

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

The index is arranged by Code section with various identifying subheadings. Each ruling, technical advice memorandum, and Chief Counsel advice issued under Code section 6110 is assigned a 9-digit reference number which appears after the heading to which the ruling refers. This number also appears on the ruling, technical advice memorandum, or Chief Counsel advice itself and is to be used when requesting copies of individual rulings, technical advice memoranda, or Chief Counsel advice.

The index will be cumulated on a weekly basis. A new index will be initiated each year.

Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief Counsel advice may not be used or cited as precedent.

Any person having questions about this publication or about section 6110 of the Code should contact the Chief, Disclosure and Litigation Support Branch,
CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 317-6840.

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	• <i>Normalization Rules</i> 201223013 201223014 201334036 201418024 201436037 201436038 201438003 201519021 201531010 201531011 201531012 201532018 201532024 201532025 201534001 201541010 201544018 201548017 201603017 201619005 201640005 201709008 201717008 201718015 201739001 201743009 201745002 201752002 201817006 201828010 201842001 201921005 201949006 202020011	167.22-01
	• Computer Software 201549024	167.28-00
Section 168	Modified Accelerated Cost Recovery System	168.00-00
	201202017 201246034 201249003 201713004 201713005 201340006 201347013 201447018 201505029 201505030 201505031 201505032 201505033 201506007 201507014 201507015 201508004 201508005 201508006 201508007 201510031 201510032 201510033 201510034 201510035 201515007 201516021 201516041 201536003 201537005 201537006 201538003 201609002 201642010 201714004 201714005 201714006 201718017 201733007 201750012 201901004 201905001 201906001 201928008 201929012 201930015 201930016 201935008 202004008 202020011	
	• Recovery Period 201216029	168.18-00
	• Classification of Property 201216029 201243003 201244015 201310028 201404001 201509029 201543001	168.20-00
	• <i>Assigned</i> 201539024	168.20-01
	• Public Utility Property 202017027 202032002 202042005	168.24-00
	• <i>Normalization Rules</i> 201816005 201824005 201824006 202009014 202010002 202017015 202033002	168.24-01
	• Property Used Predominantly Outside the United States 201216008 201510038	168.25-00
	• Alternative Depreciation System (ADS) 201316006 201316007	168.29-00
	• <i>Outside the United States</i> 201324005 201324006 201943021	168.29-01
	• <i>Tax-Exempt Use Property</i> 201436048 201606005 201722001 201737002	168.29-02
	• Redeterminations, Changes in Use 201228036 201450001	168.32-00
	• Retirements 201710006	168.35-00
Section 169	Amortization of Pollution Control Facilities	169.00-00
	• Election of Amortization 201217015	169.02-00
Section 170	Charitable, Etc. Contributions and Gifts	170.00-00
	201321012 201437004 201551003 201608012 201641021 201848005 202002011 202027003	
	• Time of Making Contribution 201730012 201730017 201730018 201730019	170.01-00
	• Value of Contribution 201319010 201443019 201443020	170.02-00

	• Percentage Limitations	170.07-00
	• <i>Educational Organizations</i> 201417018	170.07-02
	• <i>Publicly Supported Organizations</i> 201621015 201952009	170.07-06
	• Percentage Limitations - Corporations 201226021	170.08-00
	• Donees of Charitable Contributions in General 201228026 201239011 201240036 201342011 201711014	170.09-00
	• <i>United States, States, Political Subdivisions, Etc.</i> 201228026 201837011	170.09-01
	• <i>Religious, Charitable, Etc. Organizations</i> 201438032	170.09-02
	• Carryovers	170.10-00
	• <i>Individuals</i> 201928014	170.10-01
	• <i>Corporations</i> 201226021	170.10-02
	• Ordinary Income and Capital Gain Property 201443019 201443020	170.11-00
	• <i>Inventory and Other Property</i> 201414014	170.11-03
	• <i>Qualified Appreciated Stock</i> 201848005	170.11-05
	• Disallowance of Deduction	170.12-00
	• <i>Partial Interests in Property</i> 201249002	170.12-03
	• <i>Substantiation</i> 201608012 201736023	170.12-09
	• Qualified Conservation Contribution 201212009 201212010 201239008 201334039 202002011 202020002	170.14-00
	• Other 201307008 201322046 201403016 201936002 201936003	170.19-00
Section 172	Net Operating Loss Deductions (Deductible v. Not Deductible) 201226021 201243014 201315002 201328028 201328031 201536011	172.00-00
	• Carryback and Carryover 201228013 201233006 201249004 201309013 201310025 201335007 201532004 201616009 201628003 201919012 201928014	172.01-00
	• <i>Allowance Only to Same Taxpayer (Libson Shops)</i> 201605018	172.01-01
	• Specified Business 201612013 201447006	172.03-00
	• Deferred Statutory or Tort Liability Losses 201442054	172.07-00
Section 174	Research and Experimental Expenditures (Deductible v. Not Deductible) 201324008 201718011	174.00-00

	• Election to Amortize 201236013	174.01-00
Section 179	Election to Expense Certain Depreciable Business Assets 201415009	179.00-00
	• Section 179 Property 201234024	179.01-00
Section 195	Start Up Expenditures 201927021	195.00-00
Section 197	Amortization of Goodwill & Certain Other Intangibles 201203004 201228011 201317003 201501011 201543014 201642032 201702035 201709003 201820013 201906002 202024002 202037001	197.00-00
	• Certain Elections for Intangible Property 201214014	197.01-00
Section 213	Medical, Dental, etc., Expenses	213.00-00
	• Medical Care 201933005	213.05-00
Section 215	Alimony, etc., Payments 201206005 201246005	215.00-00
	• Payment For Child Support	215.08-00
	• <i>Specification In Instrument</i> 201706006	215.08-04
Section 216	Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder 201537015	216.00-00
Section 243	Dividends Received by Corporations 201640018	243.00-00
Section 245	Dividends Received From Certain Foreign Corporations 201640018	245.00-00
Section 246	Rules Applying to Deductions For Dividends Received	246.00-00
	• Exclusion of Certain Dividends	246.05-00
	• <i>Holding Periods</i> 201827011	246.05-02
Section 247	Dividends Paid On Certain Preferred Stock of Public Utilities	247.00-00
	• Other 201822026	247.04-00
Section 263	Capital Expenditures (Deductible v. Not Deductible) 201311021 201317003 201319009 201713010 202021018 201341029 201341031 201405014 201438005 201447004 201447015 201447016 201510039 201518012 201528034 201534005 201624021 201639007 201639009 201642013 201736002 201746020 201804002 201822009 201828006 201830011 201927006 201940002 201945010 201945014 201947008 202004010 202005019 202014012 202017025 202036003 202036004	263.00-00
	• Development Costs	263.02-00
	• <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i> 201240011 201248014 201248015 201403011 201835004	263.02-01
	• Permanent Improvements 201213023	263.03-00

