

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.

UNMATCHED TRANSACTIONS

54 0000	201326001
168 3600	201646001
2010 0400	201612004 201701001
408A 0000	201204027
4191 0000	201520006
7803 0201	201520008
9100 3500	201612004 201701001
9411 0500	201520004

Section 1	Tax Imposed	1.00-00
	• Joint Returns and Surviving Spouses 201830012	1.02-00
	• Unearned Income of Minor Children 201729001	1.10-00
	• Maximum Capital Gains Rate 201515001	1.11-00
Section 2	Definitions and Special Rules	2.00-00
	• Certain Married Individuals Living Apart 201334041	2.03-00
Section 23	Credit for Adoption Expenses 201413009	23.00-00
	• Qualified Adoption Expenses - In General	23.01-00
	• <i>Domestic Re-Adoption After Final Foreign Adoption</i> 201509037	23.01-03
Section 25	Interest on Certain Home Mortgages (Credit for) 201931001 202140013	25.00-00
Section 25A	Hope and Lifetime Learning Credits 201509030	25A.00-00
Section 32	(Former Section 43 Redesignated Section 32) Earned Income Credit 201931008	32.00-00
Section 34	Certain Users of Gasoline and Special Fuels 201203015	34.00-00
Section 38	General Business Credit 201310001 201548006 201640010	38.00-00
Section 39	Carryback and Carryforward of Unused Credits 201548006	39.00-00
Section 40	Alcohol Used as Fuel 201203015	40.00-00
Section 41	Credit for Increasing Research Activities 201423023 201650012 201718011 202327015	41.00-00
Section 42	Low-Income Housing Credit 201206002 201218006 201223005 201243011 201311007 201324014 201338010 201352009 201429005 201431001 201436046 201441002 201444013 201451018 201501005 201505037 201516061 201518011 201527017 201535003 201539020 201552012 201606018 201606021 201606022 201606023 201606026 201616007 201724005 201742020 201813005 201832002 202015016 202033001 202050013 202144014 202144015 202202002 202236002 202244012 202251006 202313005 202343031 202346007 202350013	42.00-00
	• Qualified Basis 201515007	42.03-00
	• Responsibilities of Housing Credit Agencies	42.13-00
	• <i>Qualified Allocation Plan</i> 201527017	42.13-01
	• Secretary's Authority to Provide Regulations	42.14-00
	• <i>Correction of Administrative Errors and Omissions</i> 201237013 201342003	42.14-01

Section 43	Enhanced Oil Recovery Credit 202203005	43.00-00	
Section 45	Electricity Produced from Certain Renewable Sources 201205005 201210022 201210023 201216017 201223002 201224001 201226002 201226003 201235002 201236007 201236008 201237007 201237008 201238013 201242012 201246012 201308021 201311003 201319001 201319002 201319004 201320003 201322003 201322004 201322005 201326002 201326003 201326004 201326005 201329002 201330005 201520002 201520003 201308021 201330005 201332005 201332006 201334008 201344004 201345003 201407006 201407007 201418027 201418028 201418029 201419006 201419008 201421008 201421009 201424019 201430008 201430009 201430010 201440016 201440017 201441005 201442001 201448007 201448008 201448009 201448010 201448011 201448012 201448013 201448014 201503002 201506005 201510026 201514004 201516038 201516039 201519019 201519024 201520002 201520003 201524018 201528032 201528033 201533001 201533002 201538004 201538005 201825025 201825026 201923019 201946007 202020011	45.00-00	
Section 45B	FICA Tax Credit on Employee Tips 201347020	45B.00-00	
Section 45C	(Formerly Section 28) Clinical Testing Expenses for Certain Drugs 201802003	45C.00-00	
	• Clinical Testing 201524021	45C.03-00	
	• Coordination with Section 41 Credit	45C.04-00	
	• <i>Expenses in Base Period Research Expenses</i> 201740018	45C.04-02	
	• Limitation In Case of Certain Regulated Companies	46.06-00	R
	• <i>Special Rule for Ratable Flow-Through</i> 201318004 201318005 201318006	46.06-02	R
Section 47	Rehabilitation Credit 201228019 201234020 201412005 201450006 201641022 201725001 201907003 201924011 202122007	47.00-00	
	• General Rule; Percentages 201228015 201228016 201418035	47.01-00	
Section 48	Energy Credit; Reforestation Credit 201208035 201308005 201326008 201326009 201308005 201426013 201444025 201450013 201523014 201524024 201550023 201550024 201611011 201949002	48.00-00	
Section 50	Special Rules for Computing Investment Credit 201310001 201412005 201426013 201507020 201550023 201550024 201640010 201641022 201725001 201949002 202122007 202247006	50.00-00	
	• Recapture on Disposition	50.01-00	
	• <i>Early Disposition</i> 201507020	50.01-01	
	• Prior Rules Applicable 201505038	50.04-00	
Section 51	(Was Formerly Section 44B) Targeted Jobs Credit 202205024	51.00-00	
Section 53	Credit for Prior Year Minimum Tax Liability 201246034 201638029 202209012	53.00-00	
Section 56	Adjustments In Computing Alternative Minimum Taxable Income 201226021 201444040	56.00-00	

