-<br/>duction)</b><br>201243004 201338003 201431004 201431019 201447008                                                                                                                                                                                                                                                                                | <b>2056.00-00</b>  |
|                      | • Terminable Interests<br>201450002                                                                                                                                                                                                                                                                                                                                                                                              | 2056.01-00         |
|                      | • Qualified Terminable Interest Property<br>201303003 201410011 201426016 201447008                                                                                                                                                                                                                                                                                                                                              | 2056.07-00         |
|                      | • <i>Effective Election</i><br>201345006                                                                                                                                                                                                                                                                                                                                                                                         | 2056.07-01         |
|                      | • <i>Partial Election</i><br>201447008                                                                                                                                                                                                                                                                                                                                                                                           | 2056.07-02         |
|                      | • <i>Qualifying Interest</i><br>201410011                                                                                                                                                                                                                                                                                                                                                                                        | 2056.07-03         |
|                      | • Passed From Decedent v. Not Passed From Decedent<br>201410011 201416007                                                                                                                                                                                                                                                                                                                                                        | 2056.13-00         |
| <b>Section 2056A</b> | <b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b><br>201243012 201406003 201429012 201516055                                                                                                                                                                                                                                                                                                                       | <b>2056A.00-00</b> |
| <b>Section 2203</b>  | <b>Definition of Executor</b><br>201405016                                                                                                                                                                                                                                                                                                                                                                                       | <b>2203.00-00</b>  |
| <b>Section 2207A</b> | <b>Right of Recovery in the Case of Certain Marital Deduction Property</b><br>201243004 201303003 201426016                                                                                                                                                                                                                                                                                                                      | <b>2207A.00-00</b> |

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| <b>Section 2501</b> | <b>Imposition of Gift Tax (Imposed v. Not Imposed)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>2501.00-00</b> |
|                     | 201216010 201218003 201223012 201233008 201243001 201245007 201310002<br>201310003 201310004 201310005 201310006 201320009 201322025 201410001<br>201410002 201410003 201410004 201410005 201410006 201410007 201410008<br>201410009 201410010 201412015 201417001 201417002 201418007 201419001<br>201422005 201426014 201430003 201430004 201430005 201430006 201430007<br>201432029 201435007 201436008 201436009 201436010 201436011 201436012<br>201436013 201436014 201436015 201436016 201436017 201436018 201436019<br>201436020 201436021 201436022 201436023 201436024 201436025 201436026<br>201436027 201436028 201436029 201436030 201436031 201436032 201438010<br>201438011 201438012 201438013 201438016 201440008 201440009 201440010<br>201440011 201440012 201442042 201442043 201442044 201442045 201442046<br>201443004 201443004 201451005 201509002 201509003 201509004 201509005<br>201509006 201509007 201509008 201509009 201509010 201509011 201509012<br>201509013 201509014 201509015 201509016 201509017 201509018 201510001<br>201510002 201510003 201510004 201510005 201510006 201510007 201510008<br>201510009 201510010 201510011 201510012 201510013 201510014 201510015<br>201510016 201510017 201510018 201510019 201510020 201510021 201510022<br>201510023 201511002 201511002 201511002 201511003 201511003 201511004<br>201511004 201511005 201511005 201511006 201511006 201511007 201511007<br>201511008 201511008 201511009 201511009 201511010 201515002 201515003<br>201515004 201515005 201516008 201516020 201516022 201516023 201519012 |                   |
|                     | • Gift v. Not a Gift                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2501.01-00        |
|                     | 201205001 201207001 201208003 201208004 201208006 201208031 201209001<br>201209002 201210001 201210002 201243006 201342001 201345004 201345026<br>201345027 201345028 201407008 201418017 201418031 201418032 201432005<br>201433006 201434004 201434005 201436003 201521002 201521002 201521002<br>201521002 201521002 201521003 201521003 201521003 201521003 201521003<br>201521004 201521004 201521004 201521004 201521004                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                   |
|                     | • Transfers of Intangible Property By Non-Resident Not Citizens                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2501.03-00        |
|                     | 201250001                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                   |
| <b>Section 2503</b> | <b>Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>2503.00-00</b> |
|                     | • Present v. Future Interests                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2503.03-00        |
|                     | 201208026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                   |
| <b>Section 2511</b> | <b>Transfers in General (Gift v. Not a Gift)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>2511.00-00</b> |
|                     | 201206005 201243004 201244014 201334001 201422005 201440007 201507008                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                   |
|                     | • Gifts Indirectly Made                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2511.04-00        |
|                     | 201208026 201442053                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                   |
|                     | • Gift of Remainder                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2511.11-00        |
|                     | 201407009 201440007                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                   |
|                     | • Renunciation of Testate or Intestate Share                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2511.18-00        |
|                     | 201228017 201334001 201403005 201403005                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                   |
| <b>Section 2512</b> | <b>Valuation of Gifts</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>2512.00-00</b> |
|                     | 201206005 201330033 201330033                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |
| <b>Section 2513</b> | <b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>2513.00-00</b> |
|                     | 201240003 201240004 201523003                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |



|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                   |
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| <b>Section 2514</b> | <b>Powers of Appointment (Transfer v. Not a Transfer)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>2514.00-00</b> |
|                     | 201210008 201310002 201310003 201310004 201310005 201310006 201345004<br>201345026 201345027 201345028 201410001 201410002 201410003 201410004<br>201410005 201410006 201410007 201410008 201410009 201410010 201426014<br>201430003 201430004 201430005 201430006 201430007 201432005 201433006<br>201434004 201434005 201436003 201436008 201436009 201436010 201436011<br>201436012 201436013 201436014 201436015 201436016 201436017 201436018<br>201436019 201436020 201436021 201436022 201436023 201436024 201436025<br>201436026 201436027 201436028 201436029 201436030 201436031 201436032<br>201436036 201438010 201438011 201438012 201438013 201440008 201440009<br>201440010 201440011 201440012 201510001 201510002 201510003 201510004<br>201510005 201510006 201510007 201510008 |                   |
|                     | • Power Created After October 21, 1942<br>201435007                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2514.02-00        |
| <b>Section 2516</b> | <b>Certain Property Settlements (Exempt v. Not Exempt &gt;From Gift Tax)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>2516.00-00</b> |
|                     | 201206005                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                   |
| <b>Section 2518</b> | <b>Disclaimers</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>2518.00-00</b> |
|                     | 201208005 201245004 201516056                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                   |
|                     | • Requirements for a Qualified Disclaimer<br>201516056                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2518.01-00        |
|                     | • <i>Acceptance of Benefits</i><br>201516056                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2518.01-02        |
|                     | • <i>Joint Property</i><br>201516056                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2518.01-03        |
|                     | • <i>Passage Without Direction by Disclaimant</i><br>201516056                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 2518.01-04        |
|                     | • Disclaimer of Less than an Entire Interest                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2518.02-00        |
|                     | • <i>Severable Property</i><br>201516056                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2518.02-02        |
|                     | • Disclaimer by Surviving Spouse<br>201516056                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 2518.04-00        |
| <b>Section 2519</b> | <b>Disposition of Certain Life Estates</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>2519.00-00</b> |
|                     | 201243004 201303003 201419001 201426016                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                   |
| <b>Section 2522</b> | <b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>2522.00-00</b> |
|                     | 201321012 201323007                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
|                     | • Transfer Not Exclusively for Charitable etc. Purposes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2522.02-00        |
|                     | • <i>Charitable Remainder Trusts</i><br>201249002                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2522.02-03        |
| <b>Section 2523</b> | <b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>2523.00-00</b> |
|                     | • Election With Respect to Life Estate for Donee Spouse                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2523.06-00        |
|                     | • <i>Qualified Terminable Interest Property</i><br>201233011                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2523.06-01        |

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                   |
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| <b>Section 2601</b> | <b>Tax On Generation Skipping Transfers</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>2601.00-00</b> |
|                     | 201204001 201204002 201204003 201204004 201204005 201208005 201209003<br>201216010 201218001 201218002 201218003 201223012 201233008 201234016<br>201243001 201245007 201246004 201314017 201320009 201341005 201345005<br>201406008 201418001 201434019 201434020 201438016 201442042 201442043<br>201442044 201442045 201442046 201443004 201443004 201448018 201451005<br>201509002 201509003 201509004 201509005 201509006 201509007 201509008<br>201509009 201509010 201509011 201509012 201509013 201509014 201509015<br>201509016 201509017 201509018 201510009 201510010 201510011 201510012<br>201510013 201510014 201510015 201510016 201510017 201510018 201510019<br>201510020 201510021 201510022 201510023 201511002 201511003 201511003<br>201511004 201511004 201511005 201511005 201511006 201511006 201511007<br>201511007 201511008 201511008 201511009 201511009 201511010 201511010<br>201515002 201515003 201515004 201515005 201516008 201516019 201516020<br>201516022 201516023 201516036 201521002 201521002 201521002 201521002<br>201521002 201521003 201521003 201521003 201521003 201521003 201521004<br>201521004 201521004 201521004 201521004 |                   |
|                     | • Exceptions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2601.03-00        |
|                     | • <i>Irrevocable Trusts</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 2601.03-01        |
|                     | 201205001 201207001 201208003 201208004 201208006 201208031 201209001<br>201209002 201210001 201210002 201243006 201320009 201345004 201345026<br>201345027 201345028 201407008 201417001 201417002 201418017 201418031<br>201418032 201432005 201433006 201434004 201434005 201436003                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                   |
|                     | • <i>Additions to Irrevocable Trusts</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2601.03-05        |
|                     | 201342001                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                   |
|                     | • <i>Terminations of Interest in and Distributions From Trusts</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2601.03-06        |
|                     | 201518002 201518003 201518004 201518005 201519012                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                   |
|                     | • <i>Constructive Additions</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2601.03-08        |
|                     | 201250001 201418005 201425007                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                   |
|                     | • <i>Transitional Rules</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 2601.04-00        |
|                     | 201216010 201314017 201320009 201345005 201406008 201422011                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                   |
|                     | • <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2601.04-01        |
|                     | 201322010 201322011 201322012 201322013 201322014 201322015 201345005<br>201416001 201516028 201516036                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                   |
|                     | • <i>Amendments to Wills or Revocable Trusts</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2601.04-03        |
|                     | 201316004                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                   |
|                     | • <i>Cases of Mental Incompetency</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2601.04-05        |
|                     | 201314017 201316004 201406008                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                   |
| <b>Section 2602</b> | <b>Amount of Tax</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>2602.00-00</b> |
|                     | 201516036                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                   |
| <b>Section 2612</b> | <b>Taxable Termination; Taxable Distribution; Direct Skip</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>2612.00-00</b> |
|                     | 201422005                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                   |
| <b>Section 2613</b> | <b>Skip Person and Non-Skip Person</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>2613.00-00</b> |
|                     | 201352001 201352002 201352003                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                   |
| <b>Section 2623</b> | <b>Taxable Amount in Case of Direct Skip</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>2623.00-00</b> |
|                     | 201352001 201352002 201352003                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                   |
| <b>Section 2624</b> | <b>Valuation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>2624.00-00</b> |
|                     | 201352001 201352002 201352003                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                   |
| <b>Section 2631</b> | <b>GST Exemption</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>2631.00-00</b> |
|                     | 201250005                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                   |