	• Leases	263.08-00
	• <i>Acquisition Costs</i> 201442021 201528012 201549020 201624021	263.08-04
	• Acquisition of Property, Intangibles 201543014 201614037	263.13-00
	• Allocation Between Capital Expenditure and Expense 201234026 201234027 201827009 201850013 201908013 201930024 202002008 202017022 202029001	263.14-00
	• Election to Deduct or Capitalize Certain Expenditures 201221013 201405009 201535002	263.16-00
	• Interest and Carrying Costs - Straddles 201212014 201310027	263.21-00
Section 263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses 201504011	263A.00-00
	• Exceptions	263A.02-00
	• <i>Substantially Constructed Self-Constructed Property</i> 201515007	263A.02-10
	• Capitalization of Costs	263A.03-00
	• <i>Direct Costs</i> 201439001	263A.03-01
	• <i>Indirect Costs</i> 201302018	263A.03-02
	• Allocation Methods 201439001	263A.04-00
	• <i>Simplified Production Method</i> 201439001 201848012	263A.04-05
	• Interest Capitalization 201302017 201638022	263A.08-00
	• <i>Designated Property</i> 201302017	263A.08-01
	• Oil and Gas Activities 201211011	263A.13-00
Section 264	Amounts Paid in Connection With Insurance (Deductible v. Not Deductible) 201443015 202018003	264.00-00
	• Exceptions 201322035 201617004	264.03-00
	• Key Persons 201617004 201736019	264.04-00
	• Allocation of Interest Expense to Policy Cash Values 201617004	264.05-00
Section 265	Expenses and Interest Relating to Tax-Exempt Income (Deductible v. Not Deductible) 202027003	265.00-00
Section 267	Losses, Expenses, and Interest With Respect to Transactions Between Related Parties 201252008 201330004 201330004 201702035	267.00-00

	• Losses: Deduction Disallowed 201343021	267.01-00
	• Expenses and Interest: In General	267.02-00
	• <i>Matching of Deduction and Payee Income</i> 201228035	267.02-01
	• <i>Payments to Foreign Persons</i> 201228035 201334037	267.02-03
	• Limitation on Gain Where Loss Previously Disallowed 201737011	267.05-00
	• Special Rules Applicable to Controlled Groups: In General 201702035	267.07-00
	• <i>Controlled Group Defined</i> 201405009	267.07-01
	• <i>Deferral of Loss from Sale or Exchange Between Members</i> 201203004 201323005 201334006 201419011 201603002 201702035 201705004	267.07-02
Section 274	Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable) 201501010	274.00-00
	• Substantiation 201246031	274.08-00
	• Percentage Disallowance for Meals and Entertainment Deductions 201219021	274.14-00
Section 275	Certain Taxes (Allowed v. Disallowed)	275.00-00
	• Federal Income 201306018	275.01-00
Section 280E	Expenditures In Connection With the Illegal Sale of Drugs 201504011 201531016	280E.00-00
Section 280G	Golden Parachute Payments	280G.00-00
	• Definitions	280G.01-00
	• <i>Parachute Payment</i> 201519017	280G.01-01
Section 301	Distributions of Property 201207002 201247004 201252008 201304002 201306012 201306013 201306014 201312028 201328025 201352007 201426019 201440006 201446013 201447019 201448016 201505035 201516047 201516050 201522001 201523017 201527004 201536016 201537020 201544015 201550017 201552011 201604008 201614033 201629003 201631005 201709011 201717005 201721014 201739004 201923003	301.00-00
	• Dividend in Property	301.01-00
	• <i>Form v. Substance</i> 201552027 201640018	301.01-07
	• Other Than a Dividend	301.02-00
	• <i>Distribution With Respect to Stock v. Not With Respect to Stock</i> 201637010	301.02-01
	• Liquidation v. Reorganization 201350001	301.04-00
	• Constructive Dividend 201350001	301.07-00

	• Computations of Earnings and Profits 201601001	312.01-00
	• Allocation in Separations 201240017 201249012 201330002 201330002 201527003 201644018	312.09-00
Section 316	Dividend v. Not a Dividend	316.00-00
	• Source of Distribution	316.09-00
	• <i>Earnings and Profits</i> 201637010	316.09-03
Section 317	Other Definitions	317.00-00
	• Redemption of Stock v. Not a Redemption 201247010	317.02-00
Section 331	Gain or Loss to Shareholders in Corporate Liquidations 201211020 201252008 201330004 201330004 201334006 201511020 202031002	331.00-00
	• Year Liquidation Occurs 201228023 202017023	331.04-00
	• Form v. Substance 201252008	331.07-00
Section 332	Complete Liquidation of Subsidiaries 201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201731008 201308002 201333007 201350001 201352007 201404002 201406005 201411002 201418039 201418046 201433007 201441010 201443017 201445008 201452016 201504007 201511001 201512001 201528006 201535007 201537018 201607003 201622012 201626002 201633014 201721002 201802007 201827008 201921002 201923003	332.00-00
	• Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002 201730010 201827006	332.01-00
	• Debts of Parent to Subsidiary 201213018	332.07-00
Section 336	Gain or Loss Recognized on Property Distributed in Complete Liquidation 201237017 201418025 201511020 201942004 202002005 202012006 202016010 202017024 202042006 202043002	336.00-00
	• General Rule 202031002	336.01-00
	• Liquidation in a Reorganization	336.03-00
	• <i>Distribution of Property to a Related Person</i> 201418025	336.03-01
	• <i>Disqualified Property</i> 201418025	336.03-02
	• <i>Liquidation to which section 332 Applies</i> 201328003	336.03-05