	• Adjustment Based on Energy Preferences	56.54-00
	• <i>Intangible Drilling Cost Preference</i>	56.54-04
	201710023 201722028	
Section 57	Items of Tax Preference	57.00-00
	• Intangible Drilling Costs	57.03-00
	201235010	
Section 59	Other Definitions and Special Rules	59.00-00
	201324008 201422016 201422022 201422023 201422024 201430012 202342010 202344014	
	• Optional 10-year Writeoff of Certain Tax Preferences	59.05-00
	• <i>Elections</i>	59.05-04
	202143009 202224006	
	• <i>Research and Experimental Expenditures</i>	59.05-08
	201236013 202143009	
Section 59A	Environmental Tax	59A.00-00
	202109001	
Section 61	Gross Income v. Not Gross Income	61.00-00
	201207001 201208003 201208004 201218003 201221002 201221004 201223012 201235001 201238004 201243004 201245007 201252005 201307005 201310039 201311002 201322023 201323006 20134003 20134004 201338005 201342001 201342010 201401001 201406001 201415011 201417007 201418007 201423020 201424004 201429022 201433015 201436005 201436043 201442065 201443004 201501010 201504005 201504011 201516022 201516023 201532016 201607004 201617002 201619009 201628008 201636036 201636037 201651002 201651012 201702005 201702006 201705003 201722004 201722007 201743010 201831011 201904004 201918016 201928004 202035011 202041002 202041005 202047002 202108001 202108002 202108003 202108004 202108005 202108006 202114020 202133005 202138001 202146001 202216001 202216002 202216003 202216004 202216005 202216006 202221002 202237010 202301009 202313006 202317001 202317010 202317011 202318008 202318010 202318011 202318012 202318013 202318014 202322005 202330006	
	• Return of Capital v. Income	61.02-00
	201444001	
	• Taxes Paid by Another	61.04-00
	202318001	
	• Bargain Purchase	61.05-00
	201636036 201636037	
	• <i>Dividend</i>	61.05-04
	201636036 201636037	
	• Compensation for Services	61.09-00
	202035011	
	• <i>Paid Other Than Cash</i>	61.09-07
	202035011	
	• <i>Discharge of Indebtedness</i>	61.09-18
	201525010	
	• Refunds and Reimbursements	61.13-00
	201401001 201617002 202132009	
	• <i>Moving Expenses</i>	61.13-06
	201617002	