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                   |
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| <b>Section 2632</b> | <b>Special Rules for Allocation of GST Exemption</b>                                                                                                                                                                                                                                                                                                                                                                                                    | <b>2632.00-00</b> |
|                     | 201210008 201231002 201232028 201242002 201302001 201306002 201307004 201310011 201310012 201312018 201314032 201315014 201316011 201338013 201338042 201351007 201417003 201418003 201422014 201423014 201426015 201428003 201432008 201442017 201443002 201443013 201443013 201510029 201519014 201523003                                                                                                                                             |                   |
|                     | • Time and Manner of Allocation                                                                                                                                                                                                                                                                                                                                                                                                                         | 2632.01-00        |
|                     | 201252003 201252004 201314018 201316001 201316002 201320004                                                                                                                                                                                                                                                                                                                                                                                             |                   |
|                     | • Deemed Allocation to Certain Lifetime Direct Skips                                                                                                                                                                                                                                                                                                                                                                                                    | 2632.02-00        |
|                     | 201242005 201321005 201321006 201330015 201330015 201407001 201418026 201419004 201433008 201438001 201444019 201517001                                                                                                                                                                                                                                                                                                                                 |                   |
|                     | • Allocation of Unused GST Exemption                                                                                                                                                                                                                                                                                                                                                                                                                    | 2632.03-00        |
|                     | 201340014 201447013                                                                                                                                                                                                                                                                                                                                                                                                                                     |                   |
| <b>Section 2642</b> | <b>Inclusion Ratio</b>                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>2642.00-00</b> |
|                     | 201217011 201217012 201232002 201233013 201240003 201240004 201240010 201242005 201243001 201251001 201302002 201302003 201303006 201306002 201307004 201312018 201313003 201314018 201315005 201321002 201322025 201330015 201330015 201338002 201340013 201341021 201345017 201345029 201407001 201414005 201417003 201418001 201418003 201418026 201419004 201432004 201437001 201437003 201438001 201444019 201447026 201450018 201517001 201519014 |                   |
|                     | • Inclusion Ratio Defined                                                                                                                                                                                                                                                                                                                                                                                                                               | 2642.01-00        |
|                     | 201210008                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
|                     | • Treatment of Certain Direct Skips Which Are Nontaxable Gifts                                                                                                                                                                                                                                                                                                                                                                                          | 2642.03-00        |
|                     | 201422007                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
|                     | • Special Rules for Certain Inter Vivos Transfers                                                                                                                                                                                                                                                                                                                                                                                                       | 2642.06-00        |
|                     | 201315006                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
| <b>Section 2652</b> | <b>Other Definitions</b>                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>2652.00-00</b> |
|                     | 201243001 201523003                                                                                                                                                                                                                                                                                                                                                                                                                                     |                   |
|                     | • Transferor Defined                                                                                                                                                                                                                                                                                                                                                                                                                                    | 2652.01-00        |
|                     | 201210008 201320005 201352001 201352002 201352003 201447008                                                                                                                                                                                                                                                                                                                                                                                             |                   |
|                     | • <i>Special Election for QTIP</i>                                                                                                                                                                                                                                                                                                                                                                                                                      | 2652.01-02        |
|                     | 201217011 201232019 201242002 201246020 201316011 201320005 201322031 201447008 201447014                                                                                                                                                                                                                                                                                                                                                               |                   |
| <b>Section 2653</b> | <b>Taxation of Multiple Skips</b>                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>2653.00-00</b> |
|                     | 201352001 201352002 201352003                                                                                                                                                                                                                                                                                                                                                                                                                           |                   |
| <b>Section 2654</b> | <b>Special Rules</b>                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>2654.00-00</b> |
|                     | 201243004 201246020 201322031 201447008 201447014                                                                                                                                                                                                                                                                                                                                                                                                       |                   |
|                     | • Separate Shares                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2654.03-00        |
|                     | 201516036                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
| <b>Section 2663</b> | <b>Regulations</b>                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>2663.00-00</b> |
|                     | 201311004                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
| <b>Section 2701</b> | <b>Special Valuation Rules for Transfers of Interests in Corporations or Partnerships</b>                                                                                                                                                                                                                                                                                                                                                               | <b>2701.00-00</b> |
|                     | • Valuation Rules                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2701.01-00        |
|                     | • <i>Subtraction Method of Valuation</i>                                                                                                                                                                                                                                                                                                                                                                                                                | 2701.01-01        |
|                     | 201442053                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
|                     | • Other Definitions and Rules                                                                                                                                                                                                                                                                                                                                                                                                                           | 2701.11-00        |

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                             |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     | <ul style="list-style-type: none"> <li>• <i>Certain Changes Treated as Transfers</i><br/>201442053</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2701.11-05                                                                                                                                                                  |
| <b>Section 2702</b> | <b>Special Valuation Rules for Transfers in Trust</b><br>201243004 201303003 201426016 201434007 201434008 201434009 201435007<br>201435008 201435009 201435010                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>2702.00-00</b>                                                                                                                                                           |
| <b>Section 2703</b> | <b>Certain Rights and Restrictions Disregarded</b> <ul style="list-style-type: none"> <li>• General Rule</li> <li>• <i>Right to Sell or Use Restrictions</i></li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>2703.00-00</b><br>2703.01-00<br>2703.01-02                                                                                                                               |
| <b>Section 3101</b> | <b>Rate and Measure of Employee Tax</b><br>201202028 201311002                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>3101.00-00</b>                                                                                                                                                           |
| <b>Section 3111</b> | <b>Liability and Payment of Employer Tax</b><br>201418053                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>3111.00-00</b>                                                                                                                                                           |
| <b>Section 3121</b> | <b>Definitions</b><br>201214023 201251016 201302031 201411020 <ul style="list-style-type: none"> <li>• Wages</li> <li>• <i>Non-Business Wages</i></li> <li>• <i>Supplemental Unemployment Benefit Plans</i></li> <li>• Employment</li> <li>• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i></li> <li>• <i>Mandatory Coverage of State, etc., Employees</i></li> <li>• <i>Services of Ministers or Members of an Order</i></li> <li>• Employees</li> <li>• <i>Common Law Tests</i></li> <li>• Treatment of Certain Deferred Compensation and Salary Reduction Arrangements</li> <li>• <i>Nonqualified Deferred Compensation Plans</i></li> </ul> | <b>3121.00-00</b><br>3121.01-00<br>3121.01-09<br>3121.01-11<br>3121.02-00<br>3121.02-05<br>3121.02-07<br>3121.02-08<br>3121.04-00<br>3121.04-01<br>3121.16-00<br>3121.16-02 |
| <b>Section 3401</b> | <b>Definitions</b><br>201347020 201415011 <ul style="list-style-type: none"> <li>• Wages Subject to Withholding</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>3401.00-00</b><br>3401.01-00                                                                                                                                             |
| <b>Section 3402</b> | <b>Income Tax Collected at Source</b><br>201340015                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>3402.00-00</b>                                                                                                                                                           |
| <b>Section 3406</b> | <b>Backup Withholding</b><br>201246028 201248022 201447025 <ul style="list-style-type: none"> <li>• Requirement to Deduct and Withhold</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>3406.00-00</b><br>3406.01-00                                                                                                                                             |

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|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
|                     | • <i>Notification of Incorrect TIN</i><br>201246028 201248022                                                                                                          | 3406.01-01        |
|                     | • Withholding Applied to New Accounts and Instruments                                                                                                                  | 3406.04-00        |
|                     | • <i>Broker Notifies Payor</i><br>201308024 201308024                                                                                                                  | 3406.04-03        |
| <b>Section 3504</b> | <b>Acts to be Performed by Agents</b><br>201438021                                                                                                                     | <b>3504.00-00</b> |
| <b>Section 4051</b> | <b>Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)</b><br>201245018 201306019 201403014 201403014 201414016 201447001 201519028 | <b>4051.00-00</b> |
| <b>Section 4052</b> | <b>Definition and Special Rules</b><br>201306019 201403014 201403014                                                                                                   | <b>4052.00-00</b> |
| <b>Section 4053</b> | <b>Exemptions</b><br>201414016 201519028                                                                                                                               | <b>4053.00-00</b> |
| <b>Section 4101</b> | <b>Registration and Bond for Petroleum Products</b><br>201322040                                                                                                       | <b>4101.00-00</b> |
| <b>Section 4161</b> | <b>Sporting Goods Taxes</b>                                                                                                                                            | <b>4161.00-00</b> |
|                     | • Bows and Arrows                                                                                                                                                      | 4161.02-00        |
|                     | • <i>Parts and Accessories</i><br>201348010                                                                                                                            | 4161.02-01        |
| <b>Section 4216</b> | <b>Definition of Price</b>                                                                                                                                             | <b>4216.00-00</b> |
|                     | • Computation of Tax on Leases and Installment Sales<br>201443016 201443016                                                                                            | 4216.06-00        |
| <b>Section 4217</b> | <b>Leases</b><br>201443016 201443016                                                                                                                                   | <b>4217.00-00</b> |
|                     | • Lease Considered as a Sale<br>201443016 201443016                                                                                                                    | 4217.01-00        |
|                     | • Limitation on Tax<br>201443016 201443016                                                                                                                             | 4217.02-00        |
| <b>Section 4251</b> | <b>Communications Tax (Taxable v. Not Taxable)</b><br>201312044 201412014                                                                                              | <b>4251.00-00</b> |
| <b>Section 4261</b> | <b>Transportation of Persons by Air (Taxable v. Nontaxable)</b><br>201210026 201233015 201245019 201252016                                                             | <b>4261.00-00</b> |
|                     | • Amounts Paid<br>201226015                                                                                                                                            | 4261.01-00        |
|                     | • Exemption for Certain Helicopter Uses<br>201351005                                                                                                                   | 4261.05-00        |
| <b>Section 4281</b> | <b>Small Aircraft on Nonestablished Lines (Taxable v. Nontaxable)</b><br>201233015                                                                                     | <b>4281.00-00</b> |
| <b>Section 4401</b> | <b>Wagering Tax (Taxable v. Not Taxable)</b><br>201242011 201251012                                                                                                    | <b>4401.00-00</b> |
| <b>Section 4411</b> | <b>Occupational Tax (Taxable v. Not Taxable)</b><br>201242011                                                                                                          | <b>4411.00-00</b> |
| <b>Section 4611</b> | <b>Imposition and Rate of Tax on Petroleum</b><br>201211010                                                                                                            | <b>4611.00-00</b> |