	• Stock Sales and Distributions Treated as Asset Transfers	336.05-00
	201749004 201546011 201611006 201622019 201625006 201633013 201636011 201640009 201652014 201702024 201711007 201714019 201721011 201730004 201730005 201733003 201739005 201740003 201740014 201751009 201802008 201808008 201808011 201824011 201825014 201827001 201836002 201836003 201842002 201848010 201902028 201909008 201910015 201910018 201923024 201928001 201929002 201929018 201930001 201931003 201934005 201940001 201941001 201942004 201943016 202002005 202003002 202005013 202012002 202012006 202016009 202016010 202016012 202017024 202020012 202023003 202042006 202043001 202043002	
Section 337	Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)	337.00-00
	201404004 201536004 201625009 201725017	
	• Adoption of Plan and 12-Month Period	337.01-00
	• <i>Date Plan Adopted</i>	337.01-01
	201731008	
	• Sale or Exchange	337.03-00
	201801006 201801009 201910010 201910011 201910012 201910013 201910016 201910017	
	• Liquidation v. Reorganization	337.07-00
	201921002	
	• Section 332 Liquidations	337.10-00
	201404004 201921002	
	• Loss on Stock of Subsidiary	337.13-00
	201606017 201606025	
	• Conversion to Tax Exempt	337.14-00
	201725017	
	• <i>Transfer of Substantially All Assets to Tax Exempt</i>	337.14-01
	201404004	
	• Loss Disallowance	337.16-00
	201310015 201606017 201606025	
	• <i>Basis Reductions on Deconsolidation</i>	337.16-01
	201521008	
	• <i>Allowable Worthless Stock Loss</i>	337.16-02
	201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	
Section 338	Certain Stock Purchases Treated as Asset Acquisitions	338.00-00
	201211009 201213013 201214012 201351004 201412012 201429016 201435002 201702035	
	• Express Election	338.01-00
	201214018 201412012 201924014	
	• <i>Time in which Election must be made</i>	338.01-02
	201206010 201246021 201632019 201338011 201437005 201438018 201503007 201510037 201530017 201534007 201611016 201738002 201826004 201835003 201850019 201924005 202037010	
	• Qualified Stock Purchase	338.02-00
	201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035	
	• Consistency Rules	338.04-00
	201213013 201214012	

	• Purchase from Related Corporation 201203004 201702035	338.09-00
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 201203004 201702035	338.80-00
Section 341	Collapsible Corporations 201209025	341.00-00
Section 351	Transfer to Corporation Controlled by Transferor 201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201731008 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019 201505012 201506008 201511015 201641011 201746022 201810005 201820016 201822008 201835001	351.00-00
	• Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007 201506008 201601001 201818010	351.01-00
	• Series of Transactions 201212001 201506008 201531014	351.02-00
	• "Property" Defined 201506008 201552026	351.05-00
	• Constructive Exchange 201350001	351.11-00
	• Section 351 v. Section 304 (See Also 0304.01-01) 201228034	351.12-00
	• Investment Company Exception 201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020 201810005 202016013	351.13-00
	• Non-Qualified Preferred Stock 201716045	351.14-00
	• Exceptions 201552026	351.15-00
Section 354	Exchanges of Stock and Securities in Certain Reorganizations	354.00-00
	• Exchange v. Liquidation 201423010	354.01-00
	• Substantially All of the Assets 201731008	354.05-00

Section 355

Distribution of Stock and Securities of a Controlled Corporation

355.00-00

201202007 201208017 201213001 201213005 201216027 201228030 201228033
201229002 201232033 201236014 201238018 201240013 201244006 201245020
201252017 201305003 201306010 201310023 201312017 201323017 201325009
201328024 201330002 201330022 201612012 201634010 201731004 201330002
201330022 201333007 201334009 201334032 201337003 201338040 201339001
201340009 201341026 201347005 201349006 201352007 201402002 201407005
201411012 201416002 201416005 201418018 201418030 201419005 201419010
201419012 201422018 201423012 201424006 201424009 201424013 201426004
201437006 201441009 201441010 201441016 201503006 201505013 201512001
201524005 201535007 201537018 201601001 201603005 201603006 201603020
201624011 201626017 201633014 201634010 201641011 201643008 201644018
201651010 201706005 201716002 201721002 201734004 201740015 201801012
201805012 201817001 201818010 201827008 201848016 201851004 201852015
201919008 201920009 201921002 201921010 201930011 201931005 201940007
201944002 201948001 201949013 201949014 202009002 202010003 202019016
202022004 202026001 202029003 202033003 202035009 202036001 202036005
202045001 202045003

• **Spin-Off**

355.01-00

201202007 201203004 201211008 201213018 201215005 201216023 201216027
201228002 201228030 201232014 201232033 201233016 201236014 201240017
201244006 201244008 201246027 201249012 201251006 201305003 201306006
201308002 201312017 201312020 201312022 201314001 201315009 201315016
201325009 201328024 201329005 201330007 201330022 201612012 201634010
201731003 201731004 201308002 201330007 201330022 201334009 201334032
201335001 201336012 201337007 201338040 201340009 201341004 201341013
201341026 201347005 201348005 201349006 201350007 201352007 201404002
201407005 201409002 201409003 201411002 201412013 201415001 201416005
201418030 201418039 201418046 201419005 201419010 201419012 201422004
201422012 201423006 201423010 201424005 201424006 201424008 201424009
201424011 201424013 201426004 201426008 201430002 201433007 201436033
201437006 201437013 201438009 201440014 201441008 201441009 201441016
201443017 201445008 201503006 201504007 201505007 201505013 201511001
201512001 201516014 201528006 201535006 201535007 201537018 201538015
201542004 201603005 201603006 201603020 201605016 201607003 201613008
201614017 201626017 201634010 201637013 201651010 201706005 201734004
201740015 201801012 201802007 201820016 201827006 201827008 201833011
201834006 201835001 201836001 201839006 201845009 201851005 201852015
201910004 201920009 201923003 201925004 201931007 201935009 201943011
201944002 201945022 201948001 201949014 202009002 202035009 **202045001**

