

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>Liquidations Under Section 332</i> 201348011 201606006 201639014 201808010	367.40-02
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	201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201308001 201308017 201308018 201330022 201341026 201349006 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004 201512001 201746022 201839006 201931005 201944002 201949013 201949014 202019016 202033003 202035009 202036001 202107010 202107011 202118004 202126005 202132005 202132006	
	• Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002 201423010 201436034 201438009 201505012 201535007 201625012 201625013 201820002 201918015	368.01-00
	• <i>Using Stock of Corporation Controlling Merged Corporation</i> 201820002	368.01-02
	• Stock for Stock (Type "B") 201249011 201250021 201324009 201603020	368.02-00
	• <i>Liquidation Distribution</i> 201418039 201418046	368.02-02
	• Stock for Property (Type "C") 201224006 201228030 201247009 201252014 201324003 201731008 201340016 201411002 201413003 201418039 201418046 201422004 201424007 202107010 202107011	368.03-00
	• <i>Substantially All the Property</i> 201247009 201731008	368.03-01

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201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014 201238018 201240013 201240016 201244006 201244008 201250004 201251006 201252002 201252017 201306006 201306010 201308002 201310023 201312022 201313016 201314001 201315016 201325009 201329005 201330002 201330007 201330022 201612012 201731003 201731008 201308002 201330002 201330007 201330022 201333007 201335001 201336012 201337003 201337007 201338040 201339001 201340009 201341004 201341013 201341026 201347005 201349006 201350007 201402002 201405003 201407005 201409002 201409003 201411002 201411012 201412013 201415001 201416005 201418018 201418019 201418030 201418039 201418046 201419005 201419010 201419013 201422012 201422017 201423012 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426007 201426008 201430002 201433007 201435005 201437006 201438009 201441008 201441016 201443017 201445008 201512001 201524005 201528006 201531014 201537018 201603020 201607003 201613008 201637013 201827006 201835001 201836001 201839006 201845009 201851004 201851005 201910004 201920008 201920009 201921002 201921010 201923003 201925004 201930011 201931005 201944002 201945016 201949013 201949014 202010003 202019016 202026001 202033003 202035009 202036001 202036005 202045003 202051011 202108010 202118004 202126005 202127003 202132005 202132006	
• Recapitalization (Type "E")	368.05-00
201308001 201315009 201315020 201315021 201308001 201424010 201835001	
• Change in Identity, etc. (Type "F")	368.06-00
201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008 201511020 201611015 201635001 201638004 201737010 201746022 202031002 202102007 202107010 202107011	
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201214013 201224006 201247009	
• <i>Proprietary Interest Continuity</i>	368.08-02
202050014	
• <i>Related party Acquisitions</i>	368.08-03
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201247009 201314028 201413003 201644018 201918015	
• <i>Historic Business Assets</i>	368.08-07
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• <i>Transfers to Controlled Corporations</i>	368.08-08
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• Plan of Reorganization	368.09-00
201411002 201626002 201627001 202128001	
• <i>Several Steps</i>	368.09-01
201252014 201411002	
• Liquidation v. Reorganization	368.12-00
201505012	
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201247009	

	• Transfer by Corporation in Title 11 Case (Type "G") 201208036 201230020 201523001 201644018 201716002 201805012 202050014	368.14-00
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	• Method of Accounting 201237012 201343012	381.04-00
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	• General Rule 201648004	382.01-00
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	• Value of Old Loss Corporation 201435003	382.05-00
	• Ownership Change 201350006	382.07-00
	• <i>Segregation Rules</i> 201350006 201451015 202024013	382.07-05
	• Built-in Gains and Losses and Section 338 Gains 201629007	382.08-00
	• <i>Net Unrealized Built-in Gain</i> 201629007	382.08-01
	• Definitions and Special Rules 201215007 201403007 201902022	382.11-00
	• <i>Preferred Stock</i> 202131005	382.11-05
	• <i>Treating Interests As Stock</i> 202131005	382.11-07
	• <i>5-Percent Shareholder</i> 201215007 201403007 201902022	382.11-09
	• Operating Rules 201322032 202021010 201335012 201443009 201949017	382.12-00
	• <i>Contributions to Capital</i> 201350006	382.12-01
	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003 201648004	382.12-08
	• <i>Election Out</i> 201519004 201949017	382.12-13
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	• New Financial Products 201209006 201226026	385.03-00
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	201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003 201750004 201837004 201923016 202035010 202042012 202044001 202114010 202114011 202114012 202125007	
	• Impossibility of Diversion 202125007	401.01-00
	• <i>Exclusive Benefit of Employees or Their Beneficiaries</i> 201538022 201847008	401.01-01
	• <i>Definitely Determinable Benefits Under a Pension Plan</i> 201501025	401.01-03
	• Impossibility of Diversion 201228055 201839010	401.03-00
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 201440027 201605006	401.04-00
	• <i>Discrimination in Availability of Form of Benefit</i> 201605006	401.04-03
	• <i>Comparability Among Two or More Plans</i> 201810008	401.04-04
	• Required Distributions 201202042 201208039 201318033 201320021 202039002 201424031 201434028 201437025 201437034 201503024 201628004 201628005 201628006 201902023 201923016 201924013 202031007 202035010 202042012 202114010 202114011 202114012	401.06-00
	• <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 202114010 202114012	401.06-02
	• Commencement of Benefits Under Qualified Trusts 201221033 201933006	401.11-00
	• Additional Participation Requirements (See Also 410.00-00) 201810008	401.20-00
	• Medical, Etc. Benefits 201611003 201625005 201639001 201805002	401.27-00
	• Cash or Deferred Arrangements 201417025 201527042 201532036 201601012 201722014 201833012 202023001 202126001	401.29-00
	• <i>Special Antidiscrimination Rules</i> 201615013	401.29-01

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	201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201618019 201634024 201749007 201308037 201331009 201331010 201343029 201404017 201405030 201405031 201407026 201407027 201410039 201417026 201420025 201428014 201430023 201430030 201434029 201436057 201437026 201440025 201440027 201440032 201447050 201447051 201447052 201511038 201522012 201524030 201528043 201529016 201531024 201532040 201532042 201533023 201537029 201537030 201537031 201547008 201549031 201549032 201603043 201608021 201610023 201611020 201625021 201627006 201635011 201637018 201644024 201645020 201645025 201649020 201821008 201822033 201826018 201835017 201840007 201936009 202019008	
	• Exempt Trust 201417025 201821008 201831006 201936009	402.01-00
	• Non-Exempt Trust 201749007	402.02-00
	• Foreign Situs Trust 201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046	402.03-00
	• Amounts Distributed or Made Available to Beneficiary 201431037 201527042	402.06-00
	• Unrealized Appreciation of Employer's Securities 201242019 201427024	402.07-00
	• Rollover Contributions 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201618014 201330047 201341038 201346013 201403020 201403025 201418063 201419020 201419021 201420026 201426032 201442070 201443029 201443030 201445028 201446031 201446032 201446038 201448033 201452022 201452025 201505045 201514020 201521022 201524027 201535026 201539036 201543022 201622040 201936009	402.08-00
	• <i>Rollover Lump Sums</i> 202019008	402.08-01
	• <i>Reorganization Payments</i> 201535025	402.08-03
	• <i>By a Surviving Spouse</i> 201523019 201523020 201821008 201839005 201936009	402.08-05
	• Tax on Lump Sum Distributions 201241019 202019008	402.09-00
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	201230030	
	• Non-Forfeitable Rights 201345036 201451062 201501026	403.03-00
	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 201634021 201538020 201634021	403.04-00
	• <i>Retirement Income Accounts</i> 201742022	403.04-05
	• <i>Distribution Requirements</i> 201750004 202044001	403.04-06