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| <b>Section 4940</b> | <b>Excise Tax on Net Investment Income (Applicable v. Not Applicable)</b>                                                                                                                                                                                                                                                                                                                                            | <b>4940.00-00</b> |
|                     | 201230026 201321024 201417020 201417021 201435016                                                                                                                                                                                                                                                                                                                                                                    |                   |
|                     | • Computation of Net Investment Income<br>201418060                                                                                                                                                                                                                                                                                                                                                                  | 4940.02-00        |
|                     | • <i>Gross Investment Income--Items Included</i><br>201441018 201448026                                                                                                                                                                                                                                                                                                                                              | 4940.02-01        |
|                     | • Exempt Operating Foundations<br>201306023                                                                                                                                                                                                                                                                                                                                                                          | 4940.03-00        |
| <b>Section 4941</b> | <b>Excise Taxes on Acts of Self-Dealing</b>                                                                                                                                                                                                                                                                                                                                                                          | <b>4941.00-00</b> |
|                     | 201216045 201221031 201230026 201231014 201231015 201243015 201301015<br>201316021 201317018 201321027 201321034 201325018 201325019 201325020<br>201325021 201345033 201345034 201347024 201407021 201407023 201417021<br>201417022 201421023 201421024 201423032 201423033 201426006 201427019<br>201432025 201433021 201433022 201433023 201433024 201435016 201435017<br>201441018 201441020 201446024 201510050 |                   |
|                     | • Definition of Self-Dealing<br>201206019 201221031 201301015 201311034 201321024 201346011 201418060<br>201432025 201436051 201445017 201447043 201448023 201448024 201448025<br>201448026 201448027 201448028 201448031 201513005 201514016                                                                                                                                                                        | 4941.04-00        |
|                     |                                                                                                                                                                                                                                                                                                                                                                                                                      |                   |
| <b>Section 4942</b> | <b>Taxes on Failure to Distribute Income</b>                                                                                                                                                                                                                                                                                                                                                                         | <b>4942.00-00</b> |
|                     | 201216045 201230026 201243015 201315031 201335020 201336019 201415010<br>201417020 201417021 201417022                                                                                                                                                                                                                                                                                                               |                   |
|                     | • Definitions of Principal Terms<br>201243015 201335019                                                                                                                                                                                                                                                                                                                                                              | 4942.03-00        |
|                     | • <i>Distributable Amount</i><br>201231016 201418060                                                                                                                                                                                                                                                                                                                                                                 | 4942.03-02        |
|                     | • <i>Minimum Investment Return</i><br>201323029 201415010 201419017                                                                                                                                                                                                                                                                                                                                                  | 4942.03-03        |
|                     | • <i>Qualifying Distribution</i><br>201335020 201436051 201437014 201437015 201442061 201448026 201513005<br>201514016                                                                                                                                                                                                                                                                                               | 4942.03-05        |
|                     | • <i>Contributions to "Pass-Through" Organizations</i><br>201231016                                                                                                                                                                                                                                                                                                                                                  | 4942.03-06        |
|                     | • <i>Set-Asides</i><br>201210040 201233019 201237023 201302044 201307010 201307011 201307012<br>201449003 201452021 201501016 201503022 201503023 201522007                                                                                                                                                                                                                                                          | 4942.03-07        |
|                     | • Other Definitions<br>201335019                                                                                                                                                                                                                                                                                                                                                                                     | 4942.04-00        |
| <b>Section 4943</b> | <b>Excise Taxes on Excess Business Holdings</b>                                                                                                                                                                                                                                                                                                                                                                      | <b>4943.00-00</b> |
|                     | 201216045 201228039 201232038 201236032 201303021 201329026 201329027<br>201335014 201407021 201407023 201414031 201422027 201430017 201433021<br>201433022 201433023 201433024 201441021 201441022 201510055 201510056                                                                                                                                                                                              |                   |
|                     | • Initial 5% Tax on Excess Holdings<br>201229011 201333020                                                                                                                                                                                                                                                                                                                                                           | 4943.01-00        |
|                     | • Definition of Excess Business Holdings<br>201323029 201420023 201447043                                                                                                                                                                                                                                                                                                                                            | 4943.03-00        |
|                     | • <i>Receipts Under Other Wills and Trusts</i><br>201441018                                                                                                                                                                                                                                                                                                                                                          | 4943.03-04        |
|                     | • Other Definitions and Rules<br>201311035 201328034                                                                                                                                                                                                                                                                                                                                                                 | 4943.04-00        |

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|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
|                     | <ul style="list-style-type: none"> <li>• <i>Business Enterprise</i></li> </ul>                                                                                                            | 4943.04-03        |
|                     | 201422027 201430017 201435017                                                                                                                                                             |                   |
| <b>Section 4944</b> | <b>Excise Tax on "Jeopardizing" Investments</b>                                                                                                                                           | <b>4944.00-00</b> |
|                     | 201216045 201230026 201231014 201231015 201415010 201417020 201417021<br>201427019 201430017                                                                                              |                   |
|                     | <ul style="list-style-type: none"> <li>• Initial 5% Tax on Investments</li> </ul>                                                                                                         | 4944.01-00        |
|                     | 201329028 201333020                                                                                                                                                                       |                   |
|                     | <ul style="list-style-type: none"> <li>• Exception for Program-Related Investments</li> </ul>                                                                                             | 4944.03-00        |
|                     | 201442061                                                                                                                                                                                 |                   |
|                     | <ul style="list-style-type: none"> <li>• Definitions</li> </ul>                                                                                                                           | 4944.05-00        |
|                     | 201335019 201418060 201447043 201513005 201514016                                                                                                                                         |                   |
| <b>Section 4945</b> | <b>Excise Taxes on Taxable Expenditures</b>                                                                                                                                               | <b>4945.00-00</b> |
|                     | 201216045 201230026 201231014 201231015 201243015 201305014 201345033<br>201345034 201351027 201404015 201417020 201417021 201417022 201419017<br>201427019 201435016 201445018 201511027 |                   |
|                     | <ul style="list-style-type: none"> <li>• Definition of Taxable Expenditure</li> </ul>                                                                                                     | 4945.04-00        |
|                     | 201418060 201436051 201448026                                                                                                                                                             |                   |
|                     | <ul style="list-style-type: none"> <li>• <i>Influencing The Outcome of Elections</i></li> </ul>                                                                                           | 4945.04-03        |
|                     | 201307013                                                                                                                                                                                 |                   |

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                   |
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|                     | <ul style="list-style-type: none"> <li>• <i>Grants to Individuals</i> </li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 4945.04-04        |
|                     | 201202030 201202031 201202032 201202033 201202034 201202035 201202036<br>201202037 201203026 201203027 201203028 201203029 201204014 201204015<br>201205016 201205017 201205018 201205019 201207010 201207011 201207012<br>201208037 201210038 201210039 201211027 201211028 201211029 201214032<br>201214033 201216041 201216042 201216043 201216044 201217023 201217024<br>201217027 201219033 201219034 201223022 201224038 201224039 201226030<br>201226031 201226032 201226033 201227005 201228038 201232037 201233020<br>201235025 201236031 201239014 201240024 201241013 201242013 201245028<br>201249017 201250026 201251020 201251021 201252019 201302042 201304009<br>201304010 201306024 201306025 201308031 201310042 201310044 201315032<br>201315033 201316022 201316023 201317019 201318008 201319032 201319033<br>201321029 201321030 201321031 201322047 201322048 201324019 201330044<br>201330045 201308031 201330044 201330045 201335021 201335022 201340018<br>201340019 201343027 201345035 201348016 201404014 201409011 201410036<br>201411043 201411044 201414030 201415012 201418062 201420022 201421026<br>201421027 201422026 201423034 201424026 201425017 201425018 201426027<br>201426030 201427020 201427021 201427022 201428010 201429030 201430015<br>201430016 201431033 201432023 201432024 201433025 201433026 201436052<br>201436053 201437016 201437017 201437018 201437019 201437020 201438031<br>201441023 201441024 201441025 201441026 201441027 201442059 201442060<br>201442062 201442063 201443022 201443023 201443023 201443024 201443024<br>201443025 201443025 201443026 201443026 201443027 201443027 201443028<br>201443028 201443029 201444041 201444042 201445019 201445020 201445021<br>201445022 201445023 201445024 201445025 201445026 201446023 201446027<br>201447044 201447045 201447046 201447047 201447048 201448029 201448030<br>201449004 201449006 201449007 201450024 201450025 201450026 201450027<br>201450030 201450031 201450032 201450033 201451047 201451048 201451049<br>201451050 201451051 201451052 201451053 201451054 201451055 201451056<br>201451057 201451058 201451059 201451060 201451061 201501017 201501018<br>201501019 201501020 201501021 201501022 201501023 201501024 201502018<br>201502019 201504018 201504019 201505044 201506012 201507027 201507028<br>201507029 201507030 201507031 201507032 201507033 201507034 201507035<br>201507036 201507037 201507038 201508012 201508013 201508014 201508015<br>201508016 201508017 201508018 201508019 201508020 201509042 201509043<br>201509044 201509045 201509046 201509047 201509048 201509049 201509050<br>201509051 201509052 201509053 201509054 201509055 201509056 201509057<br>201509058 201509059 201509060 201509061 201509062 201509063 201509064<br>201509065 201510048 201510049 201510051 201510052 201510053 201510054<br>201510057 201511027 201511028 201511028 201511029 201511029 201511030<br>201511030 201511031 201511031 201511032 201511032 201511033 201514017<br>201514018 201515038 201515039 201515040 201515041 201516067 201516068<br>201516070 201516071 201516072 201516073 201516074 201516075 201516076<br>201516077 201516078 201516079 201517020 201517021 201517022 201517023<br>201517024 201517025 201518019 201519036 201519037 201519038 201519039<br>201521018 201521018 201521018 201521018 201521018 201521019 201521019<br>201521019 201521019 201521019 201521020 201521020 201521020 201521020<br>201521020 201521021 201521021 201521021 201521021 201521021 201522008<br>201522009 <b>201524025</b> |                   |
|                     | <ul style="list-style-type: none"> <li>• <i>Grants to Organizations</i> </li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 4945.04-05        |
|                     | 201243015 201335019 201513005 201514016                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                   |
|                     | <ul style="list-style-type: none"> <li>• <i>Expenditure Responsibility</i> </li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 4945.04-06        |
|                     | 201513005 201514016                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
| <b>Section 4946</b> | <b>Definitions and Special Rules</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>4946.00-00</b> |
|                     | 201303021 201435016                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
|                     | <ul style="list-style-type: none"> <li>• <i>Disqualified Person</i> </li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 4946.01-00        |
|                     | 201301015 201432025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |



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|                     | • Members of Family<br>201432025                                                                                                                        | 4946.04-00        |
| <b>Section 4947</b> | <b>Treatment of Certain Nonexempt Trusts as Charitable Foundations</b><br>201332011 201332012                                                           | <b>4947.00-00</b> |
| <b>Section 4958</b> | <b>Excess Benefit Transaction</b><br>201336020                                                                                                          | <b>4958.00-00</b> |
| <b>Section 4962</b> | <b>Abatement of Private Foundation First Tier Taxes In Certain Cases</b><br>201423035                                                                   | <b>4962.00-00</b> |
| <b>Section 4971</b> | <b>Taxes on Failure to Meet Minimum Funding Standards</b>                                                                                               | <b>4971.00-00</b> |
|                     | • Initial Tax<br>201419024                                                                                                                              | 4971.01-00        |
|                     | • Additional Tax<br>201228048 201415016                                                                                                                 | 4971.02-00        |
| <b>Section 4972</b> | <b>Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)</b>                                                                 | <b>4972.00-00</b> |
|                     | • Excess Contributions<br>201440027                                                                                                                     | 4972.02-00        |
| <b>Section 4973</b> | <b>Tax on Excess Contributions to Individual Retirement Accounts, Certain 403(b) Contracts and Certain Individual Retirement Annuities</b><br>201432029 | <b>4973.00-00</b> |
|                     | • Excess Contributions<br>201430021                                                                                                                     | 4973.02-00        |
| <b>Section 4974</b> | <b>Excise Tax on Certain Accumulations in Qualified Retirement Plans</b><br>201432029                                                                   | <b>4974.00-00</b> |
|                     | • Waiver of Tax in Certain Cases<br>201437025 201437034                                                                                                 | 4974.01-00        |
| <b>Section 4975</b> | <b>Tax on Prohibited Transactions</b><br>201212013 201419025                                                                                            | <b>4975.00-00</b> |
|                     | • Statutory Exemptions                                                                                                                                  | 4975.04-00        |
|                     | • <i>ESOP Loans</i><br>201419018 201425019                                                                                                              | 4975.04-02        |
|                     | • Definitions                                                                                                                                           | 4975.05-00        |
|                     | • <i>Amount Involved</i><br>201425019                                                                                                                   | 4975.05-05        |
|                     | • <i>Correction</i><br>201425019                                                                                                                        | 4975.05-07        |
|                     | • Calculation of Tax                                                                                                                                    | 4975.06-00        |
|                     | • <i>Continuing Transaction (Loan/Lease)</i><br>201312035                                                                                               | 4975.06-01        |
|                     | • Statute of Limitations<br>201312035                                                                                                                   | 4975.08-00        |
| <b>Section 4976</b> | <b>Taxes with Respect to Funded Welfare Benefit Plans</b><br>201424004 201442064 201442065 201451044                                                    | <b>4976.00-00</b> |
|                     | • Disqualified Benefits<br>201232022 201424004 201442064 201442065                                                                                      | 4976.01-00        |
| <b>Section 4980</b> | <b>Tax on Reversion of Qualified Plan Assets to Employer</b><br>201424032 201430025                                                                     | <b>4980.00-00</b> |