• **Split-Off**

355.01-01

201208017 201213001 201213002 201213005 201230007 201232033 201234009
201238018 201240016 201245020 201246027 201252017 201306010 201308017
201308018 201310023 201313016 201323017 201327003 201330002 201330007
201731003 201308017 201308018 201330002 201330007 201337003 201350007
201352007 201403002 201404002 201405003 201411002 201411012 201418019
201422017 201426007 201435005 201512001 201625012 201625013 201851004
201920008 201923003 201945016 201949013 202019016 202026001 202031006
202033005

• **Split-Up**

355.01-02

201402002 201418018 201423012 201921010 201931005 201940007 202010003
202033003

• **Non Pro Rata Distributions, etc.**

355.02-00

201233016 201625012 201625013

	• Active Business 201219003 201251006 201634010 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 201542004 201551009 201605016 201606014 201607003 201624004 201625012 201625013 201626002 201633009 201634010 201637013 201643008 201706005 201730010 201818010 201827008 201834006 201930011 201940007 201948001 201949012 202009002 202029003 202033005 202036001 202045001	355.03-00
	• Five-Year Requirement 201251006 201528016 201624004 201633009 201643008 201706005 202009002	355.03-01
	• Business Purpose 201308017 201308018 201308017 201308018 201730010	355.04-00
	• Control 201437013 201527003 201818010	355.05-00
	• Distribution of Control 201731004 201437013 201605016 201703012 201945022	355.05-01
	• Device 201734004 201743017	355.06-00
	• Continuity of Interest 201644018 202033005	355.07-00
	• Distributions Within a Consolidated Group 201305003 201352007 201445008 201730010	355.09-00
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001 201740015 201748007 201801005 201801012 201943001 202026001	355.10-00
Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized) 201424017 201721014	356.00-00
	• Reorganization Exchange	356.01-00
	• Series of Transactions 201614017	356.01-02
	• Securities as "Other Property" 201527003	356.02-00
Section 357	Assumption of Liability (Gain Recognized v. Not Recognized)	357.00-00
	• Liabilities in Excess of Basis	357.02-00
	• In General 201721002	357.02-01
	• Exceptions 201230008 201348006 201431002 201542004 201627001 201703012	357.02-02
Section 358	Basis to Distributees	358.00-00
	• Allocation of Basis 201411006 201437007	358.02-00
	• Assumption of Liabilities 201721002	358.03-00

Section 368

Definitions Relating to Corporate Reorganizations

368.00-00

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

• Statutory Merger or Consolidation (Type "A")

368.01-00

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

• Using Stock of Corporation Controlling Merged Corporation

368.01-02

201820002

• Stock for Stock (Type "B")

368.02-00

201249011 201250021 201324009 201603020

• Liquidation Distribution

368.02-02

201418039 201418046

• Stock for Property (Type "C")

368.03-00

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

• Substantially All the Property

368.03-01

201247009 201731008

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

368.04-00

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

• Recapitalization (Type "E")

368.05-00

201308001 201315009 201315020 201315021 201308001 201424010 201835001

• Change in Identity, etc. (Type "F")

368.06-00

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	• General Rule 201648004	382.01-00
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	• <i>Election Out</i> 201519004 201949017	382.12-13
	• <i>Controlled Groups</i> 201232016 201232017 202021010 201335012 201421011 201421012 201421013 201443009	382.12-16
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	• <i>In General</i> 201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028 201840007 201909003 202035010	401.06-01

	• <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025 201750004 201923016 201924013 202042012 202044001	401.06-02
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408.03-00

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201221030 201224037 201250023 201250024 201251023 202039003 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036 201532037 201605015 201625004 201625018 201703014 201817008 201827014 201835011	
• <i>Permissible Benefits</i>	501.09-01
202039003 201451040 201605015 201703014 201947010 202034001	

• <i>Geographic Locale</i> 201221030 201330039 201330039 201415008	501.09-02
• <i>Inurement</i> 201321040 201634029 201351026 201605015 201625004 201625018 201734009 201833013	501.09-03
• <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014 201835011	501.09-04
• Domestic Fraternal Societies, Orders, and Associations 201240026 201340022 201620014 201721021 201805015	501.10-00
• Local Benevolent Life Insurance Associations, etc. 201247019 201431031 201814012	501.12-00
• <i>Mutual Ditch or Irrigation Companies</i> 201246038	501.12-01
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• Organized to Finance Crop Operations 201333014	501.16-00
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• <i>Closely Controlled Organizations</i> 201306026	501.30-01
• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047	501.30-02
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201404012	
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202044011	

• Private v. Public Interest Served

501.33-00

201202038 201202039 201203024 201203025 201204019 201204020 201205010
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• Trustees Serve Private Interest

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 201451045 201652029

• "Exclusively" Test

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201221023 201228040 201237019 201303019 201303020 201306026 201322053
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• Business Activities

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	201219024 201219031 201250025 201251019 201320023 201322054 201701002	
	201406020 201413012 201417018 201422027 201423027 201423030 201430018	
	201440023 201445015 201543017 201603032 201613014 201613015 201633032	
	201636042 201636043 201644019 201710005 201729013 201729014 201730022	
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Section 1014	Basis of Property Acquired From a Decedent 201245006 201544002 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201744006 201744007 201744008 201751001 201751002 201751003 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 201852009 201852014 202006002 202006003 202006004 202006005 202006006 202007010	1014.00-00
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust 201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003 201418007 201419001 201426016 201436043 201525001 201604001 201702005 201702006 201709020 201722007	1015.00-00