	• Rollover Amounts	403.05-00
	201212023 201224043 201323040 201419021 201524027 201644023	
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	201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201639018	
	• Year of Deduction	404.11-00
	201935011 201945024	
	• <i>Time of Contribution</i>	404.11-01
	201945024	
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	201540015	
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	201208039 201612001 201618011 201632015 201405032 201405033 201405034 201423043 201431038 201439006 201451065 201611022 201707001 201736018 201831004 201924013 201927009 201943020 202033008 202040003 202042012 202114010 202114011 202114012	
	• Exclusive Benefit of Individual or His Beneficiary	408.01-00
	201225020	
	• Qualification	408.02-00
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	201628004 201628005 201628006 201633025 201706004 201750004 202044001	

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201203034 201204024 201205021 201206023 201206025 201206026 201207013
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	201538028 201542008 201542009 201542010 201542011 201543021 201545033 201545034 201545035 201546013 201547010 201547011 201547012 201548026 201548027 201550049 201602012 201602013 201603044 201603045 201603046 201606032 201610024 201611021 201611023 201611024 201611025 201611026 201611027 201611028 201611029 201615023 201615024 201615025 201616013 201617014 201617015 201617016 201617017 201617018 201619015 201620020 201621020 201621021 201621022 201622036 201622037 201622038 201622039 201625022 201625023 201625024 201625025 201625026 201626029 201627007 201628024 201629013 201629014 201629015 201635012 201636049 201636050 201637019 201639019 201639020 201639021 201639022 201639023 201640026 201641032 201642039 201642040 201643027 201643028 201643029 201644022 201645021 201645022 201645023 201645024 201647014 201650022 201652033 201705009 201706004 201709023 201721025 201736018 201737016 201739017 201742034 201807010 201844004 201849018 201909003 201923002 201927009 201931006 201934006 201935005 201944003 202023007 202029006 202032009 202032010 202034002 202040003 202044012 202136004	
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	• Tax Treatment of Accounts and Annuities 201430021 201547009 201924013 202042012 202114010 202114011 202114012	408.08-00
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	201205020 201208042 201221038 201221039 201238030 201330030 201330030 201427030 201428017 201437021 201511040 201511041 201525019 201619016 201719029 201727011 201832020	
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	201204022 201204023 201204026 201206021 201209016 201209017 201209018 201209019 201209020 201209021 201209024 201210048 201210049 201215017 201218036 201218039 201219038 201229015 201229016 201229017 201229018 201230034 201230035 201233026 201239013 201311040 201316025 201319035 201322050 201327022 201341040 201414034 201419023 201429037 201433028 201437022 201440034 201442068 201443034 201443035 201449011 201509067 201509068 201510061 201511042 201511043 201513006 201513007 201513008 201533013 201537026 201537027 201703002 201722009 201948003 202053002 202114004	
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	201927010	
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	201305021 201317025 201340026 201351030 201425026 201443035 201443036 201509069 201529009 201606029 201720009 201803007	
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	201715001	
	• Governmental Plan	414.07-00
	201848011 202020006 202020019 202041004	
	• Church Plan	414.08-00
	201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201318030 201319036 201322051 201323042 201323043 202001008 201308033 201339004 201345041 201349027 201350048 201415015 201420028 201421031 201425025 201432028 201442072 201505048 201505049 201505050 201505051 201537025 201538023 201538024 201543012 201551004 201739010 201803007 201811008 201826009 202051003	
	• Certain Employee Contributions	414.09-00
	201305021 201340026 201351030 201417025 201425026 201443035 201443036 201509069 201529009 201532036 201540014 201601013 201606029 201720009 202126001	
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	201552002 201850011	
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	201527042 201848011	
	• <i>Qualified Participant</i>	415.01-05
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	• Limitation for Defined Contribution Plans 201715001 201848011	415.02-00
	• <i>Annual Addition</i> 201831006 202045002	415.02-01
	• <i>Participant's Compensation</i> 201511039	415.02-02
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201218016 201433018	
• <i>Lessening the Burdens of Government</i>	501.03-33
201213029 201214034 201413012 201531022 201945029 202118021 202131013	
• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i>	501.04-00
201204018 201205014 201213032 201214035 201215014 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201224031 201224034 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016 201329022 201731017 201749020 202021024 201331006 201333017 201333018 201334045 201335017 201338053 201338055 201349018 201351024 201403019 201403020 201406019 201409013 201411039 201414028 201424028 201425013 201429031 201443021 201449002 201451033 201503020 201505043 201507025 201511025 201518018 201552032 201615014 201640021 201641026 201642037 201710032 201710034 201736026 201750019 201801014 201802018 201803010 201810010 201820020 201832016 201832017 201907013 201922039 201932016 201933014 201933015 201941028 201951011 201951014 202009025 202014018 202015024 202015028 202017039 202022009 202023008 202047015 202052012 202105008 202110020 202120016 202124010 202126025 202128009 202130015 202135009	
• <i>Local Associations of Employees</i>	501.04-01
201321033 201321035 201321036 201321038 201323027 201323032 201443020 201736026 201810010	

• <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 201406019 201451033 202101007	501.04-02
• <i>Political Activities Organizations</i> 201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403020 201424028 201449002 201552032 201615014 201951013 202022009 202120016	501.04-03
• <i>Community</i> 201338053 201941028 202023008 202047014	501.04-06
• <i>Homeowners Association</i> 201204017 201224032 201224035 201234028 201325016 201548020 201604019 201623013 201636044 201736027 201803010 201805014 201832014 201832016 201832017 201932016 201933015 201951014 202014018 202015028 202040009 202047015 202124010 202128009 202130015	501.04-07
• <i>Labor Organizations</i> 201217022 201311031 201646007 201824014 201951011	501.05-00
• <i>Agriculture and Horticulture Organizations</i> 201205011 201205015 201233018 201327015 201508011 201640024 201716049 201729021 201746027 201849012 201905005 202005022	501.05-01
• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201646005 201701019 201731015 201749016 201338047 201347023 201349019 201349021 201405025 201406020 201420021 201425014 201430018 201446026 201451038 201502015 201509041 201514019 201521017 201527045 201540017 201617010 201631015 201633035 201633036 201633037 201639016 201649017 201702044 201715003 201717045 201718040 201721020 201733016 201736028 201750020 201751023 201809007 201811016 201814011 201821013 201832018 201906014 201907007 201931009 201931010 201931013 201940009 201941025 201944014 201945028 201951010 201951011 202007021 202009027 202010004 202013016 202015020 202015022 202015025 202017028 202018008 202034010 202050016 202052025 202052040 202110021 202122015	501.06-00
• <i>Performance of Particular Services for Members</i> 201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201701019 201731015 201749016 201347022 201411040 201424023 201425014 201432026 201529010 201540017 201605020 201622033 201633037 201639016 201649017 201715003 201726014 201733016 201736028 201746028 201750020 201751023 201810011 201811016 201818017 201820019 201832018 201836009 201907007 201924019 201931010 201931013 201940009 201941025 201944014 201945028 202007021 202009027 202010004 202015020 202015022 202015025 202017028 202018008 202034010 202050016 202110021 202117016 202122015 202122016 202126023	501.06-01
• <i>Conduct of Business for Profit</i> 201327015 201810011 201814011 202018008 202117016 202122016	501.06-02
• <i>Professional Associations (See Also 0501.03-11)</i> 201217022 201347022 201621017 201746028	501.06-03