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| <b>Section 4980A</b> | <b>Tax on Excess Distributions from Qualified Retirement Plans</b><br>201221059                                                       | <b>4980A.00-00</b> |
| <b>Section 4980B</b> | <b>Failure to Satisfy Continuation Coverage Requirements of Group Health Plans (See Also 162.33-00 et. seq.)</b><br>201212011         | <b>4980B.00-00</b> |
| <b>Section 4982</b>  | <b>Excise Tax on Undistributed Income of Regulated Investment Companies</b><br>201305004                                              | <b>4982.00-00</b>  |
|                      | • Definitions and Special Rules<br>201305004                                                                                          | 4982.05-00         |
|                      | • <i>Capital Gain Net Income</i><br>201305004                                                                                         | 4982.05-01         |
|                      | • Election to Use Taxable Year<br>201202006 201412008                                                                                 | 4982.06-00         |
| <b>Section 5000</b>  | <b>Certain Group Health Plans</b><br>201447035                                                                                        | <b>5000.00-00</b>  |
| <b>Section 6001</b>  | <b>Notice or Regulations Requiring Records, Statements, and Special Returns (Sufficient v. Insufficient Records) (See 7602.00-00)</b> | <b>6001.00-00</b>  |
|                      | • Automatic Data Processing Systems<br>201210028                                                                                      | 6001.03-00         |
| <b>Section 6011</b>  | <b>General Requirement of Return, Statement, or List</b>                                                                              | <b>6011.00-00</b>  |
|                      | • Employer Requirements<br>201438021                                                                                                  | 6011.04-00         |
|                      | • Form of Return                                                                                                                      | 6011.06-00         |
|                      | • <i>Magnetic Media</i><br>201407013                                                                                                  | 6011.06-01         |
| <b>Section 6012</b>  | <b>Persons Required to Make Returns of Income (Required v. Not Required)</b><br>201432022                                             | <b>6012.00-00</b>  |
|                      | • Individuals<br>201211015                                                                                                            | 6012.01-00         |
| <b>Section 6013</b>  | <b>Joint Returns of Income Tax by Husband and Wife</b><br>201325013 201411017                                                         | <b>6013.00-00</b>  |
|                      | • Signatures on Return                                                                                                                | 6013.01-00         |
|                      | • <i>Agent or Guardian</i><br>201211015                                                                                               | 6013.01-01         |
|                      | • Marital Status                                                                                                                      | 6013.03-00         |
|                      | • <i>Nonresident Alien</i><br>201329016                                                                                               | 6013.03-04         |
| <b>Section 6020</b>  | <b>Returns Prepared for or Executed by Secretary</b><br>201238028                                                                     | <b>6020.00-00</b>  |
| <b>Section 6033</b>  | <b>Returns by Exempt Organizations (Section 501 Organizations)</b><br>201217025                                                       | <b>6033.00-00</b>  |
|                      | • Exempt v. Non Exempt From Filing<br>201204016 201217025                                                                             | 6033.01-00         |
| <b>Section 6034A</b> | <b>Information to Beneficiaries of Estates and Trusts</b><br>201207006                                                                | <b>6034A.00-00</b> |
| <b>Section 6039F</b> | <b>Notice of Large Gifts Received from Foreign Persons</b><br>201402010 201402010                                                     | <b>6039F.00-00</b> |



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|                     | • Disclosure for Tax Administration Purpose<br>201250020                                                                               | 6103.11-00        |
|                     | • Disclosure for Certain Tax Administration Services<br>201219020                                                                      | 6103.14-00        |
| <b>Section 6109</b> | <b>Identifying Numbers</b>                                                                                                             | <b>6109.00-00</b> |
|                     | • Employer ID Numbers<br>201520011 201520011 201520011                                                                                 | 6109.03-00        |
|                     | • Requirement to Obtain<br>201409008                                                                                                   | 6109.04-00        |
| <b>Section 6110</b> | <b>Public Inspection of Written Determinations</b><br>201321020                                                                        | <b>6110.00-00</b> |
|                     | • Limitation on Inspection<br>201443018 201443019                                                                                      | 6110.02-00        |
| <b>Section 6166</b> | <b>Extension of Time to Pay Estate Tax</b><br>201226027 201304006 201343004 201403012 201403012                                        | <b>6166.00-00</b> |
|                     | • Election - Time and Manner<br>201302037                                                                                              | 6166.01-00        |
|                     | • Acceleration of Payments<br>201403012 201403012                                                                                      | 6166.02-00        |
|                     | • Extension of Time For Payment of Estate Where Estate Consists Largely of<br>Interest in Closely Held Business<br>201403012 201403012 | 6166.50-00        |
|                     | • Acceleration of Estate Tax Payable in Installments<br>201403012 201403012                                                            | 6166.52-00        |
| <b>Section 6201</b> | <b>Assessment Authority</b><br>201221014 201246036 201320019 201341034 201347021 201438025 201510043                                   | <b>6201.00-00</b> |
|                     | • Administrative Procedures<br>201211018 201211022                                                                                     | 6201.01-00        |
| <b>Section 6203</b> | <b>Method of Assessment</b><br>201310033                                                                                               | <b>6203.00-00</b> |
| <b>Section 6204</b> | <b>Supplemental Assessments</b><br>201442055                                                                                           | <b>6204.00-00</b> |
| <b>Section 6211</b> | <b>Definition of a Deficiency</b><br>201221021 201312039                                                                               | <b>6211.00-00</b> |
| <b>Section 6212</b> | <b>Notice of Deficiency</b>                                                                                                            | <b>6212.00-00</b> |
|                     | • Name and Address                                                                                                                     | 6212.02-00        |
|                     | • <i>Last Known Address</i><br>201315025                                                                                               | 6212.02-04        |
|                     | • Rescission of Notices of Deficiency<br>201246033                                                                                     | 6212.06-00        |
|                     | • Further Deficiency Notice Restricted<br>201223016                                                                                    | 6212.07-00        |
| <b>Section 6213</b> | <b>Restrictions Applicable to Deficiencies; Petition to Tax Court</b>                                                                  | <b>6213.00-00</b> |
|                     | • Jurisdiction of Tax Court                                                                                                            | 6213.02-00        |
|                     | • <i>Decedent and Estate</i><br>201334040                                                                                              | 6213.02-02        |

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|                     | • Proper v. Improper Person Filing Appeal                                                                                                  | 6213.03-00        |
|                     | • <i>Fiduciaries</i><br>201334040                                                                                                          | 6213.03-05        |
|                     | • Exceptions to Restrictions                                                                                                               | 6213.07-00        |
|                     | • <i>Amount Paid</i><br>201236026                                                                                                          | 6213.07-03        |
|                     | • Waiver of Restrictions<br>201312047 201334040                                                                                            | 6213.08-00        |
| <b>Section 6221</b> | <b>Tax Treatment Determined At Partnership Level</b><br>201202023 201207008 201303010 201307007 201319027 201423021 201424022<br>201509036 | <b>6221.00-00</b> |
| <b>Section 6222</b> | <b>Partner's Return Must Be Consistent with Partnership Return or Secretary<br/>Notified of Inconsistency</b><br>201447031                 | <b>6222.00-00</b> |
|                     | • Effect of Failure to Notify<br>201520007 201520007 201520007                                                                             | 6222.03-00        |
| <b>Section 6223</b> | <b>Notice to Partners of Proceedings</b><br>201212019 201213027 201218012 201219018 201247014 201328033                                    | <b>6223.00-00</b> |
|                     | • Information for Secretary's Notices<br>201210030 201502012                                                                               | 6223.02-00        |
|                     | • Mailing Notice<br>201402005 201402005                                                                                                    | 6223.03-00        |
|                     | • Failure to Provide Notice<br>201236030                                                                                                   | 6223.04-00        |
|                     | • <i>Proceedings Finished</i><br>201236030                                                                                                 | 6223.04-01        |
| <b>Section 6224</b> | <b>Participation in Administrative Proceedings; Waivers; Agreements</b><br>201310036 201431030                                             | <b>6224.00-00</b> |
|                     | • Partner May Waive Rights<br>201337016                                                                                                    | 6224.01-00        |
|                     | • <i>Settlement Agreement</i><br>201235014 201235018 201248017 201312040 201312042                                                         | 6224.01-01        |
|                     | • <i>Settlement of Penalties</i><br>201236029                                                                                              | 6224.01-02        |
|                     | • <i>Tax Matters Partner May Bind Certain Other Partners</i><br>201216035 201235016 201319025 201515033                                    | 6224.01-05        |
|                     | • Application of Consistent Settlement Rule<br>201319022                                                                                   | 6224.02-00        |
| <b>Section 6225</b> | <b>Assessments Made Only After Partnership Level Proceedings Are Com-<br/>pleted</b><br>201419014                                          | <b>6225.00-00</b> |
| <b>Section 6227</b> | <b>Administrative Adjustments Requests</b><br>201303014 201311025 201413008 201418047 201513001                                            | <b>6227.00-00</b> |
|                     | • Other Requests<br>201236028 201320018 201413007 201416008 201416008                                                                      | 6227.05-00        |
| <b>Section 6228</b> | <b>Judicial Review Where Administrative Adjustment Request Is Not Al-<br/>lowed In Full</b>                                                | <b>6228.00-00</b> |

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|                     | • Period for Filing Petition<br>201319028                                                                                                                                                                                    | 6228.02-00        |
|                     | • Other Requests<br>201241006                                                                                                                                                                                                | 6228.05-00        |
| <b>Section 6229</b> | <b>Period of Limitations for Making Assessments</b><br>201213028 201219016 201239010 201302038 201315024 201402007 201402007<br>201402009 201402009 201418050 201420018 201439002 201503015 201509036                        | <b>6229.00-00</b> |
|                     | • Extension by Agreement<br>201211012 201236027 201241008 201312038 201312043 201319023 201319029<br>201324015 201402011 201402011 201402012 201402012 201438026                                                             | 6229.02-00        |
|                     | • Special Rule in Cases of Fraud                                                                                                                                                                                             | 6229.03-00        |
|                     | • <i>No Return Filed Equals No Limit</i><br>201303011                                                                                                                                                                        | 6229.03-02        |
|                     | • Suspension of Statutory Period<br>201221016                                                                                                                                                                                | 6229.04-00        |
| <b>Section 6230</b> | <b>Additional Administration Provisions</b><br>201215009 201502009 201510047                                                                                                                                                 | <b>6230.00-00</b> |
|                     | • Coordination with Deficiency Proceedings<br>201413011 201447037                                                                                                                                                            | 6230.01-00        |
|                     | • Claims Arising Out of Erroneous Computations<br>201204011                                                                                                                                                                  | 6230.03-00        |
|                     | • <i>Time for Filing Claim</i><br>201412017                                                                                                                                                                                  | 6230.03-01        |
| <b>Section 6231</b> | <b>Definitions and Special Rules</b><br>201211023                                                                                                                                                                            | <b>6231.00-00</b> |
|                     | • Partnerships<br>201235015 201303012                                                                                                                                                                                        | 6231.01-00        |
|                     | • <i>Exception for Small Partnerships</i><br>201219022 201221019 201251017 201303011 201319014 201421020 201510046                                                                                                           | 6231.01-01        |
|                     | • Partner<br>201319026 201326016                                                                                                                                                                                             | 6231.02-00        |
|                     | • Partnership Item<br>201210034 201211013 201221017 201326017 201447031 201515032                                                                                                                                            | 6231.03-00        |
|                     | • Affected Item<br>201206017 201210036 201324018 201447036 201515029                                                                                                                                                         | 6231.05-00        |
|                     | • Computational Adjustment<br>201210037                                                                                                                                                                                      | 6231.06-00        |
|                     | • Tax Matters Partner<br>201202024 201204013 201207005 201211017 201219017 201219019 201219023<br>201251013 201251014 201302034 201304008 201326018 201343023 201402014<br>201402014 201418051 201418052 201503014 201515030 | 6231.07-00        |
|                     | • Husband and Wife<br>201319024                                                                                                                                                                                              | 6231.12-00        |
|                     | • Items Cease to Be Partnership Items in Certain Cases<br>201202025 201303013 201432019 201432021 201510044                                                                                                                  | 6231.13-00        |
|                     | • Regulations with Respect to Certain Special Enforcement Areas<br>201211017 201241007 201244019                                                                                                                             | 6231.14-00        |