Section 1031	Exchange of Property Held for Productive Use or Investment 201234018 201242003 201302009 201313024 201411036 201416006 201648013 201706009 201834010 201944006	1031.00-00
	• Property Held For Productive Use or Investment 201601011 201605017	1031.01-00
	• Like Kind Property 201216007 201238027 201531009 201532021 201706009 201850014	1031.02-00
	• Deferred Exchanges 201238027 201242003 201252018 201308020 201308020 201332010 201416006 201437012 201648013	1031.05-00
	• Multi-Party Exchanges 201252018 201332010	1031.06-00
	• Exchanges Not Solely In Kind 201325011 201648013	1031.07-00
Section 1032	Exchange of Stock for Property (Recognition v. Nonrecognition) 201249011 201250021 201324009	1032.00-00
Section 1033	Involuntary Conversion 202001016 201333010 201333011 201924017 201925011 201925012 202042002 202042003	1033.00-00
	• General Rule 202001016 201609003 201636034 201702034 201816008 201821012 201924017 201925011 201925012 202042002 202042003	1033.01-00
	• Definition of Involuntary Conversion Events 201252010 202001016 201609003 201702034 201816008 201821012 201924017 201925011 201925012 202042002 202042003	1033.02-00
	• Property Similar or Related in Service or Use 201609003 201636034 201702034 201816008	1033.03-00
	• Special Rule for Outdoor Advertising Displays 201450004	1033.07-00
	• Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters 201240006	1033.10-00
Section 1035	Exchanges of Insurance Policies 201304003 201330016 201330016	1035.00-00
Section 1041	Transfers of Property Between Spouses or Incident to Divorce 201206005 201707007 201707008 201927003	1041.00-00
	• Transfers Incident to Divorce 201901003	1041.01-00
Section 1042	Sales of Stock to Employee Stock Ownership Plans or Certain Cooper- atives	1042.00-00
	• Nonrecognition of Gain 201435014	1042.01-00
Section 1045	Rollover of Gain from One Qualified Business Stock to Another 201650010	1045.00-00
Section 1060	Special Allocation Rules for Certain Asset Acquisitions 201501011 201642032	1060.00-00
Section 1091	Loss From Wash Sales of Stock or Securities 201737011	1091.00-00

Section 1092	Straddles 201515001 201543008	1092.00-00
	• Special Rule for Identified Straddles 201241005 201515001	1092.02-00
	• <i>Defined</i> 201515001	1092.02-01
	• Mixed Straddles 201543008 201615001 201637011 201639004 201820014	1092.05-00
	• <i>Mixed Straddle Account</i> 201327007 201516010 201637011 201820014 201848015	1092.05-02
	• Straddle Defined 201310027	1092.06-00
	• Qualified Covered Call Options 201317009	1092.07-00
	• Definitions and Special Rules 201241005	1092.08-00
Section 1202	50-Percent Exclusion for Gain from Certain Small Business Stocks 201436001 201603010 201603011 201603012 201603013 201603014 201636003 201717010	1202.00-00
Section 1221	Capital Asset v. Not a Capital Asset 201203003 201208038 201209014	1221.00-00
Section 1222	Other Terms Relating to Capital Gains and Losses 201642035	1222.00-00
Section 1223	Holding Period of Capital Assets 201204001 201204002 201204003 201204004 201204005 201216010 201418007 201436043 201443004 201516022 201516023 201525001	1223.00-00
Section 1234	Option to Buy or Sell 201547004	1234.00-00
	• Gain or Loss of Purchaser 201214021	1234.01-00
	• Sale v. Option 201547004	1234.03-00
Section 1234A	Gains or Losses From Certain Terminations 201642035	1234A.00-00
Section 1235	Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction) 201701009	1235.00-00
Section 1248	Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations 201423006 201426008	1248.00-00
Section 1250	Gain From Dispositions of Certain Depreciable Realty	1250.00-00
	• Section 1250 Property 201243003	1250.01-00
	• Exceptions and Limitations	1250.04-00
	• <i>Gifts</i> 201318003	1250.04-01
Section 1253	Transfers of Franchises, Trademarks, and Trade Names 201322020	1253.00-00

Section 1256	Section 1256 Contracts Marked to Market	1256.00-00
	• Definitions	1256.07-00
	• <i>Qualified Board or Exchange</i> 201322033	1256.07-05
Section 1258	Recharacterization of Gain from Certain Transactions 201501012	1258.00-00
Section 1272	Current Inclusion in Income of Original Issue Discount	1272.00-00
	• OID Election 201435004 201720004	1272.05-00
Section 1275	Other Definitions & Special Rules	1275.00-00
	• Integration 201614010 202034003	1275.08-00
Section 1276	Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income	1276.00-00
	• Accrued Market Discount	1276.02-00
	• <i>Constant Interest Rate Election</i> 201619004	1276.02-02
Section 1286	Tax Treatment of Stripped Bonds 201229003 201701017 201502006 201502007	1286.00-00
Section 1295	Qualified Electing Fund	1295.00-00
	• Time For Making Election 201228021 201249014 202038002	1295.02-00
	• <i>Retroactive Elections</i> 201201013 201210017 201248009 201248010 201302010 201302011 201302019 201302020 201314026 201319006 201319007 201321010 201322017 201322018 201330019 201330020 201330021 201911001 201330019 201330020 201330021 201333004 201334007 201334034 201340008 201344008 201349002 201349010 201349011 201349012 201350011 201350012 201350013 201350014 201350015 201350016 201350017 201350018 201350019 201350020 201350021 201350022 201350023 201350024 201350025 201411001 201412006 201412010 201417009 201417010 201417011 201417012 201417013 201417014 201417015 201417016 201422002 201422003 201422019 201422021 201423002 201423004 201423008 201423015 201427002 201427003 201427004 201427005 201427006 201429002 201429003 201429004 201429011 201429021 201431021 201431022 201431023 201431024 201431025 201431026 201431027 201431028 201431029 201442004 201442005 201442006 201445006 201447022 201447024 201448004 201451020 201451021 201451022 201508008 201508009 201508010 201509028 201510040 201510041 201510042 201516062 201516063 201519022 201528008 201528009 201528036 201546010 201548018 201604002 201622028 201622029 201622030 201629005 201630006 201642025 201651004 201702001 201729003 201739006 201744004 201808012 201809006 201812006 201814006 201837001 201925002 202023004 202023005 202038002	1295.02-02
Section 1296	Passive Foreign Investment Company 201244003 201311014 201447003 201806001 201806002 201806003 201806004 201845015 201845016 201845018 201930005 201930006 201930007 201930008 202041006	1296.00-00
	• Characterization of Income	1296.02-00
	• <i>Application of Income Look-Through Rules</i> 201445005	1296.02-02