• Social Clubs	501.07-00
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• Profit v. Not for Profit	501.07-01
201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201835007 202015023	
• Distribution of Assets	501.07-02
201204018 201213034 201213035 201515035	
• Leases or Sales of Club Property	501.07-03
201204018 201302043 201306027 201315030 201629009	
• Automobile Clubs	501.07-04
201430019	
• Business with Nonmembers	501.07-05
201204018 201219032 201634026 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 201615019 201635008 201706020 201806011 201835007 201845030 201943025 201948009 202011007 202015023 202017037	
• Payment of Benefits to Members	501.07-06
201219032 201306027 201642036 201845030 201941026 201943025 202015018	
• Fraternal Beneficiary Societies (See Also 0501.03-09)	501.08-00
201425015 201717046 201720011 201951012 202003007	
• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)	501.09-00
201221030 201224037 201250023 201250024 201251023 202039003 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036 201532037 201605015 201625004 201625018 201703014 201817008 201827014 201835011 202125002	
• Permissible Benefits	501.09-01
202039003 201451040 201605015 201703014 201947010 202034001 202125002	
• Geographic Locale	501.09-02
201221030 201330039 201330039 201415008	
• Inurement	501.09-03
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• Membership	501.09-04
201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014 201835011	
• Domestic Fraternal Societies, Orders, and Associations	501.10-00
201240026 201340022 201620014 201721021 201805015 202133015	

• Local Benevolent Life Insurance Associations, etc. 201247019 201431031 201814012	501.12-00
• <i>Mutual Ditch or Irrigation Companies</i> 201246038	501.12-01
• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028	501.12-03
• Cemetery Companies 201409009 201428011 201428029 201605019	501.13-00
• Credit Unions 201416009 201447039	501.14-00
• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201713012 201713013 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016	501.15-00
• Organized to Finance Crop Operations 201333014	501.16-00
• Supplemental Unemployment Benefit Trusts 201406018 201411041	501.17-00
• Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015 202052016	501.19-00
• Religious and Apostolic Organizations 201310047	501.26-00
• Cooperative Hospital Service Organizations 201218016	501.27-00
• Dedication of Assets to an Exempt Organization 201706019 201841007 201841008 201904016 201940010 201941030 201942011	501.29-00
• Control of Corporation 201224031 201224034 201247017 201428029 201433017 201839015 202020024 202101008	501.30-00
• <i>Closely Controlled Organizations</i> 201306026	501.30-01
• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047	501.30-02
• Proof of Exemption 201235023 201701020 201649016 201710035 201710036 201835012 202032008 202114023	501.31-00
• <i>Domestic Fraternal Societies</i> 201404012	501.31-01

• Income Inures v. does Not Inure to Private Individual

501.32-00

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• *Distribution of Assets to Private Individuals*

501.32-01

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 201216040 201218021 201228040 201230024 201232035 201234029 201252024
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• Private v. Public Interest Served

501.33-00

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• Trustees Serve Private Interest

501.33-01

201226029 201228041 201236033 201315028 201350043 201414024 201451043
 201451045 201652029

• "Exclusively" Test

501.35-00

201221023 201228040 201237019 201303019 201303020 201306026 201322053
 201632021 201701020 202021021 201334045 201340021 201345031 201345032
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 202135008

	• Business Activities	501.36-00
	201234029 201250029 201310046 201314047 201329024 201330038 201701020 201911010 201330038 201334045 201404013 201405022 201405023 201407019 201428028 201431032 201433020 201510058 201514013 201525012 201545030 201601014 201617011 201645017 201702041 201702042 201714031 201720010 201734009 201747009 201801014 201808020 201818018 201819011 201830023 201832015 201833032 201835006 201835009 201844013 201918019 201940011 201944015 202019029 202022005 202032007 202131012	
	• Section 501(c)(3) Organizations	501.36-01
	201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201632021 201749017 201911010 202021026 201330037 201330038 201403017 201405023 201414024 201428022 201428023 201510058 201517008 201525011 201535019 201538025 201540016 201545031 201601014 201617012 201641025 201641027 201702041 201710031 201710033 201712017 201717048 201733015 201743018 201803009 201814010 201830023 201925017 201929021 201944016 202004011 202004012 202014017 202015021 202016028 202020024 202036007 202041008 202041009 202101008 202129017 202131012	
	• Fairs, Trade Shows, Exhibitions, etc. (See also 0512.07-00)	501.36-02
	202031011 202047014 202125022 202127040	
	• Publishing Activities, Radio, Television, etc.	501.36-03
	201204021 201252025 201433020 201526020 201710031 201710033 201835008 202005021	
	• Fund Raising (See also 0512.06-00)	501.36-04
	201323037 201407020 201416010	
	• Legislative and Political Propaganda Activities	501.38-00
	201415007 201505042	
	• "Action" Organizations	501.38-01
	201415007 201430014 201505042 201908024 201932017	
	• Electing Expenditure Test	501.38-02
	201239012 201415007 201804005	
Section 502	Feeder Organizations (Exempt v. Not Exempt)	502.00-00
	201317011 201444043	
Section 503	Requirements for Exemption (Exempt v. Not Exempt)	503.00-00
	201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008 201928015	
	• Future Status of Organizations Denied Exemption	503.03-00
	201209007 201209008 201520013	
Section 504	Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities	504.00-00
	• Denial of Exemption	504.50-00
	201205011 201205013 201217019 201446028 201510059	
Section 507	Termination of Private Foundation Status	507.00-00
	201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003 201825004 201930017 202017026	
	• Termination Under Section 507(a)(1)	507.01-00
	201230026 201417020 201417021 201427019	
	• Special Rules	507.01-01
	201345033 201345034	

	• Termination Under Section 507(b)(1)(B) 201441018	507.04-00
	• Liability of Transferee Organizations 201243015 201244020 201321024 201321025	507.05-00
	• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030	507.06-00
	• Aggregate Tax Benefit 201244020 201321025 201603033 201603034	507.07-00
	• Substantial Contributor 201609001	507.08-00
	• Value of Assets 201321024 201321025	507.09-00
Section 508	Special Rules With Respect to Section 501 (c)(3) Organizations 202119002	508.00-00
	• New Organizations 201446025	508.01-00
	• Governing Instruments 201931011	508.04-00
Section 509	Private Foundation Defined 202023012	509.00-00
	• Definitions 201418067	509.01-00
	• <i>Private Foundation</i> 201306023 201802017 201825004 202047011	509.01-01
	• <i>Support</i> 201239011 201240036 201342011 201711014	509.01-02
	• Exceptions to Private Foundation Status 201335018 201417018 202023012	509.02-00
	• <i>Publicly Supported Organizations</i> 202039020 201445015 201507024 201620016 201729025 201733019 201850023 201909015 201923027 202023012 202031009 202034007 202034008 202126029	509.02-01
	• <i>Supporting Organizations</i> 201314044	509.02-02
	• <i>Churches</i> 201310045	509.02-04
	• Continuation of Private Foundation Status 201424025	509.03-00
Section 511	Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable) 201206018 201219024 201251019 201701002 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 201626004	511.00-00
	• Organizations Subject to Tax 201406019	511.01-00
	• Section 501(c)(2) Corporations 201241018	511.02-00

Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable)	512.00-00
	201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036 201321024 201321025 201323029 201328035 201701002 201406020 201407022 201409009 201413012 201422027 201423027 201423030 201425016 201426029 201430017 201434025 201440022 201441019 201451044 201501014 201503018 201613014 201613015 201630009 201636042 201636043 201710005 201729013 201729014 201730022 201837014 202133014	
	• Exception, Additions, and Limitations on Unrelated Income 201206018 201425016 201430017 201503018 201644019 202002010	512.01-00
	• <i>Rents and Royalties</i> 202039018 201444043 201644019 201740002	512.01-01
	• <i>Rent v. Ordinary Business Profits</i> 201422027 201849009	512.01-02
	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06) 201329028 201333020 201413012 201613014 201613015 201636042 201636043 201729013 201729014 201730022	512.04-00
	• Advertising (See Also 0501.26-02) 201405029 201837014	512.05-00
	• Fund-Raising Activities (See Also 0501.26-06) 201330043 201330043	512.06-00
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027 201833013 201844005	512.09-03
	• Modifications 201409009 201435017 201441018 201503018 201603032 202027003	512.10-00
Section 513	Unrelated v. Not Unrelated Trade or Business	513.00-00
	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	
	• Trusts 201613014 201613015 201636042 201636043 201729013 201729014 201730022	513.01-00
	• Advertising, etc., Activities 201811016 201837014	513.02-00
	• Sales and Service to Public 201205013 201221024 201428030 202125020	513.04-00
	• Games of Chance 202002010	513.05-00
Section 514	Unrelated Debt-Financed Income	514.00-00
	201418061 201422027 201430017 201434024 201434026 201849009	
	• Rent and Deductions 201740002	514.01-00
	• Definitions--Debt-Financed Property 201221024 201418061 201434024 201434026 201603032 201702002 201703005 201740002	514.06-00
	• Acquisition Indebtedness 201206018 201246040 201740002	514.07-00

Section 521	Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt) 201333014 201511020 201835010	521.00-00
Section 527	Political Organizations 202005020	527.00-00
Section 528	Certain Homeowners Associations 201210007 201214016 201223011 201918006 202112001	528.00-00
	• Revocation of Election 201244005 201327008	528.04-00
	• Definition of Homeowners Association 201204017	528.05-00
Section 529	Qualified State Tuition Programs 201310043 201317017	529.00-00
Section 531	Imposition of Accumulated Earnings Tax (Imposed v. Not Imposed) 201653017	531.00-00
Section 533	Evidence of Purpose to Avoid Income Tax (Proscribed Purpose v. Not Proscribed Purpose)	533.00-00
	• Holding and Investment Companies 201653017	533.02-00
Section 534	Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer) 201428023	534.00-00
Section 542	Definition of Personal Holding Company	542.00-00
	• Stock Ownership Requirements 201208025	542.02-00
	• Consolidated Returns 201901002	542.03-00
Section 544	Rules for Determining Stock Ownership 201208025	544.00-00
Section 561	Deduction v. Not a Deduction for Dividends Paid	561.00-00
	• Personal Holding Companies 201901002	561.03-00
	• Dividends-Paid Deduction 201901002	561.07-00
Section 562	Dividends Eligible v. Not Eligible for Dividends-Paid Deduction 201205004 201244012 201304004 201516047	562.00-00
	• Preferential Dividends 201216031 201304002 201316013 201327006 201444022 201516047 201924003 202051005	562.03-00
Section 565	Consent Dividends 201202014 201336017 201628015 201901002 202136003	565.00-00
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Section 884	Branch Tax 201752001 202032003 202130001	884.00-00
	• Branch Profits Tax 201628016	884.01-00
	• Rules for Termination, Liquidation, Reorganization or Incorporation 201443003 201543007 202130001	884.08-00
	• <i>Complete Termination of a U. S. Business</i> 201405012 201543007 201714010 201750008 201813004 202130001	884.08-10
	• <i>Reorganization of a Foreign Corporation</i> 201443003	884.08-30
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Section 894	Income Affected by Treaty	894.00-00
	• Teachers, Students, and Trainees 201251015	894.10-00
	• Pensions 201412016	894.11-00
Section 897	Disposition of Investment in United States Real Property 201321007 202040005	897.00-00
	• Distributions of U.S. Real Property Interest By Foreign Corporation 201321007	897.05-00
	• Coordination With Nonrecognition Provisions Such As Exchange of U.S. Real Property Interest By Nonresident Alien Individual or Foreign Corporation 202040005	897.06-00
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	• Allowance of Credit 201617009	901.01-00
	• Amount Allowed 201349015	901.02-00
	• Denial of Credit with Respect to Certain Abusive Transactions 201312045	901.11-00
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	• Computation of Credit	902.01-00
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	• <i>Post-1986 Foreign Income Taxes</i> 201441015 201444039	902.01-02
Section 904	Limitation on Credit	904.00-00

	• Carryback and Carryover 201438027	904.02-00
	• Recapture of Overall Foreign Loss 201240017 201249012	904.05-00
	• <i>Overall Foreign Loss Accounts</i> 201452002	904.05-04
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	• Adjustments on Payment of Accrued Taxes	905.03-00
	• <i>Pooling Adjustments</i> 201441015 201444039	905.03-02
	• <i>Redetermination of U.S. Liability</i> 201444039	905.03-03
Section 911	Citizens or Residents of the United States Living Abroad 201313023 201538016 201620006 201729001	911.00-00
	• Election 201507013 201507016 201539018 201620006 201650006	911.11-00
	• <i>Timely filed returns</i> 201507013 201507016 201539018 201650006	911.11-01
	• <i>Reelection</i> 201231006 201308023 201308023 201344007 201347016 201429015 201433002 201444023 201504002 201509027 201511017 201517004 201538016 201620006 201743014 201909006 202122001	911.11-03
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	• Bona Fide Residents of the Virgin Islands 201503012	932.02-00
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Section 953	Insurance Income 201407010 201503009 201504006 201504008 201637005	953.00-00
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 201303005 201612007 202021019 202134017 201351010 201451012 201537009 201539006 201611001 201722003 201730007 201744009 201807007 201845024 201845025 201905003 201950003 202037005 202040004 202051007 202102008	953.06-00
Section 954	Foreign Base Company Income 201235007	954.00-00
	• Foreign Personal Holding Company Income 201201016 201228020 201407010 201503009 201504006 201504008 201637005 201644008 201644009 201644010 201648015 201648016 201718020 201739009	954.02-00
	• <i>Sale or Exchange of Property</i> 201201016	954.02-05
	• <i>Commodities Transactions</i> 201330006 201330006	954.02-06