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| <b>Section 6233</b> | <b>Extension to Entities Filing Partnership Returns, Etc.</b><br>201442056                                                                                                                                   | <b>6233.00-00</b> |
| <b>Section 6301</b> | <b>Collection Authority</b><br>201502010                                                                                                                                                                     | <b>6301.00-00</b> |
| <b>Section 6321</b> | <b>Lien for Taxes (Lien Right v. No Lien Right)</b><br>201216039 201306022 201439003                                                                                                                         | <b>6321.00-00</b> |
|                     | • Property Subject v. Not Subject to Lien (See 6301.12-00)<br>201423024                                                                                                                                      | 6321.01-00        |
|                     | • <i>Trusts</i><br>201324017                                                                                                                                                                                 | 6321.01-51        |
|                     | • Lien Priority v. No Lien Priority<br>201323019                                                                                                                                                             | 6321.03-00        |
|                     | • <i>State and Local Taxes and Liens</i><br>201244016                                                                                                                                                        | 6321.03-23        |
| <b>Section 6323</b> | <b>Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid)</b><br>201211023 201326015 201520012 201520012 201520012                                | <b>6323.00-00</b> |
|                     | • Filing Notice of Lien                                                                                                                                                                                      | 6323.01-00        |
|                     | • <i>Securities</i><br>201311026                                                                                                                                                                             | 6323.01-05        |
| <b>Section 6324</b> | <b>Special Liens for Estate and Gift Tax</b><br>201418048                                                                                                                                                    | <b>6324.00-00</b> |
|                     | • Estate Tax Liens<br>201210032 201214031                                                                                                                                                                    | 6324.01-00        |
| <b>Section 6325</b> | <b>Release of Lien or Discharge of Property</b><br>201202018 201348014                                                                                                                                       | <b>6325.00-00</b> |
|                     | • Certificate of Discharge<br>201214028                                                                                                                                                                      | 6325.03-00        |
|                     | • Escrow Agreements                                                                                                                                                                                          | 6325.28-00        |
|                     | • <i>Discharge of Lien</i><br>201235013                                                                                                                                                                      | 6325.28-01        |
| <b>Section 6331</b> | <b>Levy and Distraint</b><br>201240022 201248016 201248020 201302029 201310040 201316019 201520009<br>201520009 201350036 201411019 201447028 201520009 201521001 201521001<br>201521001 201521001 201521001 | <b>6331.00-00</b> |
|                     | • Exempt Property (See 6334.00-00)<br>201248020                                                                                                                                                              | 6331.11-00        |
|                     | • Failure to Surrender Property (See 6332.00-00)<br>201248021                                                                                                                                                | 6331.12-00        |
|                     | • Levy Procedure<br>201214030                                                                                                                                                                                | 6331.18-00        |
|                     | • Banks<br>201404009                                                                                                                                                                                         | 6331.31-00        |
|                     | • Salary and Wages . . .<br>201302029                                                                                                                                                                        | 6331.33-00        |
| <b>Section 6332</b> | <b>Surrender of Property Subject to Levy (See 6331.12-00)</b><br>201509038                                                                                                                                   | <b>6332.00-00</b> |

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|                     | • Bank Deposit<br>201350036                                                                                                                           | 6332.01-00        |
|                     | • Enforcement of Levy<br>201509038                                                                                                                    | 6332.05-00        |
| <b>Section 6333</b> | <b>Production of Books</b><br>201211016 201447029                                                                                                     | <b>6333.00-00</b> |
| <b>Section 6334</b> | <b>Property Exempt From Levy</b><br>201316019 201521001 201521001 201521001 201521001 201521001                                                       | <b>6334.00-00</b> |
| <b>Section 6335</b> | <b>Sale of Seized Property</b><br>201350035                                                                                                           | <b>6335.00-00</b> |
| <b>Section 6342</b> | <b>Application of Proceeds of Levy</b><br>201411028 201411034                                                                                         | <b>6342.00-00</b> |
|                     | • Surplus Proceeds<br>201411028 201411034                                                                                                             | 6342.01-00        |
| <b>Section 6343</b> | <b>Authority to Release Levy</b><br>201350040                                                                                                         | <b>6343.00-00</b> |
| <b>Section 6401</b> | <b>Amounts Treated as Overpayments</b><br>201252015 201509033                                                                                         | <b>6401.00-00</b> |
| <b>Section 6402</b> | <b>Authority to Make Credits or Refunds</b><br>201223019 201312044 201316020 201520010 201520010 201350039 201405013<br>201412014 201502014 201520010 | <b>6402.00-00</b> |
|                     | • Credit of Overpayment Against Any Tax Liability<br>201214028 201307006 201350039                                                                    | 6402.01-00        |
|                     | • Refund Subject to Off-Set<br>201204009                                                                                                              | 6402.02-00        |
|                     | • Access to Refund                                                                                                                                    | 6402.03-00        |
|                     | • <i>Assignment of Refund Check</i><br>201211024                                                                                                      | 6402.03-01        |
|                     | • <i>Refund to Certain Fiduciaries of Insolvent Members of Affiliated Groups</i><br>201402008 201402008                                               | 6402.03-02        |
| <b>Section 6404</b> | <b>Abatements</b><br>201215006 201313029 201414020 201426026                                                                                          | <b>6404.00-00</b> |
|                     | • General Rule                                                                                                                                        | 6404.01-00        |
|                     | • <i>Excessive</i><br>201520010 201520010 201515026 201520010                                                                                         | 6404.01-01        |
|                     | • <i>After Limitation Period</i><br>201302025                                                                                                         | 6404.01-02        |
|                     | • Interest Assessments<br>201335013 201414020                                                                                                         | 6404.04-00        |
|                     | • Abatement of Interest<br>201414020                                                                                                                  | 6404.06-00        |
| <b>Section 6405</b> | <b>Reports of Refunds and Credits</b>                                                                                                                 | <b>6405.00-00</b> |
|                     | • Tentative Adjustments<br>201235019                                                                                                                  | 6405.03-00        |
| <b>Section 6411</b> | <b>Tentative Carryback and Refund Adjustments</b><br>201335013                                                                                        | <b>6411.00-00</b> |



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|                     | • Contents of Applications<br>201244018                                                                                                                                                    | 6411.04-00        |
|                     | • Time for Filing Application<br>201244018                                                                                                                                                 | 6411.05-00        |
| <b>Section 6427</b> | <b>Fuels Not Used for Taxable Purposes</b><br>201230022 201342010                                                                                                                          | <b>6427.00-00</b> |
|                     | • Nontaxable Uses<br>201421017                                                                                                                                                             | 6427.01-00        |
|                     | • Income Tax Credit in Lieu of Payment<br>201342010 201447034                                                                                                                              | 6427.13-00        |
| <b>Section 6501</b> | <b>Limitations on Assessment and Collection (Barred v. Not Barred)</b><br>201207007 201221014 201235020 201240023 201319017 201319030 201335013<br>201348015 201411031 201429026 201447032 | <b>6501.00-00</b> |
|                     | • Effects of Net Operating Loss Carrybacks<br>201335013                                                                                                                                    | 6501.01-00        |
|                     | • Time Return Deemed Filed                                                                                                                                                                 | 6501.03-00        |
|                     | • <i>Date Limitations Begin</i><br>201238028                                                                                                                                               | 6501.03-03        |
|                     | • Adequacy of Return to Start Limitations Running (Sufficient v Insufficient)<br>201438021                                                                                                 | 6501.04-00        |
|                     | • <i>Information Returns</i><br>201206014 201402013 201402013 201432020                                                                                                                    | 6501.04-03        |
|                     | • <i>Amended Returns</i><br>201206014 201252015                                                                                                                                            | 6501.04-11        |
|                     | • <i>S Corporation and Shareholder Returns</i><br>201238026                                                                                                                                | 6501.04-14        |
|                     | • Fraud--Exception to Period of Limitations (See Also 6653.03-00)<br>201238026                                                                                                             | 6501.05-00        |
|                     | • <i>Transferee Liability</i><br>201319012                                                                                                                                                 | 6501.05-06        |
|                     | • <i>Intent v. No Intent to Defraud</i><br>201238026                                                                                                                                       | 6501.05-07        |
|                     | • Return Not Filed--Exception to Period of Limitations<br>201238028 201411021                                                                                                              | 6501.06-00        |
|                     | • Omission of Income (25% Rule)--Exception to Period of Limitations<br>201247015 201333008                                                                                                 | 6501.07-00        |
|                     | • Waiver of Limitation (Waived v. Not Waived)<br>201206016 201323020 201324016 201351018                                                                                                   | 6501.08-00        |
|                     | • <i>Amended Returns as Waivers</i><br>201206014                                                                                                                                           | 6501.08-05        |
|                     | • <i>Necessity for Signature of Commissioner</i><br>201235009                                                                                                                              | 6501.08-07        |
|                     | • <i>Filing of Waiver by Fiduciary</i><br>201324016 201334040                                                                                                                              | 6501.08-08        |
|                     | • <i>Execution by Corporate Officer</i><br>201411024 201522005                                                                                                                             | 6501.08-09        |