Section 1297	Special Rules 201322009 201515006	1297.00-00
Section 1301	Averaging of Farm Income • Engaged in Farm Business 201435006	1301.00-00 1301.01-00
Section 1311	Correction of Error 201208027 201313027 • Inconsistent Position v. No Inconsistent Position 201710029 • Correction Not Barred v. Barred at Time of Error 201823004	1311.00-00 1311.01-00 1311.02-00
Section 1313	Definitions • Determination v. No Determination 201247001 201247011 201622032	1313.00-00 1313.01-00
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 201224029 201328031	1341.00-00
Section 1361	Definitions 201203006 201216027 201232003 201233014 201237015 201238018 201238019 201238020 201238021 201238022 201238023 201238024 201243007 201243008 201301004 201302004 201302005 201302006 201310022 201314003 201322016 201322036 201325008 201618003 201634019 202021002 202021006 202021007 202039004 201341009 201414006 201419009 201426004 201436039 201442016 201447007 201450012 201604009 201604010 201608007 201610012 201614002 201614003 201614019 201634019 201650007 201735019 201740006 201810003 201815003 201819002 201820001 201820009 201825018 201831001 201849005 201849006 201852011 201918013 201923025 201926008 201929007 201933001 201938003 201940006 201943015 201947011 201949009 201952001 202009022 202010001 202019025 202020005 • Small Business Corporation v. Not a Small Business Corporation 201201006 201218005 201237014 201250018 201314003 201314008 201322036 201338039 201433014 201523012 201523013 201604011 201608007 201735019 201747006 201750002 201825018 201831001 201837012 201845013 201902005 201918002 201918013 201926008 201949009 202019010 • <i>Number of Shareholders</i> 201926008 • <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 201205002 201208013 201218005 201237014 201250013 201250018 202021007 201338039 201424021 201426001 201523012 201523013 201525009 201528037 201544006 201546003 201546004 201604011 201735019 201743006 201815003 201831001 201845003 201845004 201845005 201918002 201933004 201936005 202009022 202010001 202019010 • <i>Non-Resident Alien as Shareholder</i> 201312023 201545015 202004001 • <i>More than One Class of Stock</i> 201207002 201214001 201218004 201234001 201236003 201309003 201314014 201314031 201322036 201326012 201328025 201612002 201634006 202021002 202021007 201341014 201444020 201444021 201506003 201518008 201528025 201538009 201607001 201608006 201608007 201633017 201634006 201751007 201813001 201813002 201813003 201815003 201825018 201905002 201908015 201908017 201918013 201919005 201930023 201936005 201949003 201949009 202019007 202042001	1361.00-00 1361.01-00 1361.01-01 1361.01-02 1361.01-03 1361.01-04

• <i>Ineligible Corporation</i>	1361.01-05
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• Certain Trusts Permitted as Shareholders	1361.03-00
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• <i>Grantor Trusts</i>	1361.03-01
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• <i>Qualified Subchapter S Trusts</i>	1361.03-02
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• <i>Electing Small Business Trusts</i>	1361.03-03
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202019025	

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

201201006 201205002 201205006 201206009 201206011 201211002 201211004
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202042008 202044003

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

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202020016 202024001 202027001

• Shareholder Consent**1362.01-01**

201634003 201634004 202001001 202021007 202021016 201516009 201528017
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201933004 202007014

• *Election After Termination*

1362.01-02

201206009 201217009 201312023 201320012 201550022 201645007 201702014
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• *Late Elections*

1362.01-03

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202006008 202019013 202019021 **202045006**

• *Termination of Election*

1362.02-00

201201006 201205002 201206009 201217009 201226013 201232023 201237001
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• *Ceases to be Small Business Corporation*

1362.02-02

201206009 201217009 201252001 201324004 201330017 201330018 201330017
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• <i>Passive Investment Income</i>	1362.02-03
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• Inadvertent Terminations

1362.04-00

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Section 1366	Pass-Thru of Items to Shareholders 201327009 201333008 201429025	1366.00-00
Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owning, Shareholders 201237017 201421015 201440013	1367.00-00
Section 1368	Distributions 201207002 201216027 201328025 • Accumulated Adjustments Account 201421015 201440013 201446021	1368.00-00 1368.01-00
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) 201202014 201219003 201314008 201348007 201722008	1374.00-00
Section 1375	Tax Imposed On Certain Passive Investment Income 202005004	1375.00-00
Section 1381	Organizations to Which Part Applies 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001 • Certain Other Cooperatives 201228014	1381.00-00 1381.02-00
Section 1382	Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 201945011 202014011 • Gross Income 201852003 201902001 • Patronage Dividends 201228035 201809005 202035006 • Exceptions 201407003 201852001	1382.00-00 1382.01-00 1382.02-00 1382.04-00
Section 1385	Amounts Includible in Patron's Gross Income 201604008 201750003	1385.00-00
Section 1388	Definitions; Special Rules 201234018 201750003 201809005 201945011 202014011 202035006	1388.00-00

Section 1402	Definitions 201402004	1402.00-00
	• Net Earnings From Self-Employment 201916005 202009024	1402.01-00
	• <i>Limited Partners</i> 201436049 201640014	1402.01-03
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.05-00
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201202001 201311006 201727005 201727006	1441.00-00
	• Who must Withhold	1441.01-00
	• <i>Liability of Withholding Agent</i> 201428007	1441.01-02
	• Income Subject to Withholding v. Not Subject to Withholding	1441.02-00
	• <i>Sale or Exchange of Capital Assets</i> 201343020	1441.02-03
	• Exemptions from Withholding	1441.03-00
	• <i>Effectively Connected Income</i> 201428007	1441.03-01
Section 1442	Withholding of Tax on Foreign Corporations (Required v. Not Required) 201808010	1442.00-00
Section 1443	Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding)	1443.00-00
	• Income Subject to Withholding 201808010	1443.02-00
Section 1461	Liability for Withheld Tax 201503013	1461.00-00
Section 1501	Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) 201213012 201306007 201726015 202035012	1501.00-00
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201749002 201341018 201342004 201402001 201414009 201418033 201418043 201930012 201936004 201949008 202008002 202013008 202035012	1502.00-00
	• Liability for Tax 201644018	1502.06-00
	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00
	• Intercompany Transactions 201208034 201243013 201312027 201612006 201336018 201339001 201402001 201411007 201507006 201524016 201528007 201540001 201603002 201605014 201610004 201722012 201723008 201723009 201726012 201828006 201830005 201936004	1502.13-00
	• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 201605013 201722012 201810001 201810002	1502.13-01