	• <i>Nonfunctional Currency Transactions</i> 201226011 201241002	954.02-07
	• Foreign Base Company Sales Income 201206003 201325005 201332007 201340010 201532033	954.03-00
Section 956	Investment of Earnings in U.S. Property 201420017 201436047 201446020 201521006 201811014 • U.S. Property Defined 201516064 • Pledges and Guarantees 201203010 201436047	956.00-00 956.03-00 956.05-00
Section 982	Admissibility of Documentation Maintained in Foreign Countries 201333013 • Motion to Quash 202038001	982.00-00 982.05-00
Section 985	Functional Currency 201902030	985.00-00
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Section 988	Treatment of Certain Foreign Currency Transactions 201619004 201816009 201902030 • Hedging Transactions 201728003 201816009	988.00-00 988.05-00
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Section 992	Requirements of a Domestic International Sales Corporation 201433003 201944009 • Definition of DISC • <i>Qualified Export Assets</i> 201735003 • <i>Capitalization</i> 201444018	992.00-00 992.01-00 992.01-02 992.01-03

	• Election	992.02-00
	201216006 201221003 201224025 201237006 201242001 201304001 201305002 201310018 201327001 201327004 201327005 201618007 201634002 201634020 201701003 201701010 202021017 201335002 201336013 201341023 201343011 201343015 201346003 201347006 201347018 201349003 201351012 201351015 201404008 201411008 201418040 201421010 201429020 201433004 201434002 201436002 201436041 201440019 201441012 201444018 201451026 201502005 201506006 201516013 201516052 201519020 201521010 201527037 201528002 201532005 201533003 201535001 201535014 201536001 201536008 201540002 201543009 201544010 201544011 201548014 201552003 201552005 201601003 201604007 201622022 201628017 201629006 201631010 201633007 201634002 201634020 201635003 201638008 201640003 201641007 201642012 201645003 201649004 201652018 201708001 201712011 201714013 201717015 201717017 201722010 201722024 201726009 201736005 201744010 201745003 201746018 201746021 201748005 201750005 201751010 201807005 201809001 201809002 201817007 201833001 201839007 201839008 201842005 201904009 201909001 201917005 201918014 201922025 201937002 201940003 201943013 202104009 202122010 202122012 202126021	
Section 1001	Determination of Amount of and Recognition of Gain or Loss	1001.00-00
	201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012 201238004 201243004 201243006 201245007 201308016 201319018 201320009 201326014 20134003 20134004 201308016 201334006 201342001 201418007 201418017 201418031 201418032 201419001 201419011 201436043 201443004 201516008 201516020 201516022 201516023 201525001 201527032 201528024 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201536010 201628008 201638004 201647001 201702005 201702006 201709020 201722007 201737011 201812001 201812002 201812005 201814001 201814002 201814005 201817012 201817013 201817014 201817016 201818005 201833015 201834011 201835001 201845020 201928004 201932001 201932002 201932003 201932004 201932005 201932006 201932007 201932008 201932009 201932010 202108001 202108002 202108003 202108004 202108005 202108006 202116002 202116003 202116004 202133005	
	• Amount Realized	1001.02-00
	201221004 201525010 201730012 201730017 201730018 201730019	
	• <i>Property Differing Materially</i>	1001.02-07
	201443004 201516022 201516023	
Section 1011	Adjusted Basis for Determining Gain or Loss	1011.00-00
	201418007 201845020	
	• Allocation of Basis	1011.01-00
	201709001	
Section 1012	Basis of Property--Costs	1012.00-00
	201617002	
Section 1014	Basis of Property Acquired From a Decedent	1014.00-00
	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	
Section 1015	Basis of Property Acquired by Gift or Transfer in Trust	1015.00-00
	201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003 202134004 201418007 201419001 201426016 201436043 201525001 201604001 201702005 201702006 201709020 201722007 202133005	

Section 1031	Exchange of Property Held for Productive Use or Investment 201234018 201242003 201302009 201313024 201411036 201416006 201648013 201706009 201834010 201944006 202053007 202124008	1031.00-00
	• Property Held For Productive Use or Investment 201601011 201605017	1031.01-00
	• Like Kind Property 201216007 201238027 201531009 201532021 201706009 201850014 202124008	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 202125006	1033.00-00
	• General Rule 202001016 201609003 201636034 201702034 201816008 201821012 201924017 201925011 201925012 202042002 202042003 202125006	1033.01-00
	• Definition of Involuntary Conversion Events 201252010 202001016 201609003 201702034 201816008 201821012 201924017 201925011 201925012 202042002 202042003 202125006 202125007	1033.02-00
	• Property Similar or Related in Service or Use 201609003 201636034 201702034 201816008 202125006 202125007	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 202137005 202137006	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 1059	Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends	1059.00-00
	• Election to Substitute Fair Market Value 202114016 202137003	1059.06-00

	• <i>Written Determination</i>	1059.06-02
	202114016 202137003	
Section 1060	Special Allocation Rules for Certain Asset Acquisitions	1060.00-00
	201501011 201642032	
Section 1091	Loss From Wash Sales of Stock or Securities	1091.00-00
	201737011	
Section 1092	Straddles	1092.00-00
	201515001 201543008	
	• Special Rule for Identified Straddles	1092.02-00
	201241005 201515001	
	• <i>Defined</i>	1092.02-01
	201515001	
	• Mixed Straddles	1092.05-00
	201543008 201615001 201637011 201639004 201820014 202107004 202107005 202107006 202107007 202107008	
	• <i>Mixed Straddle Account</i>	1092.05-02
	201327007 201516010 201637011 201820014 201848015	
	• Straddle Defined	1092.06-00
	201310027	
	• Qualified Covered Call Options	1092.07-00
	201317009	
	• Definitions and Special Rules	1092.08-00
	201241005	
Section 1202	50-Percent Exclusion for Gain from Certain Small Business Stocks	1202.00-00
	201436001 201603010 201603011 201603012 201603013 201603014 201636003 201717010 202114002 202125004	
Section 1221	Capital Asset v. Not a Capital Asset	1221.00-00
	201203003 201208038 201209014	
Section 1222	Other Terms Relating to Capital Gains and Losses	1222.00-00
	201642035	
Section 1223	Holding Period of Capital Assets	1223.00-00
	201204001 201204002 201204003 201204004 201204005 201216010 202134003 202134004 201418007 201436043 201443004 201516022 201516023 201525001 202133005	
Section 1234	Option to Buy or Sell	1234.00-00
	201547004	
	• Gain or Loss of Purchaser	1234.01-00
	201214021	
	• Sale v. Option	1234.03-00
	201547004	
Section 1234A	Gains or Losses From Certain Terminations	1234A.00-00
	201642035	
Section 1235	Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction)	1235.00-00
	201701009	
Section 1248	Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations	1248.00-00
	201423006 201426008	

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
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	• Definitions	1256.07-00
	• <i>Qualified Board or Exchange</i> 201322033	1256.07-05
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	• OID Election 201435004 201720004	1272.05-00
Section 1275	Other Definitions & Special Rules	1275.00-00
	• Integration 201614010 202034003 202116008 202118006 202122011	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 202124006 202124007	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 202111001 202111002	1295.02-00

	• <i>Retroactive Elections</i>	1295.02-02
	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 202111001 202111002 202128002 202128007	
Section 1296	Passive Foreign Investment Company 201244003 201311014 201447003 201806001 201806002 201806003 201806004 201845015 201845016 201845018 201930005 201930006 201930007 201930008 202041006 202110016 • Characterization of Income • <i>Application of Income Look-Through Rules</i>	1296.00-00 1296.02-00 1296.02-02
Section 1297	Special Rules 201322009 201515006	1297.00-00
Section 1301	Averaging of Farm Income • Engaged in Farm Business	1301.00-00 1301.01-00
Section 1311	Correction of Error 201208027 201313027 • Inconsistent Position v. No Inconsistent Position • Correction Not Barred v. Barred at Time of Error	1311.00-00 1311.01-00 1311.02-00
Section 1313	Definitions • Determination v. No Determination	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****1361.00-00**