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|                     | • <i>Proof and Procedure</i><br>201334040                                                                                                                                                                       | 6501.08-21        |
|                     | • <i>Organizations Treated as Corporations</i><br>201335013                                                                                                                                                     | 6501.12-00        |
| <b>Section 6502</b> | <b>Collection After Assessment (Timely v. Not Timely)</b><br>201313022                                                                                                                                          | <b>6502.00-00</b> |
| <b>Section 6503</b> | <b>Suspension of Running of Period of Limitation (Suspended v. Not Suspended)</b><br>201211019 201518015                                                                                                        | <b>6503.00-00</b> |
| <b>Section 6511</b> | <b>Limitations on Credit or Refund (Barred v. Not Barred)</b><br>201204008 201243014 201310037 201316015 201321022 201402003 201402003<br>201404011 201411029 201429026 201515019 201515024 201515025 201517005 | <b>6511.00-00</b> |
|                     | • <i>Limitation of Amount</i><br>201210029 201319011 201349014 201418049 201429023 201447033 201515024<br>201515025                                                                                             | 6511.01-00        |
|                     | • <i>No Return Filed</i><br>201210029                                                                                                                                                                           | 6511.01-02        |
|                     | • <i>Claim Filed Late</i><br>201306017                                                                                                                                                                          | 6511.01-03        |
|                     | • <i>Special Rules</i><br>201515019                                                                                                                                                                             | 6511.03-00        |
|                     | • <i>Bad Debts and Worthless Securities</i><br>201515018                                                                                                                                                        | 6511.03-01        |
|                     | • <i>Carrybacks: Net Operating Loss and Capital Loss</i><br>201202027 201204008 201215008 201316016 201515019 201517005                                                                                         | 6511.03-02        |
|                     | • <i>Foreign Tax Credit</i><br>201204008 201330031 201330031 201517005                                                                                                                                          | 6511.03-03        |
|                     | • <i>Life Insurance Carrybacks</i><br>201349014                                                                                                                                                                 | 6511.03-05        |
|                     | • <i>Amended or Supplemental Claims</i><br>201216033                                                                                                                                                            | 6511.05-00        |
|                     | • <i>Timeliness of Claim</i><br>201216033 201306017 201351019 201438023 201502014                                                                                                                               | 6511.09-00        |
| <b>Section 6514</b> | <b>Credits or Refunds After Period of Limitation (Erroneous v. Not Erroneous)</b><br>201302030 201504014                                                                                                        | <b>6514.00-00</b> |
| <b>Section 6521</b> | <b>Mitigation of Effect of Limitation in Case of Related Taxes Under Different Chapters</b>                                                                                                                     | <b>6521.00-00</b> |
|                     | • <i>Self Employment Tax and Tax on Wages</i>                                                                                                                                                                   | 6521.01-00        |
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| <b>Section 6601</b> | <b>Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed)</b><br>201249015 201426026 201447034 201518014 | <b>6601.00-00</b> |
|                     | • Interest on Deficiencies<br>201405013                                                                                                                            | 6601.01-00        |
|                     | • <i>Carryback Eliminating Deficiencies</i><br>201438024                                                                                                           | 6601.01-01        |
|                     | • Statute of Limitations on Collection of Interest<br>201319017                                                                                                    | 6601.12-00        |
| <b>Section 6611</b> | <b>Interest on Overpayments (Interest v. No Interest)</b><br>201330032 201330032                                                                                   | <b>6611.00-00</b> |
| <b>Section 6621</b> | <b>Determination of Rate of Interest; Compounding of Interest</b><br>201225011                                                                                     | <b>6621.00-00</b> |
|                     | • Interest on Substantial Underpayment<br>201421019                                                                                                                | 6621.03-00        |
| <b>Section 6651</b> | <b>Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax)</b><br>201210033                                                                        | <b>6651.00-00</b> |
|                     | • Voluntary Filing of Late Return<br>201238028                                                                                                                     | 6651.07-00        |
|                     | • Increase in Penalty for Fraudulent Failure to File<br>201238028                                                                                                  | 6651.22-00        |
| <b>Section 6652</b> | <b>Failure to File Certain Information Returns, Registration Statements, Etc.</b><br>201411033                                                                     | <b>6652.00-00</b> |
| <b>Section 6656</b> | <b>Failure to Make Deposit of Taxes (Penalty v. No Penalty)</b><br>201414017                                                                                       | <b>6656.00-00</b> |
|                     | • Reasonable Cause v. Willful Neglect<br>201414017                                                                                                                 | 6656.01-00        |
| <b>Section 6662</b> | <b>Accuracy-related penalty</b><br>201207008 201213026 201504012 201504013                                                                                         | <b>6662.00-00</b> |
| <b>Section 6664</b> | <b>Definitions and Special Rules</b>                                                                                                                               | <b>6664.00-00</b> |
|                     | • Definition of Underpayment<br>201302036                                                                                                                          | 6664.01-00        |
|                     | • Reasonable Cause Exception<br>201202026                                                                                                                          | 6664.03-00        |
| <b>Section 6665</b> | <b>Applicable Rules</b>                                                                                                                                            | <b>6665.00-00</b> |
|                     | • Procedure for Assessing Certain Additions to Tax<br>201226028                                                                                                    | 6665.02-00        |
| <b>Section 6671</b> | <b>Rules for Application of Assessable Penalties</b><br>201226028                                                                                                  | <b>6671.00-00</b> |
| <b>Section 6672</b> | <b>Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC</b><br>201312036 201323022                          | <b>6672.00-00</b> |
| <b>Section 6676</b> | <b>Failure to Supply Identifying Numbers (Penalty v. No Penalty)</b><br>201520005 201520005 201520005                                                              | <b>6676.00-00</b> |
| <b>Section 6677</b> | <b>Failure to File Information With Respect to Certain Foreign Trusts</b><br>201208028                                                                             | <b>6677.00-00</b> |
|                     | • Requirement for Filing Return                                                                                                                                    | 6677.01-00        |

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|                     | • <i>Application of Section 6048</i><br>201208028                                                                                       | 6677.01-01        |
|                     | • Reasonable Cause Exception<br>201208028                                                                                               | 6677.03-00        |
| <b>Section 6694</b> | <b>Understatement of Taxpayer's Liability by Income Tax Return Preparer</b><br>201425012 201518017 201519029                            | <b>6694.00-00</b> |
|                     | • Negligence or Intentional Disregard<br>201514008                                                                                      | 6694.01-00        |
|                     | • Willful Understatement of Liability<br>201519029                                                                                      | 6694.02-00        |
| <b>Section 6696</b> | <b>Rules Applicable With Respect to Sections 6694 and 6695</b><br>201514008                                                             | <b>6696.00-00</b> |
| <b>Section 6700</b> | <b>Promoting Abusive Tax Shelters</b><br>201235017                                                                                      | <b>6700.00-00</b> |
| <b>Section 6701</b> | <b>Penalties for Aiding and Abetting Understatement of Tax Liability</b><br>201211014 201235017 201518017 201519029                     | <b>6701.00-00</b> |
| <b>Section 6702</b> | <b>Frivolous Income Tax Return</b><br>201348015 201502013                                                                               | <b>6702.00-00</b> |
|                     | • What Constitutes<br>201513002                                                                                                         | 6702.01-00        |
| <b>Section 6703</b> | <b>Rules Applicable to Penalties Under Section 6700, 6701, and 6702 (See Also 6700, 6701, 6702)</b><br>201211014                        | <b>6703.00-00</b> |
| <b>Section 6721</b> | <b>Failure to File Certain Information Returns (See Also 6652.00-00)</b><br>201234025 201246028 201248022 201315017 201438028 201503013 | <b>6721.00-00</b> |
|                     | • Failure v. No Failure<br>201234025                                                                                                    | 6721.01-00        |
| <b>Section 6722</b> | <b>Failure to Furnish Certain Payee Statements</b><br>201315017 201503013                                                               | <b>6722.00-00</b> |
| <b>Section 6901</b> | <b>Transferred Assets (See 9113.00-00)</b><br>201212020 201337015 201447038                                                             | <b>6901.00-00</b> |
|                     | • Method of Collection<br>201211018                                                                                                     | 6901.01-00        |
|                     | • Liability<br>201212020                                                                                                                | 6901.02-00        |
|                     | • Period of Limitations<br>201319012                                                                                                    | 6901.03-00        |
| <b>Section 6903</b> | <b>Notice of Fiduciary Relationship (See Also 3467)</b><br>201302027                                                                    | <b>6903.00-00</b> |
| <b>Section 7101</b> | <b>Form of Bonds</b><br>201231001                                                                                                       | <b>7101.00-00</b> |
| <b>Section 7121</b> | <b>Closing Agreements</b><br>201310036 201316017 201350038                                                                              | <b>7121.00-00</b> |
|                     | • Finality<br>201240021                                                                                                                 | 7121.02-00        |
| <b>Section 7122</b> | <b>Compromises</b><br>201302032 201421018                                                                                               | <b>7122.00-00</b> |

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| <b>Section 7402</b> | <b>Jurisdiction of District Courts</b><br>201313021 201313030                                                                                                                   | <b>7402.00-00</b>                             |
| <b>Section 7425</b> | <b>Discharge of Liens</b><br>• Special Rules<br>• <i>Consent to Sale</i><br>201202018                                                                                           | <b>7425.00-00</b><br>7425.04-00<br>7425.04-02 |
| <b>Section 7426</b> | <b>Civil Actions by Persons Other Than Taxpayers</b><br>201235013                                                                                                               | <b>7426.00-00</b>                             |
| <b>Section 7428</b> | <b>Declaratory Judgments Relating to Status &amp; Classification of Organizations Under Section 501(c)(3), etc.</b><br>201238032<br>• Revocation (Gladstone Issue)<br>201518020 | <b>7428.00-00</b><br>7428.02-00               |
| <b>Section 7452</b> | <b>Representation of Parties</b><br>201506010 201509031                                                                                                                         | <b>7452.00-00</b>                             |
| <b>Section 7453</b> | <b>Rules of Practice, Procedure, and Evidence</b><br>201210035 201351021<br>• Evidence and its Submission<br>201224030                                                          | <b>7453.00-00</b><br>7453.31-00               |
| <b>Section 7513</b> | <b>Reproduction of Returns and Other Documents</b><br>201224030                                                                                                                 | <b>7513.00-00</b>                             |
| <b>Section 7519</b> | <b>Required Payments for Entities Electing Not To Have Required Taxable Year</b><br>• Timely Payments<br>201302022                                                              | <b>7519.00-00</b><br>7519.02-00               |
| <b>Section 7520</b> | <b>Valuation Tables</b><br>• Election In the Case of Charitable Transfers<br>201518007                                                                                          | <b>7520.00-00</b><br>7520.01-00               |
| <b>Section 7602</b> | <b>Examination of Books and Witnesses</b><br>201329017 201330036 201330036 201510045<br>• Issuance<br>• <i>Contents of Summons</i><br>201310030                                 | <b>7602.00-00</b><br>7602.07-00<br>7602.07-02 |
| <b>Section 7603</b> | <b>Service of Summons</b><br>• Method of Delivery<br>201310038                                                                                                                  | <b>7603.00-00</b><br>7603.01-00               |
| <b>Section 7605</b> | <b>Time and Place of Examination</b><br>• Restrictions on Examination of Taxpayer<br>201212017 201504015                                                                        | <b>7605.00-00</b><br>7605.01-00               |
| <b>Section 7609</b> | <b>Special Procedures for Third-Party Summonses</b><br>• Notice to Person Identified<br>201310030                                                                               | <b>7609.00-00</b><br>7609.02-00               |
| <b>Section 7651</b> | <b>Administration and Collection of Taxes in Possessions</b><br>201319016                                                                                                       | <b>7651.00-00</b>                             |

## Section 7701

## Definitions

7701.00-00

201201008 201202011 201202013 201205007 201206007 201206008 201206012  
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 201516004 201516005 201516006 201516018 201516024 201516032 201516033  
 201516034 201516040 201516048 201516057 201516058 201516059 201516060  
 201517002 201518001 201519006 201522003 201523002 **201524007 201524014**  
**201524015 201524022**

• Associations v. Corporations 7701.01-00  
 201208020 201328003 201441014 201441015 201446019 201514003

• Partnerships v. Associations 7701.02-00  
 201221015 201312033 201338041 201441015

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 201305006 201323015

• Association v. Trust 7701.03-00  
 201230014 201240009 201241003 201516024 201523017

• Liquidating Trusts 7701.03-06  
 201208036 201230014 201230020 201240009 201241003 201244004 201341001  
 201417004 201420011 201516024