• <i>Obligations of Members</i> 201707006	1502.13-02	
• <i>Anti-Avoidance</i> 201640018	1502.13-03	
• <i>Stock, Bonds, and Other Obligations of Members</i> 201208034	1502.14-00	R
• <i>Limitation on Built-in Losses</i> 201232011	1502.15-00	
• <i>Excess Losses</i> 201749002 201350007 201441010 201930012	1502.19-00	
• <i>Consolidated Net Operating Loss Deduction</i> 201206006 201208001 201208032 201214019 201223003 201223004 201224003 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010 201242008 201242010 201245009 201247005 201248012 201249004 201249010 201250002 201301009 201305005 201305010 201306001 201310024 201310025 201312025 201315002 201322034 201323011 201328028 201330001 201632002 201330001 201332003 201335007 201336002 201336004 201336008 201338019 201340003 201342005 201342008 201344005 201349008 201349009 201351016 201352005 201411011 201412004 201418016 201418020 201418033 201418043 201423003 201424001 201424015 201426024 201431005 201431008 201431009 201431010 201431012 201431013 201431014 201431015 201431016 201434001 201438004 201438019 201442013 201444015 201448001 201503008 201521007 201523011 201527038 201530015 201532004 201532030 201544021 201601010 201605018 201610010 201610011 201611005 201613013 201616006 201620009 201628003 201630003 201630004 201636016 201637002 201637003 201644005 201651011 201703010 201717039 201717040 201738005 201752007 201817017 201825002 201825015 201837003 201901006 201901007 201903016 201904014 201905004	1502.21-00	
• <i>Basis of Property</i> 201828006	1502.31-00	
• <i>Investment Adjustment</i> 201213013 201214012 201339001 201411007 201430002 201550028 201641019 201921003 201936004	1502.32-00	
• <i>Earnings and Profits</i> 201411007 201936004	1502.33-00	
• <i>Accumulated Earnings Tax on Separate Basis</i> 201316008	1502.47-00	
• <i>Life and Non-Life</i> 201210015 201213012 202045003	1502.50-00	
• <i>Filing Requirements</i> 201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201442018 201507003 201514007 201524008 201527036 201529001 201533004 201541006 201542005 201548016 201550033 201601007 201606019 201631004 201648012 201648014 201702019 201711008 201716007 201717018 201717023 201728002 201730008 201732025 201738006 201744011 201751012 201802009 201813006 201819008 201825016 201827007 201833009 201839009 201902029 201921011 201929001 201933009 201949008 201951004 202008002 202011006 202013008 202031004 202031005 202045005	1502.75-00	

	• <i>When Group Remains in Existence</i>	1502.75-10
	201228002 201314028 201350007 201424010 201505006 201933009	
	• <i>Common Parent No Longer in Existence</i>	1502.75-11
	201250017 201326006	
	• <i>Taxable Year of Members of Group</i>	1502.76-00
	201520001 201414015 201520001 201843002 201933009 202032004	
	• <i>Income Allocation</i>	1502.76-01
	201235003 201542007	
	• <i>Common Parent Agent for Subsidiaries</i>	1502.77-00
	201522005 201552025	
	• <i>Separate Return Years</i>	1502.79-00
	201251003 201324004	
	• <i>Applicability of Other Provisions of Law</i>	1502.80-00
	201650013	
	• <i>Consolidated Returns for Subsequent Years</i>	1502.89-00
	201324004	
	• <i>Election to File Separate Returns</i>	1502.90-00
	• <i>Changes in Affiliated Groups</i>	1502.90-01
	201251003	
	• <i>Carryover and Carryback</i>	1502.92-00
	201228005 201312019	
	• <i>Intercompany Transactions</i>	1502.93-00
	201208034 201402001	
	• <i>Stock Transactions</i>	1502.94-00
	201208034	
	• <i>Application of Section 382 with Respect to a Consolidated Group</i>	1502.98-00
	201414009 201511012	
	• <i>Rules Upon Becoming a Member</i>	1502.98-03
	202035012	
	• <i>Apportionment</i>	1502.98-05
	201207003 201414009	
	• <i>Limitation on Use of Credits and Net Capital Losses</i>	1502.98-08
	201435012	
	• <i>Regulations Governing Consolidated Returns--Issue Not Contained in Present List</i>	1502.99-00
	201216018 201249005 201250010 201252006 201323008 201329001 201329007	
	201329008 201329009 201329010 201329011 201329012 201329013 201329014	
Section 1504	Definitions	1504.00-00
	201213012 201214020 201251003 201306007 201306008 201310016 201429010	
	201451009 201504007 201641012 201815008 201927002	
	• <i>Affiliated Group v. Not an Affiliated Group</i>	1504.01-00
	201306007 201306008 201310016 201315019 201325010 201328027 201430002	
	201435005 201505006 201538015 201649012 201709004	
	• <i>Includible Corporation v. Not an Includible Corporation</i>	1504.02-00
	201213012 201214020 201251003 201429007 201433013 201815008 202045003	
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i>	1504.02-01
	201248002	

Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate)	2041.00-00
	201209003 201210008 201214022 201218003 201229005 201231007 201243001 201634015 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201429009 201436036 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201613007 201614006 201614007 201614008 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201803003 201817002 201817003 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845006 201845029 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201908008 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 202009012 202014001 202014002 202014003 202014004 202014005 202020008 202020009 202020010	
	• Pre-1942 Powers	2041.01-00
	201707003 201707004 201707005 201735009	
	• Post-1942 Powers	2041.02-00
	201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004	
	• General Power v. Not a General Power	2041.03-00
	201207001 201208003 201208004 201634016 201634017 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201634016 201634017 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201707007 201707008 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 202006002 202006003 202006004 202006005 202006006 202007010 202017018	
	• Exercise of Powers	2041.05-00
	201425007	
	• Effect of State Laws	2041.12-00
	201920001 201920002 201920003	
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate)	2042.00-00
	201235006 201328030 201919002 201919003	
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i>	2042.07-09
	201327010	
Section 2043	Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)	2043.00-00
	201206005	
Section 2044	Certain Property for which Marital Deduction was Previously Allowed	2044.00-00
	201528014 201536010 201603004 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006	
Section 2053	Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)	2053.00-00
	201206005	
	• Claims Against the Estate	2053.09-00