201203006 201216027 201232003 201233014 201237015 201238018 201238019
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 202127026 202127027 202127028 202127029 202127030 202127031 202127032
 202127033 202127034 202127035 202127036 202127037 202128003 202131009

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

1361.01-00

201201006 201218005 201237014 201250018 201314003 201314008 201322036
 201338039 201433014 201523012 201523013 201604011 201608007 201735019
 201747006 201750002 201825018 201831001 201837012 201845013 201902005
 201918002 201918013 201926008 201949009 202019010

- *Number of Shareholders*

1361.01-01

201926008

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

1361.01-02

201205002 201208013 201218005 201237014 201250013 201250018 202021007
 201338039 201424021 201426001 201523012 201523013 201525009 201528037
 201544006 201546003 201546004 201604011 201735019 201743006 201815003
 201831001 201845003 201845004 201845005 201918002 201933004 201936005
 202009022 202010001 202019010 202105005

- *Non-Resident Alien as Shareholder*

1361.01-03

201312023 201545015 202004001

- *More than One Class of Stock*

1361.01-04

201207002 201214001 201218004 201234001 201236003 201309003 201314014
 201314031 201322036 201326012 201328025 201612002 201634006 202021002
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 201908017 201918013 201919005 201930023 201936005 201949003 201949009
 202019007 202042001 202052003 202053005 202110010

- *Ineligible Corporation*

1361.01-05

202021002 201849006 201936005 201938007 202101001

- *Certain Trusts Permitted as Shareholders*

1361.03-00

201216034 201224013 201226019 201232003 201238017 202021006 201419009
 201604009 201604010 201650007 201819002 201820001 201820009 201837012
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 202110001

- *Grantor Trusts*

1361.03-01

201216025 201216034 201252007

• <i>Qualified Subchapter S Trusts</i>	1361.03-02
201203011	201225005
201232003	201232027
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201238017	201301004
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201302006	201313002
201322016	201327009
201330012	201618003
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201341003	201341009
201347014	201414006
201419009	201436039
201447007	201528020
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201614003	201614019
201634019	201639010
201639011	201639012
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201650007	201733001
201823003	201830004
201833010	201846001
201909005	201924006
201937005	202004002
202004003	202004004
202007001	202008001
202008008	202009001
202009003	
• <i>Electing Small Business Trusts</i>	1361.03-03
201201006	201224013
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201341003	201422006
201436006	201436007
201511014	201545003
201545015	201546001
201549001	201549002
201549003	201639010
201639011	201639012
201730021	201737005
201744013	201811001
201819002	201820001
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201824003	201834007
201834008	201834009
201837012	201845008
201852001	201908012
201909005	201910014
201918001	201918002
201919001	201922021
201933001	201934001
201938003	201943015
201947011	201948008
201949015	201949016
202009011	202009022
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202045009	202045010
202101001	202110001
• <i>Qualified Subchapter S Subsidiary</i>	1361.05-00
201208011	201208022
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201238021	201238022
201238023	201238024
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201243008	201247007
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201314003	201320011
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201634006	201701011
201701012	201701013
202021002	202021007
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201516043	201516044
201516045	201516046
201527006	201531001
201536015	201540005
201544022	201549001
201550003	201550004
201604011	201608002
201633003	201634005
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201638011	201639010
201639011	201639012
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201649002	201650007
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202127031	202127032
202127033	202127034
202127035	202127036
202127037	202128003
202131009	

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

201201006 201205002 201205006 201206009 201206011 201211002 201211004
201211005 201211006 201211007 201214010 201215004 201216027 201217006
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201251007 201252001 201301008 201301011 201306009 201308008 201310019
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• <i>Election After Termination</i>	1362.01-02
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• <i>Late Elections</i>	1362.01-03
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Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders 201237017 201421015 201440013	1367.00-00
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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 202048004 • Patronage Dividends 201228035 201809005 202035006 • Exceptions 201407003 201852001	1382.00-00 1382.01-00 1382.02-00 1382.04-00

Section 1385	Amounts Includible in Patron's Gross Income 201604008 201750003	1385.00-00
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	• <i>Limited Partners</i> 201436049 201640014	1402.01-03
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.05-00
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	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00

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• <i>Stock of Members</i>	1502.13-01	
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• <i>Obligations of Members</i>	1502.13-02	
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• <i>Anti-Avoidance</i>	1502.13-03	
201640018		
• Stock, Bonds, and Other Obligations of Members	1502.14-00	R
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• Limitation on Built-in Losses	1502.15-00	
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• Excess Losses	1502.19-00	
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• Consolidated Net Operating Loss Deduction	1502.21-00	
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• Investment Adjustment	1502.32-00	
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• Earnings and Profits	1502.33-00	
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• Accumulated Earnings Tax on Separate Basis	1502.47-00	
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• Life and Non-Life	1502.50-00	
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• <i>When Group Remains in Existence</i>	1502.75-10
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• <i>Income Allocation</i>	1502.76-01
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• Common Parent Agent for Subsidiaries	1502.77-00
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• Separate Return Years	1502.79-00
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• Applicability of Other Provisions of Law	1502.80-00
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• Consolidated Returns for Subsequent Years	1502.89-00
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• Election to File Separate Returns	1502.90-00
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• Carryover and Carryback	1502.92-00
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• <i>Rules Upon Becoming a Member</i>	1502.98-03
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	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002	1504.02-01
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Section 2010	Unified Credit Against Estate Tax	2010.00-00
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Section 2032A	Valuation of Farm Real Property	2032A.00-00
	201224019 201230023 201418011 201633001 201652017 201743013 201812004 201814004 201908018	

Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate)	2038.00-00
	201218003 201223012 201233008 201235006 201322025 201330033 201330033 201345004 201345026 201345027 201345028 201417001 201417002 201429009 201432005 201433006 201434004 201434005 201436003 201442042 201442043 201442044 201442045 201442046 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201544005 201604001 201647001 201702005 201709020 201722007 201723002 201723003 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 201947001 201947002 201947003 201947004 201947005 201947006 202009012	
	• Power to Alter or Amend 201342001	2038.01-00
	• <i>Power to Change Beneficiaries or Their Shares</i> 201323007 201928004	2038.01-01
Section 2040	Joint Interests (Included v. Not Included in Gross Estate)	2040.00-00
	201216005	
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate)	2041.00-00
	201209003 201210008 201214022 201218003 201229005 201231007 201243001 201634015 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201429009 201436036 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201613007 201614006 201614007 201614008 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201803003 201817002 201817003 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845006 201845029 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201908008 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 202009012 202014001 202014002 202014003 202014004 202014005 202020008 202020009 202020010 202108001 202108002 202108003 202108004 202108005 202108006 202120003	
	• Pre-1942 Powers 201707003 201707004 201707005 201735009	2041.01-00
	• Post-1942 Powers 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004	2041.02-00