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|                      | • <i>Ordinary Trusts</i><br>201245003                                                                                                                                                                                                                                                                       | 7701.03-08         |
|                      | • <i>Business Trusts</i><br>201337012                                                                                                                                                                                                                                                                       | 7701.03-09         |
|                      | • <i>Investment Trusts</i><br>201226019                                                                                                                                                                                                                                                                     | 7701.03-10         |
|                      | • <i>Fixed Investment Trusts</i><br>201229003                                                                                                                                                                                                                                                               | 7701.03-11         |
|                      | • Domestic, Foreign Persons<br>201509035                                                                                                                                                                                                                                                                    | 7701.04-00         |
|                      | • Fiduciary v. Agent<br>201302026                                                                                                                                                                                                                                                                           | 7701.05-00         |
|                      | • Definition of Resident Alien                                                                                                                                                                                                                                                                              | 7701.21-00         |
|                      | • <i>Coordination with Income Tax Treaties</i><br>201247013                                                                                                                                                                                                                                                 | 7701.21-20         |
|                      | • Motor Vehicle Operating Leases                                                                                                                                                                                                                                                                            | 7701.25-00         |
|                      | • <i>Terminal Rental Adjustment Clause</i><br>201304005 201337012 201404007                                                                                                                                                                                                                                 | 7701.25-04         |
|                      | • Taxable Mortgage Pools<br>201330008 201330008 201425001 201425010                                                                                                                                                                                                                                         | 7701.26-00         |
|                      | • Substituted Basis Property                                                                                                                                                                                                                                                                                | 7701.29-00         |
|                      | • <i>Clarification of FMV in the Case of Nonrecourse Indebtedness</i><br>201507019                                                                                                                                                                                                                          | 7701.29-01         |
|                      | • Foreign Estate or Trust<br>201245003                                                                                                                                                                                                                                                                      | 7701.31-00         |
| <b>Section 7702</b>  | <b>Life Insurance Contract Defined</b><br>201230009 201443015 201443015                                                                                                                                                                                                                                     | <b>7702.00-00</b>  |
|                      | • Definition<br>201230009                                                                                                                                                                                                                                                                                   | 7702.01-00         |
|                      | • Cash Value Accumulation Test<br>201230009                                                                                                                                                                                                                                                                 | 7702.02-00         |
| <b>Section 7702A</b> | <b>Modified Endowment Contracts</b><br>201443015 201443015                                                                                                                                                                                                                                                  | <b>7702A.00-00</b> |
| <b>Section 7702B</b> | <b>Treatment of Qualified Long-Term Care Insurance</b>                                                                                                                                                                                                                                                      | <b>7702B.00-00</b> |
|                      | • Definition<br>201213016                                                                                                                                                                                                                                                                                   | 7702B.02-00        |
| <b>Section 7703</b>  | <b>Determination of Marital Status</b>                                                                                                                                                                                                                                                                      | <b>7703.00-00</b>  |
|                      | • Married Individuals Living Apart<br>201334041                                                                                                                                                                                                                                                             | 7703.02-00         |
| <b>Section 7704</b>  | <b>Certain Publicly Traded Partnerships Treated as Corporations</b><br>201213004 201232020 201233009 201236023 201250014 201313014 201316005<br>201322024 201330026 201330027 201330026 201330027 201336016 201338035<br>201340011 201411004 201414004 201417005 201418021 201514003 201523017<br>201523018 | <b>7704.00-00</b>  |
|                      | • Meaning of<br>201224011 201224012                                                                                                                                                                                                                                                                         | 7704.01-00         |

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|                     | <ul style="list-style-type: none"> <li>• Qualifying Income</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 7704.03-00        |
|                     | 201201002 201206004 201208021 201216022 201217005 201224023 201226018<br>201227001 201227002 201232008 201232020 201233010 201234005 201236005<br>201241004 201250003 201301010 201308004 201313014 201313015 201314029<br>201314038 201315008 201315015 201322024 201324002 201328005 201330023<br>201330024 201308004 201330023 201330024 201331002 201336006 201336016<br>201337014 201338001 201338035 201340011 201341011 201346007 201347001<br>201347015 201349004 201351009 201403004 201403004 201403008 201403008<br>201405011 201410017 201411004 201412007 201414002 201414004 201416003<br>201417005 201418021 201420012 201448019 201451002 201523018 |                   |
|                     | <ul style="list-style-type: none"> <li>• Transitional Rule for Existing Partnerships</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 7704.05-00        |
|                     | 201314025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                   |
| <b>Section 7805</b> | <b>Rules and Regulations</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>7805.00-00</b> |
|                     | 201517026 201517027                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                   |
|                     | <ul style="list-style-type: none"> <li>• Reversals of Regulations or Rulings With Retroactive Effect</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 7805.03-00        |
|                     | 201413013                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                   |
|                     | <ul style="list-style-type: none"> <li>• Retroactive Effect of Regulation</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 7805.04-00        |
|                     | <ul style="list-style-type: none"> <li>• <i>Retroactive Application of Rulings</i></li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 7805.04-01        |
|                     | 201216051 201233011 201245017                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                   |
| <b>Section 7871</b> | <b>Indian Tribal Governments Treated As States For Certain Purposes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>7871.00-00</b> |
|                     | 201445002                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                   |
| <b>Section 7872</b> | <b>Treatment of Loans with Below Market Interest Rates</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>7872.00-00</b> |
|                     | 201426002                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                   |



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

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201350003 201351007 201351010 201352008 201403001 201403001 201403009  
201403009 201404016 201404018 201405010 201405033 201405034 201406002  
201406003 201406008 201407001 201410013 201410014 201410019 201410020  
201410021 201410022 201410023 201410024 201410025 201410026 201411003  
201411009 201411010 201412012 201414003 201414005 201414012 201417003  
201417008 201417027 201418002 201418003 201418006 201418009 201418010  
201418011 201418026 201419002 201419003 201419004 201420007 201420008  
201420009 201421002 201421006 201421007 201421014 201422009 201422010  
201422014 201422016 201422022 201422023 201422024 201423005 201423017  
201423044 201424012 201424016 201424020 201425004 201426003 201426012  
201426015 201426017 201427009 201428003 201428004 201428005 201429012  
201431004 201431017 201431019 201432004 201432007 201432008 201432009  
201432010 201432011 201432014 201433008 201433010 201433011 201433012  
201434006 201434015 201434019 201434020 201436040 201437001 201437002  
201437003 201438001 201438005 201438008 201439006 201440001 201440015  
201441001 201441002 201441007 201442007 201442011 201442012 201442015  
201442016 201442019 201442021 201442030 201442031 201442032 201442033  
201442034 201442035 201442036 201442040 201442041 201442071 201442073

|                                                             |           |           |                  |           |           |            |
|-------------------------------------------------------------|-----------|-----------|------------------|-----------|-----------|------------|
| 201443002                                                   | 201443002 | 201443005 | 201443005        | 201443007 | 201443007 | 201443008  |
| 201443008                                                   | 201443010 | 201443010 | 201443011        | 201443012 | 201443012 | 201443013  |
| 201443013                                                   | 201444016 | 201444017 | 201444019        | 201444026 | 201444027 | 201444028  |
| 201444029                                                   | 201444030 | 201444031 | 201444032        | 201446012 | 201446015 | 201446016  |
| 201446017                                                   | 201446036 | 201447008 | 201447011        | 201447012 | 201447013 | 201447014  |
| 201447015                                                   | 201447016 | 201447017 | 201447026        | 201449012 | 201449013 | 201450002  |
| 201450005                                                   | 201450006 | 201450012 | 201450018        | 201451006 | 201451008 | 201451023  |
| 201451024                                                   | 201452013 | 201501009 | 201501027        | 201502006 | 201502007 | 201502020  |
| 201503003                                                   | 201504001 | 201504003 | 201504009        | 201505009 | 201505010 | 201505011  |
| 201505014                                                   | 201505017 | 201505018 | 201505019        | 201505020 | 201505021 | 201505022  |
| 201505023                                                   | 201505024 | 201505025 | 201505026        | 201505027 | 201505029 | 201505030  |
| 201505031                                                   | 201505032 | 201505033 | 201506001        | 201506002 | 201506007 | 201506015  |
| 201506017                                                   | 201507011 | 201507014 | 201507015        | 201507016 | 201507017 | 201508004  |
| 201508005                                                   | 201508006 | 201508007 | 201509020        | 201509021 | 201509022 | 201509023  |
| 201509024                                                   | 201509025 | 201509026 | 201509070        | 201510029 | 201510031 | 201510032  |
| 201510033                                                   | 201510034 | 201510035 | 201510039        | 201511011 | 201511011 | 201511022  |
| 201511045                                                   | 201515021 | 201515022 | 201516004        | 201516005 | 201516006 | 201516011  |
| 201516012                                                   | 201516021 | 201516025 | 201516035        | 201516037 | 201516040 | 201516041  |
| 201516048                                                   | 201516049 | 201516055 | 201517001        | 201518006 | 201518007 | 201518009  |
| 201519011                                                   | 201519014 | 201521014 | 201521014        | 201521014 | 201521014 | 201521014  |
| 201521015                                                   | 201521015 | 201521015 | 201521015        | 201521015 | 201523006 | 201523009  |
| 201523012                                                   | 201523013 | 201523015 |                  |           |           |            |
| • Section 42; Low-Income Housing Credit                     |           |           |                  |           |           | 9100.01-00 |
| 201206002                                                   | 201218006 | 201243011 | 201302014        | 201328002 | 201338010 | 201410027  |
| 201410031                                                   | 201410032 | 201410033 | 201410034        | 201411015 | 201429005 | 201431001  |
| 201433001                                                   | 201436046 | 201444013 | 201501005        | 201505037 | 201511019 | 201511019  |
| 201516061                                                   | 201518011 |           |                  |           |           |            |
| • Section 59(e)                                             |           |           |                  |           |           | 9100.02-00 |
| 201210011                                                   | 201236013 | 201430012 |                  |           |           |            |
| • <i>R and D Expenditures</i>                               |           |           |                  |           |           | 9100.02-03 |
| 201422015                                                   |           |           |                  |           |           |            |
| • <i>ITC Expenditures</i>                                   |           |           |                  |           |           | 9100.02-04 |
| 201505015                                                   | 201510036 |           |                  |           |           |            |
| • <i>Development Expenditures</i>                           |           |           |                  |           |           | 9100.02-05 |
| 201240011                                                   | 201403011 | 201403011 |                  |           |           |            |
| • Section 168; MACRS                                        |           |           |                  |           |           | 9100.04-00 |
| 201205003                                                   | 201210011 | 201230002 | 201232001        | 201236010 | 201236011 | 201236012  |
| 201248004                                                   | 201303001 | 201303007 | 201310014        | 201312021 | 201314009 | 201314033  |
| 201316006                                                   | 201316007 | 201320013 | 201320015        | 201332008 | 201336014 | 201341020  |
| 201344006                                                   | 201422008 | 201422015 | 201425002        | 201426020 | 201434017 | 201435001  |
| 201447010                                                   | 201447018 | 201448003 | 201505002        | 201505029 | 201505030 | 201505031  |
| 201505032                                                   | 201505033 | 201506007 | 201507014        | 201507015 | 201508004 | 201508005  |
| 201508006                                                   | 201508007 | 201510027 | 201510031        | 201510032 | 201510033 | 201510034  |
| 201510035                                                   | 201516021 | 201519026 |                  |           |           |            |
| • Section 266; Carrying Charges                             |           |           |                  |           |           | 9100.05-00 |
| 201319008                                                   |           |           |                  |           |           |            |
| • Section 338(g); Election Under Section 1.338-1T(c)(1)     |           |           |                  |           |           | 9100.06-00 |
| 201206005                                                   | 201206010 | 201214018 | 201246021        | 201317008 | 201338011 | 201412012  |
| 201438018                                                   | 201503007 | 201510037 |                  |           |           |            |
| • Section 338(h)(1); Election Under Section 1.338(h)(10)-1T |           |           |                  |           |           | 9100.07-00 |
| 201429016                                                   | 201435002 | 201437005 |                  |           |           |            |
| • Section 442; Accounting Periods                           |           |           |                  |           |           | 9100.09-00 |
| 201224024                                                   | 201305009 | 201311019 | 201311020        | 201312026 | 201347017 | 201436044  |
| 201438007                                                   | 201447021 | 201452004 | <b>201524001</b> |           |           |            |