	• <i>Consideration v. No Adequate Consideration</i> 201745012	2053.09-09
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) 201216045 201236022 201316004 201450003 201702004 201803003 201845014 201850009 201930017 201933007	2055.00-00
	• Transfers Not Exclusively for Charitable Purposes 201947007	2055.07-00
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Guaranteed Annuity Lead Interest</i> 201933007	2055.12-07
	• <i>Reformations of Nonqualifying Interests</i> 201333006	2055.12-10
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction) 201243004 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018 201830001 201845014 201850008 201923004 201937011 201943010 201946009	2056.00-00
	• Terminable Interests 201731006 201450002 201624015 201717001 201751005 201850010 201937011	2056.01-00
	• Qualified Terminable Interest Property 201303003 202001012 202021003 201410011 201426016 201447008 201528014 201536002 201536010 201603004 201608001 201615004 201636019 201721006 201832003 201903014 201907002 201923004 201942008 201943007 201943010 201946009 202005016 202009012 202016001 202016002 202016003 202016004 202016005 202016006	2056.07-00
	• <i>Effective Election</i> 201345006 201636026 201714020 201923004	2056.07-01
	• <i>Partial Election</i> 201447008	2056.07-02
	• <i>Qualifying Interest</i> 201410011	2056.07-03
	• Passed From Decedent v. Not Passed From Decedent 201410011 201416007	2056.13-00
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen 201634018 201634018 201830001	2056.19-00
	• <i>Exception For Property Transferred to Qualified Domestic Trust</i> 201634018 201634018 201830001	2056.19-02
Section 2056A	Qualified Domestic Trusts (Deductible v. Not Deductible) 201243012 201634018 201406003 201429012 201516055 201622021 201622025 201628011 201634018 201640006 201647002 201830001 201903012 201928009	2056A.00-00
Section 2203	Definition of Executor 201405016	2203.00-00
Section 2207A	Right of Recovery in the Case of Certain Marital Deduction Property 201243004 201303003 201426016 201536010 202009012	2207A.00-00
Section 2209	Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States 201924009	2209.00-00

Section 2501

Imposition of Gift Tax (Imposed v. Not Imposed)

2501.00-00

201216010 201218003 201223012 201233008 201243001 201245007 201310002
 201310003 201310004 201310005 201310006 201320009 201322025 201410001
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• Gift v. Not a Gift

2501.01-00

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• Transfers of Intangible Property By Non-Resident Not Citizens
 201250001

2501.03-00

Section 2503

Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)

2503.00-00

	• Present v. Future Interests 201208026	2503.03-00
Section 2504	Taxable Gifts for Preceding Years	2504.00-00
	• Valuation of Certain Gifts for Preceding Periods 201811002 201811003	2504.02-00
Section 2511	Transfers in General (Gift v. Not a Gift)	2511.00-00
	201206005 201243004 201244014 201334001 201422005 201440007 201507008 201525002 201525003 201528014 201536010 201721006 201834011 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845002 201845029 201946009 202006002 202006003 202006004 202006005 202006006 202007010 202016001 202016002 202016003 202016004 202016005 202016006	
	• Gifts Indirectly Made 201208026 201442053	2511.04-00
	• Gift of Remainder 201407009 201440007 201845002	2511.11-00
	• Renunciation of Testate or Intestate Share 201228017 201334001 201403005 201540006 201831003 201921004 201921012	2511.18-00
Section 2512	Valuation of Gifts	2512.00-00
	201206005 201330033 201330033 201928003	
	• Listed Stock 201939002	2512.07-00
	• Transfers for Insufficient Consideration	2512.13-00
	• <i>Sufficient v. Insufficient Consideration</i> 201745012	2512.13-01
Section 2513	Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)	2513.00-00
	201240003 201240004 201523003 201644002 201724007 201811002 201811003	

Section 2514	Powers of Appointment (Transfer v. Not a Transfer)	2514.00-00
	201210008 201310002 201310003 201310004 201310005 201310006 201634015 201345004 201345026 201345027 201345028 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201430003 201430004 201430005 201430006 201430007 201432005 201433006 201434004 201434005 201436003 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201436036 201438010 201438011 201438012 201438013 201440008 201440009 201440010 201440011 201440012 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201613007 201614006 201614007 201614008 201628010 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201702016 201702017 201702018 201707007 201707008 201718003 201718004 201718005 201718006 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201817002 201817003 201832005 201832006 201832007 201832008 201832009 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 201848002 201848009 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201920001 201920002 201920003 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 202014001 202014002 202014003 202014004 202014005 202017018 202020008 202020009 202020010	
	• Power Created on or Before October 21, 1942	2514.01-00
	201707003 201707004 201707005	
	• Power Created After October 21, 1942	2514.02-00
	201435007 201615004 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006	
	• Definition of General Power of Appointment	2514.03-00
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	• <i>Ordinary Trusts</i> 201245003 201538006 201538007 201538008	7701.03-08
	• <i>Business Trusts</i> 201337012	7701.03-09
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	• <i>Fixed Investment Trusts</i> 201229003 201750009	7701.03-11
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	• Qualifying Income 201201002 201206004 201208021 201216022 201217005 201224023 201226018 201227001 201227002 201232008 201232020 201233010 201234005 201236005 201241004 201250003 201301010 201308004 201313014 201313015 201314029 201314038 201315008 201315015 201322024 201324002 201328005 201330023 201330024 201308004 201330023 201330024 201331002 201336006 201336016 201337014 201338001 201338035 201340011 201341011 201346007 201347001 201347015 201349004 201351009 201403004 201403008 201405011 201410017 201411004 201412007 201414002 201414004 201416003 201417005 201418021 201420012 201448019 201451002 201523018 201537007 201537014 201538012 201541008 201541009 201545002 201548013 201549004 201549013 201602004 201608011 201611017 201614004 201619002 201633020 201636025 201636039 201637007 201721007 201722023 201723004 201724024 201728021 201732006 201736020 201751006 201833008 201927007 202005011	7704.03-00
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