	• General Power v. Not a General Power	2041.03-00
	201207001 201208003 201208004 201634016 201634017 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201634016 201634017 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201707007 201707008 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 202006002 202006003 202006004 202006005 202006006 202007010 202017018	
	• Special Powers	2041.04-00
	202120003	
	• Exercise of Powers	2041.05-00
	201425007 202120003	
	• Effect of State Laws	2041.12-00
	201920001 201920002 201920003	
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate)	2042.00-00
	201235006 201328030 201919002 201919003	
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i>	2042.07-09
	201327010	
Section 2043	Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)	2043.00-00
	201206005	
Section 2044	Certain Property for which Marital Deduction was Previously Allowed	2044.00-00
	201528014 201536010 201603004 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006	
Section 2053	Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)	2053.00-00
	201206005	
	• Claims Against the Estate	2053.09-00
	• <i>Consideration v. No Adequate Consideration</i>	2053.09-09
	201745012	
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)	2055.00-00
	201216045 201236022 201316004 201450003 201702004 201803003 201845014 201850009 201930017 201933007	
	• Transfers Not Exclusively for Charitable Purposes	2055.07-00
	201947007	
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Guaranteed Annuity Lead Interest</i>	2055.12-07
	201933007	
	• <i>Reformations of Nonqualifying Interests</i>	2055.12-10
	201333006	
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De-duction)	2056.00-00
	201243004 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018 201830001 201845014 201850008 201923004 201937011 201943010 201946009	

	• Terminable Interests 201731006 201450002 201624015 201717001 201751005 201850010 201937011	2056.01-00
	• Interest of Spouse Conditional on Survival for Limited Period (Six-Month Rule) 202133010	2056.03-00
	• Qualified Terminable Interest Property 201303003 202001012 202021003 202134010 201410011 201426016 201447008 201528014 201536002 201536010 201603004 201608001 201615004 201636019 201721006 201832003 201903014 201907002 201923004 201942008 201943007 201943010 201946009 202005016 202009012 202016001 202016002 202016003 202016004 202016005 202016006 202115002 202133010	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 202120004	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 201340004
201410001 201410002 201410003 201410004 201410005 201410006 201410007
201410008 201410009 201410010 201412015 201417001 201417002 201418007
201419001 201422005 201426014 201430003 201430004 201430005 201430006
201430007 201432029 201435007 201436008 201436009 201436010 201436011
201436012 201436013 201436014 201436015 201436016 201436017 201436018
201436019 201436020 201436021 201436022 201436023 201436024 201436025
201436026 201436027 201436028 201436029 201436030 201436031 201436032
201438010 201438011 201438012 201438013 201438016 201440008 201440009
201440010 201440011 201440012 201442042 201442043 201442044 201442045
201442046 201443004 201451005 201509002 201509003 201509004 201509005
201509006 201509007 201509008 201509009 201509010 201509011 201509012
201509013 201509014 201509015 201509016 201509017 201509018 201510001
201510002 201510003 201510004 201510005 201510006 201510007 201510008
201510009 201510010 201510011 201510012 201510013 201510014 201510015
201510016 201510017 201510018 201510019 201510020 201510021 201510022
201510023 201511002 201511003 201511004 201511005 201511006 201511007
201511008 201511009 201511010 201515002 201515003 201515004 201515005
201516008 201516020 201516022 201516023 201519012 201525001 201528024
201530008 201530009 201530010 201530011 201530012 201530013 201531003
201531004 201531005 201531006 201531007 201532008 201532009 201532010
201532011 201532012 201532013 201543006 201550005 201550006 201550007
201550008 201550009 201550010 201550011 201550012 201604001 201613007
201614006 201614007 201614008 201628008 201628010 201636027 201636028
201636029 201636030 201636031 201636032 201647001 201650005 201653001
201653002 201653003 201653004 201653005 201653006 201653007 201653008
201653009 201702006 201709020 201718003 201718004 201718005 201718006
201718007 201718008 201718009 201718010 201718012 201722007 201723002
201723003 201729009 201732029 201735005 201742006 201744006 201744007
201744008 201751001 201751002 201751003 201808001 201808002 201808003
201812001 201812002 201812005 201814001 201814002 201814005 201817012
201817013 201817014 201817016 201818005 201825003 201832005 201832006
201832008 201832009 201833015 201836006 201837005 201837006 201837007
201837008 201837009 201838002 201838003 201838004 201838005 201838006
201838007 201843005 201843006 201843007 201843008 201845006 201845029
201848002 201848009 201850001 201850002 201850003 201850004 201850005
201850006 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 202014006 202014008 202014009 202014010
202015004 202015005 202015006 202015007 202015008 202015009 202015010
202015011 202015012 202015013 202017001 202017002 202017003 202017004
202017005 202017006 202017011 202017012 202017013 202017014 202017018
202045011 202108001 202108002 202108003 202108004 202108005 202108006

• Gift v. Not a Gift**2501.01-00**

201205001 201207001 201208003 201208004 201208006 201208031 201209001
201209002 201210001 201210002 201243006 201342001 201345004 201345026
201345027 201345028 201407008 201418017 201418031 201418032 201432005
201433006 201434004 201434005 201436003 201521002 201521003 201521004
201527032 201544005 201642027 201642028 201642029 201642030 201707003
201707004 201707005 201928004 201932002 201932005 201932009 201932010
201947001 201947002 201947003 201947004 201947005 201947006 202116002
202116003 202116004

• Transfers of Intangible Property By Non-Resident Not Citizens**2501.03-00**

201250001

Section 2503	Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)	2503.00-00
	• Present v. Future Interests 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 202118008	
	• 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
	201634016 201634017 201634016 201634017 202006002 202006003 202006004 202006005 202006006 202007010 202020008 202020009 202020010	
Section 2516	Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax)	2516.00-00
	201206005 201901003	
Section 2518	Disclaimers	2518.00-00
	201208005 201245004 201516056 201803003 202045011	
	• Requirements for a Qualified Disclaimer	2518.01-00
	201516056	
	• <i>Time Limit</i>	2518.01-01
	201707003 201707004 201707005	
	• <i>Acceptance of Benefits</i>	2518.01-02
	201516056	
	• <i>Joint Property</i>	2518.01-03
	201516056	
	• <i>Passage Without Direction by Disclaimant</i>	2518.01-04
	201516056	
	• Disclaimer of Less than an Entire Interest	2518.02-00

	• <i>Severable Property</i> 201516056	2518.02-02
	• Disclaimer by Surviving Spouse 201516056	2518.04-00
Section 2519	Disposition of Certain Life Estates 201243004 201303003 201419001 201426016 201528014 201536010 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006 202116001 202118008	2519.00-00
Section 2522	Charitable and Similar Gifts (Deductible v. Not Deductible) 201321012 201323007 201845014 202016001 202016002 202016003 202016004 202016005 202016006 202047005	2522.00-00
	• Charitable Gifts 201908008	2522.01-00
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i> 201249002	2522.02-03
Section 2523	Gift to Spouse (Marital Deduction Allowed v. Not Allowed)	2523.00-00
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 201233011 202016001 202016002 202016004 202016005 202016006	2523.06-01
	• <i>Treatment of Joint and Survivor Annuities</i> 202016003	2523.06-04
Section 2524	Extent of Deductions 201718007	2524.00-00