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|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| <ul style="list-style-type: none"> <li>• Section 446</li> </ul>                                                                                                                                                                                                                                                                                                                                            | 9100.10-00 |
| 201224016 201224017 201303002 201311012 201318007 201343006 201343007<br>201343008 201343009 201344003 201451010 201507007 201516026                                                                                                                                                                                                                                                                       |            |
| <ul style="list-style-type: none"> <li>• <i>Accounting Methods</i></li> </ul>                                                                                                                                                                                                                                                                                                                              | 9100.10-01 |
| 201221001 201224005 201224016 201224017 201226005 201226007 201226009<br>201239004 201303002 201311012 201318007 201343006 201343007 201343008<br>201343009 201344003 201351011 201409004 201423018 201426023 201451010<br>201507007 201516026                                                                                                                                                             |            |
| <ul style="list-style-type: none"> <li>• Section 472; LIFO Election</li> </ul>                                                                                                                                                                                                                                                                                                                             | 9100.11-00 |
| 201208033 201232012 201232013 201233005 201317006 201333001 201342009<br>201405006 201448017                                                                                                                                                                                                                                                                                                               |            |
| <ul style="list-style-type: none"> <li>• Section 663; Special Rules Applicable to Sections 661 and 662</li> </ul>                                                                                                                                                                                                                                                                                          | 9100.12-00 |
| 201245008 201348008                                                                                                                                                                                                                                                                                                                                                                                        |            |
| <ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property</li> </ul>                                                                                                                                                                                                                                                                   | 9100.15-00 |
| 201201007 201201014 201213006 201213024 201214006 201240008 201250012<br>201251004 201311016 201314013 201337010 201341002 201352008 201410014<br>201410019 201410020 201410021 201410022 201410023 201410024 201410025<br>201410026 201426012 201433010 201436045 201438008 201440003 201442003<br>201443011 201448002 201505003 201506001 201506002 201508003 201510024<br>201514002 201519023 201523007 |            |
| <ul style="list-style-type: none"> <li>• Section 911; Citizens or Residents of the United States Living Abroad</li> </ul>                                                                                                                                                                                                                                                                                  | 9100.17-00 |
| 201420015 201433009 201507016                                                                                                                                                                                                                                                                                                                                                                              |            |
| <ul style="list-style-type: none"> <li>• Extension of Time For Filing Return</li> </ul>                                                                                                                                                                                                                                                                                                                    | 9100.19-00 |
| 201442018                                                                                                                                                                                                                                                                                                                                                                                                  |            |
| <ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return</li> </ul>                                                                                                                                                                                                                                                                                                     | 9100.20-00 |
| 201249007 201251008 201319005 201323010 201332002 201336007 201338017<br>201338025 201341008 201347011 201407012 201411016 201507003 201514007<br><b>201524008</b>                                                                                                                                                                                                                                         |            |
| <ul style="list-style-type: none"> <li>• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation</li> </ul>                                                                                                                                                                                                                                                                                                | 9100.21-00 |
| 201431011                                                                                                                                                                                                                                                                                                                                                                                                  |            |

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|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| • Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 9100.22-00 |
| 201202017 201206006 201207003 201208001 201208032 201210009 201210013<br>201213014 201214019 201216006 201216018 201221003 201223003 201223004<br>201224003 201224015 201224025 201225002 201226006 201226008 201226010<br>201226020 201228004 201228007 201228008 201230003 201230004 201230005<br>201230012 201230018 201232016 201232017 201232025 201233006 201234012<br>201234023 201235003 201235005 201235007 201236015 201237002 201237004<br>201237006 201237010 201237011 201238005 201239005 201242001 201242004<br>201242008 201242010 201244003 201244013 201245009 201246023 201246024<br>201246025 201247005 201248012 201249004 201249010 201250002 201252006<br>201301009 201304001 201305002 201305005 201305010 201306001 201307003<br>201308003 201308006 201308007 201309001 201310018 201310024 201310025<br>201312019 201312024 201312025 201314019 201314027 201315002 201316008<br>201322002 201322034 201323008 201323011 201325004 201327001 201327004<br>201327005 201328028 201329001 201329007 201329008 201329009 201329010<br>201329011 201329012 201329013 201329014 201330001 201308003 201308006<br>201308007 201330001 201332003 201334010 201335002 201335007 201335010<br>201335012 201336002 201336004 201336008 201336010 201336011 201336013<br>201337005 201337006 201337008 201337009 201338014 201338019 201338027<br>201338036 201338038 201340003 201340006 201340007 201341022 201341023<br>201342005 201342008 201343011 201343014 201343015 201343017 201344005<br>201346003 201346008 201347006 201347013 201347018 201349003 201349008<br>201349009 201351012 201351015 201351016 201352005 201404008 201411008<br>201411011 201412004 201412009 201413001 201414009 201418013 201418016<br>201418020 201418033 201418034 201418038 201418040 201418041 201418042<br>201418043 201421010 201421011 201421012 201421013 201423003 201424001<br>201424015 201425005 201425006 201426024 201429010 201429020 201431005<br>201431008 201431009 201431010 201431012 201431013 201431014 201431015<br>201431016 201433003 201433004 201434001 201434002 201435004 201435012<br>201436002 201436041 201438004 201438019 201440019 201441007 201441012<br>201442013 201442016 201443003 201443003 201443009 201443009 201444015<br>201444018 201447003 201448001 201451012 201451023 201451026 201451029<br>201502001 201502002 201502005 201503008 201505028 201506006 201507006<br>201511012 201511012 201515008 201516013 201516052 201519004 201519011<br>201519020 201521007 201521007 201521007 201521007 201521007 201521010<br>201521010 201521010 201521010 201521010 201521011 201521011 201521011<br>201521011 201521011 201523011 |            |
| • Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the<br>Tax Year Even Though Not Paid Until Subsequent Year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 9100.26-00 |
| 201202019 201343002                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |            |
| • Regulation Section 1.337(d); Loss on Stock of Subsidiary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 9100.29-00 |
| 201249005 201250010 201310015 201329001 201329007 201329008 201329009<br>201329010 201329011 201329012 201329013 201329014 201521008 201521008<br>201521008 201521008 201521008                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |            |

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|-----------------------------------------------------------------------|------------|
| • Reg. 301.7701-3 Classification of Certain Business Entities         | 9100.31-00 |
| 201201008 201202013 201206013 201208009 201208010 201208020 201213007 |            |
| 201213009 201213015 201213017 201215001 201215002 201215003 201216001 |            |
| 201216002 201216003 201216004 201216012 201216014 201216020 201216021 |            |
| 201216024 201217002 201219007 201221005 201223009 201223010 201224008 |            |
| 201224009 201224010 201224020 201224021 201224022 201225001 201226012 |            |
| 201226014 201226017 201228006 201228031 201228032 201229006 201229009 |            |
| 201230001 201230010 201230013 201231005 201231008 201231009 201232010 |            |
| 201232031 201234013 201234015 201236001 201236016 201236019 201236020 |            |
| 201236021 201236024 201238001 201238002 201238003 201243005 201244001 |            |
| 201244011 201246003 201246014 201246015 201246016 201246026 201247002 |            |
| 201247003 201247006 201248005 201249008 201250016 201251011 201301005 |            |
| 201301006 201302012 201308012 201308013 201308014 201310013 201311008 |            |
| 201311013 201311017 201312001 201312002 201312003 201312004 201312005 |            |
| 201312006 201312007 201312008 201312009 201312010 201312011 201312012 |            |
| 201312013 201312014 201312015 201313004 201313005 201313006 201313007 |            |
| 201313008 201313009 201313010 201313011 201314010 201314015 201314030 |            |
| 201314037 201314039 201320016 201321013 201321014 201321015 201322021 |            |
| 201322022 201322037 201322038 201326010 201328021 201330009 201330013 |            |
| 201330014 201330028 201330029 201308012 201308013 201308014 201330009 |            |
| 201330013 201330014 201330028 201330029 201334011 201334012 201334013 |            |
| 201334014 201334015 201334016 201334017 201334018 201334019 201334020 |            |
| 201334021 201334022 201334023 201334024 201334025 201334026 201334027 |            |
| 201334028 201334029 201335003 201335004 201336005 201337011 201338030 |            |
| 201338032 201338033 201338037 201338041 201341007 201341024 201341025 |            |
| 201342002 201345008 201345009 201345010 201345011 201345012 201345013 |            |
| 201345014 201345015 201345016 201345022 201347007 201347008 201348002 |            |
| 201348003 201348004 201350002 201350003 201352004 201403009 201403009 |            |
| 201403013 201403013 201405001 201406002 201410015 201410016 201410028 |            |
| 201411003 201411010 201414008 201414012 201417008 201418006 201418012 |            |
| 201419002 201419003 201420006 201420014 201422001 201422009 201422010 |            |
| 201422013 201423007 201423016 201424012 201424018 201425004 201426003 |            |
| 201429013 201429014 201431007 201432003 201432010 201434006 201434015 |            |
| 201437002 201437008 201438002 201438017 201440002 201440005 201442002 |            |
| 201442008 201442009 201442010 201442011 201442012 201442022 201442023 |            |
| 201442024 201442025 201442026 201442027 201442028 201442029 201442030 |            |
| 201442031 201442032 201442033 201442034 201442035 201442036 201442039 |            |
| 201442040 201443001 201443001 201443005 201443005 201443007 201443007 |            |
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| 201501004 201501008 201501009 201504001 201505004 201505005 201506004 |            |
| 201507005 201507009 201507010 201507012 201510028 201515015 201516004 |            |
| 201516005 201516006 201516018 201516032 201516033 201516040 201516048 |            |
| 201516053 201516057 201516058 201516059 201516060 201517002 201518001 |            |
| 201518006 201519006 201519009 201523002 <b>201524007 201524022</b>    |            |

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|---------------------|---------------------------------------------------------------|-------------------|
| <b>Section 9102</b> | <b>Administrative Procedure Act</b>                           | <b>9102.00-00</b> |
|                     | • Revenue Procedures<br>201351023                             | 9102.01-00        |
| <b>Section 9103</b> | <b>Attorneys</b>                                              | <b>9103.00-00</b> |
|                     | • Practice<br>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. Model Income Tax Treaty                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 9114.01-00        |
|                     | • <i>Royalties</i><br>201519003                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 9114.01-12        |
|                     | • U.S. Income Tax Treaties                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 9114.03-00        |
|                     | • <i>Canada</i><br>201210009 201210013 201213014 201219002 201219004 201224015 201226010<br>201230012 201232025 201237002 201237004 201237011 201238005 201239005<br>201242004 201244013 201307003 201308003 201308006 201309001 201314019<br>201314027 201330025 201308003 201308006 201330025 201334010 201335010<br>201336009 201336010 201336011 201337005 201337006 201337008 201337009<br>201338014 201338027 201338036 201338038 201340007 201343014 201343017<br>201346008 | 9114.03-06        |
|                     | • <i>China</i><br>201438020                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 9114.03-07        |
|                     | • <i>Cyprus</i><br>201343019                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 9114.03-08        |
|                     | • <i>Italy</i><br>201212008                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 9114.03-20        |
|                     | • <i>United Kingdom</i><br>201231010                                                                                                                                                                                                                                                                                                                                                                                                                                               | 9114.03-42        |
|                     | • <i>Israel</i><br>201247013                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 9114.03-44        |
| <b>Section 9115</b> | <b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b><br>201315022                                                                                                                                                                                                                                                                                                                                                                                              | <b>9115.00-00</b> |
|                     | • Chapter XII (Family Farmer)                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 9115.11-00        |
|                     | • <i>Property of Estate (Section 1207)</i><br>201411026                                                                                                                                                                                                                                                                                                                                                                                                                            | 9115.11-07        |
| <b>Section 9200</b> | <b>Tax Shelter (Use This Category Only When No Other Category Is Appropriate)</b><br>201347013                                                                                                                                                                                                                                                                                                                                                                                     | <b>9200.00-00</b> |
| <b>Section 9999</b> | <b>Miscellaneous Issues</b><br>201213025 201310032 201319019 201333009 201421021 201432018 201504016                                                                                                                                                                                                                                                                                                                                                                               | <b>9999.00-00</b> |
|                     | • Issues Related to Statutes Other Than Contained in Internal Revenue Code<br>201320020                                                                                                                                                                                                                                                                                                                                                                                            | 9999.92-00        |
|                     | • <i>Freedom of Information Act</i><br>201515028                                                                                                                                                                                                                                                                                                                                                                                                                                   | 9999.92-01        |
|                     | • Substance v. Form Issues Not Contained in Present List<br>201311023 201501012                                                                                                                                                                                                                                                                                                                                                                                                    | 9999.97-00        |

• Not Able to Identify Under Present List

9999.98-00

201201001 201202022 201202029 201202041 201203005 201203014 201203015  
 201204012 201205009 201205023 201205024 201206001 201206020 201208029  
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 201221056 201221057 201221058 201223011 201223017 201223018 201224040  
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