Section 2601**Tax On Generation Skipping Transfers****2601.00-00**

201204001 201204002 201204003 201204004 201204005 201208005 201209003
201216010 201218001 201218002 201218003 201223012 201233008 201234016
201243001 201245007 201246004 201314017 201320009 201634016 201634017
202134003 202134004 201341005 201345005 201406008 201418001 201434019
201434020 201438016 201442042 201442043 201442044 201442045 201442046
201443004 201448018 201451005 201509002 201509003 201509004 201509005
201509006 201509007 201509008 201509009 201509010 201509011 201509012
201509013 201509014 201509015 201509016 201509017 201509018 201510009
201510010 201510011 201510012 201510013 201510014 201510015 201510016
201510017 201510018 201510019 201510020 201510021 201510022 201510023
201511002 201511003 201511004 201511005 201511006 201511007 201511008
201511009 201511010 201515002 201515003 201515004 201515005 201516008
201516019 201516020 201516022 201516023 201516036 201521002 201521003
201521004 201525001 201527011 201528029 201530008 201530009 201530010
201530011 201530012 201530013 201531003 201531004 201531005 201531006
201532008 201532009 201532010 201532011 201532012 201532013 201543006
201604001 201606002 201628008 201633022 201633023 201634016 201634017
201647001 201706002 201711002 201712003 201712004 201712005 201718014
201719008 201723002 201723003 201735005 201735009 201803003 201812001
201812002 201812005 201814001 201814002 201814005 201817002 201817003
201817012 201817013 201817014 201817016 201818005 201820007 201820008
201825007 201832007 201833015 201845006 201932001 201932002 201932003
201932004 201932005 201932006 201932007 201932008 201932009 201932010
201938004 201938005 201938006 201947001 201947002 201947003 201947004
201947005 201947006 202009012 202011001 202011002 202011003 202011004
202011005 202013001 202013002 202013003 202013004 202013005 202014006
202014007 202014008 202014009 202014010 202015004 202015005 202015006
202015007 202015008 202015009 202015010 202015011 202015012 202015013
202017001 202017002 202017003 202017004 202017005 202017006 202017011
202017012 202017013 202017014 202020008 202020009 202020010 202108001
202108002 202108003 202108004 202108005 202108006 202120003

• Effective Dates**2601.01-00**

201928004 201932001 202116002 202116003 202116004

• Exceptions**2601.03-00**

201735009

• Irrevocable Trusts**2601.03-01**

201205001 201207001 201208003 201208004 201208006 201208031 201209001
201209002 201210001 201210002 201243006 201320009 201345004 201345026
201345027 201345028 201407008 201417001 201417002 201418017 201418031
201418032 201432005 201433006 201434004 201434005 201436003 201528024
201642027 201642028 201642029 201642030 201702016 201702017 201702018
201706002 201707007 201707008 201735009

• Additions to Irrevocable Trusts**2601.03-05**

201342001 202120003

• Terminations of Interest in and Distributions From Trusts**2601.03-06**

201518002 201518003 201518004 201518005 201519012 201626016

• Constructive Additions**2601.03-08**

201250001 201418005 201425007 201735009

• Transitional Rules**2601.04-00**

201216010 201314017 201320009 201345005 201406008 201422011 201550013
201614015 201706002 201711002 201818005 201833015

	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	2601.04-01
	201322010 201322011 201322012 201322013 201322014 201322015 201345005 201416001 201516028 201516036 201527032 201707003 201707004 201707005 201818005 201833015	
	• <i>Amendments to Wills or Revocable Trusts</i>	2601.04-03
	201316004 201947001 201947002 201947003 201947004 201947005 201947006	
	• <i>Cases of Mental Incompetency</i>	2601.04-05
	201314017 201316004 201406008 201550013 201614015	
Section 2602	Amount of Tax	2602.00-00
	201516036	
Section 2612	Taxable Termination; Taxable Distribution; Direct Skip	2612.00-00
	201422005	
Section 2613	Skip Person and Non-Skip Person	2613.00-00
	201352001 201352002 201352003	
Section 2623	Taxable Amount in Case of Direct Skip	2623.00-00
	201352001 201352002 201352003	
Section 2624	Valuation	2624.00-00
	201352001 201352002 201352003	
Section 2631	GST Exemption	2631.00-00
	201250005	
Section 2632	Special Rules for Allocation of GST Exemption	2632.00-00
	201210008 201231002 201232028 201242002 201302001 201306002 201307004 201310011 201310012 201312018 201314032 201315014 201316011 201731005 201731006 201731010 202001002 202001003 202134005 202134006 202134007 201338013 201338042 201351007 201417003 201418003 201422014 201423014 201426015 201428003 201432008 201442017 201443002 201443013 201510029 201519014 201523003 201529002 201529003 201532017 201536007 201536012 201536013 201539001 201549025 201552006 201602001 201613009 201614016 201622005 201622006 201622013 201626020 201628007 201628018 201635005 201636020 201636022 201638017 201638020 201639002 201639003 201640013 201644001 201644002 201653013 201718026 201718031 201724007 201724008 201724015 201729007 201729018 201736017 201737006 201737007 201738008 201738009 201743004 201743005 201803001 201803002 201811003 201820015 201826001 201826006 201834005 201836004 201836007 201839003 201839012 201839014 201850008 201850009 201852005 201852006 201852007 201852008 201903001 201903002 201903003 201903004 201903005 201903006 201920001 201920002 201920003 201921001 201923022 201924001 201924002 201924015 201924016 201925001 201925013 201927013 201927014 201927015 201929003 201929004 201929005 201929006 201929010 201929011 201936001 201937009 201937010 201937011 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 201944008 202007011 202007012 202007013 202017009 202017010 202019011 202107001 202107002 202117002 202117003 202120001 202133006 202133007 202133008	
	• <i>Time and Manner of Allocation</i>	2632.01-00
	201252003 201252004 201314018 201316001 201316002 201320004 201633006 201633015 201929003 201929004 201929005 201929006	
	• <i>Deemed Allocation to Certain Lifetime Direct Skips</i>	2632.02-00
	201242005 201321005 201321006 201330015 202001002 202001003 201330015 201407001 201418026 201419004 201433008 201438001 201444019 201517001 201532031 201548001 201548002 201714008 201743004 201743005 201834005	
	• <i>Allocation of Unused GST Exemption</i>	2632.03-00
	201731006 201340014 201447013 201624015 201937011 202116006	

Section 2642	Inclusion Ratio	2642.00-00
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• Section 266; Carrying Charges	9100.05-00
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• Section 338(g); Election Under Section 1.338-1T(c)(1)	9100.06-00
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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T	9100.07-00
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• Section 367; Foreign Corporations	9100.08-00
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• Section 442; Accounting Periods	9100.09-00
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• Section 446	9100.10-00
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• Section 663; Special Rules Applicable to Sections 661 and 662	9100.12-00
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• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property	9100.15-00
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• Section 1502; Election to File Consolidated Return	9100.20-00
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• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation	9100.21-00
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• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00

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• Reg. 301.7701-3 Classification of Certain Business Entities

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	• Authority 201736021	9103.01-00
	• Practice 201329015 201330035 201330035	9103.02-00
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Royalties</i> 201519003	9114.01-12
	• U.S. Income Tax Treaties	9114.03-00
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	• <i>China</i> 201438020	9114.03-07
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	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
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Section 9999	Miscellaneous Issues 201213025 201310032 201319019 201333009 201421021 201432018 201504016 201637014 201637015 201750003	9999.00-00
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• Not Able to Identify Under Present List

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