	• Rents and Royalties	61.16-00
	• <i>Lease v. Sale</i> 201351022	61.16-03
	• <i>Improvements by Lessee</i> 201436048	61.16-09
	• Discharge of Indebtedness 201228023 201310031 201321019 201743011 202017023 202203009	61.22-00
	• Damages, Court Awards, Settlements 201203013 201208030 201306018	61.28-00
	• <i>Return of Capital--Basis</i> 201208030	61.28-03
	• Assignments 201552001	61.30-00
	• <i>Anticipatory Assignment of Income</i> 201232024 201551006	61.30-03
	• Indians	61.32-00
	• <i>Income Directly Derived From Land</i> 201710026	61.32-01
	• Governmental Benefits and Subsidies 201429022 201527018 201743010 201815005 201816004	61.40-00
	• Recovery of Items Previously Deducted--Tax Benefit 201625019	61.44-00
	• Fringe Benefits 201350032	61.53-00
Section 62	Adjusted Gross Income Defined	62.00-00
	• Trade and Business Deductions of Employees	62.02-00
	• <i>Reimbursements</i> 201219021	62.02-02
Section 63	Taxable Income Defined 201309013	63.00-00
Section 67	2-Percent Floor on Miscellaneous Itemized Deductions 202125009	67.00-00
Section 71	Alimony--Separate Maintenance Payments 201206005 201531013 201648001	71.00-00
Section 72	Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income) 201221032 201240018 201322035 201632004 201351020 201417025 201424014 201443015 201510060 201515001 201519001 201625001 201831006 201848011 201945001 201945002 201945003 201945004 201945005 201945006 201945007 201945008 201945009 201946002 201946003 201946004 201946005 201946006 201946008 201946011 201948002 202024008 202024009 202031008 202047008 202052004 202052005 202052006 202104001 202109002 202109003 202114005 202114006 202115005 202115006 202116007 202117006 202117008 202117009 202118002 202144003 202144004 202217003 202218007 202225004 202225005 202232004 202232005 202232012 202232013 202233012 202233013 202235005 202250010 202250011 202250012 202250013 202304001 202314007 202314008 202341002 202341003	72.00-00
	• Exclusion Ratio 201519001	72.01-00

	• Investment in Contract 201515001 201519001	72.02-00
	• Employee Contributions 201519001	72.05-00
	• Amounts Not Receivable as Annuities 201519001 201617004	72.07-00
	• Loans As Distributions	72.16-00
	• <i>Exception For Certain Loans</i> 201736022	72.16-01
	• Required Distributions Where Holder Dies 201302015 201302016 201330016 201330016 201532026 201617004	72.19-00
	• <i>Exceptions</i> 201302015 201302016 201532026	72.19-01
	• Tax on Early Distributions from Qualified Retirement Plans 201417025 201527042	72.20-00
	• <i>Substantially Equal Payments</i> 201235029 201434030	72.20-04
	• Treatment of Modified Endowment Contracts 201617004	72.22-00
Section 78	Dividends Received From Certain Foreign Corporations by Domestic Corporations Choosing Foreign Tax Credit 201320014	78.00-00
Section 79	Group-Term Life Insurance--Employees (Payments Included v. Not Included) 201350032 201542003	79.00-00
Section 83	Property Transferred in Connection With Performance of Services 201348012 201528001 202035011 202042010	83.00-00
	• Election to Include in Gross Income in Year of Transfer 201438006 201606015	83.02-00
	• <i>Time for Making Election</i> 201405008	83.02-03
	• <i>Revocability of Election</i> 201322007 201441006 201625007 201625008 201625010 201644015 201644016 201644017 202127038 202149009	83.02-04
	• Special Rules	83.03-00
	• <i>Substantial Risk of Forfeiture</i> 201947010	83.03-01
Section 101	Certain Death Benefits (Excluded v. Not Excluded From Gross Income) 201217017 201235006 201443015 201736019 202018003	101.00-00
	• Life Insurance Proceeds Payable by Reason of Death	101.01-00
	• <i>Transfer for Consideration</i> 201308019 201308019 201332001 201423009 201426005 202126003	101.01-02
	• Flexible Premium Contracts Before 1985 201617004	101.05-00
Section 103	Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations) 201213010 201537022 201735020 202139008	103.00-00

	• State and Local 201830006	103.02-00
	• <i>Political Subdivisions</i> 201334038 201445002 201816007	103.02-01
	• <i>On Behalf Of</i> 201442037 201702009 202105007	103.02-02
Section 104	Compensation for Injuries and Sickness (Excluded v. Not Excluded) 201210012 201313018 201317007 201342007 201415011 201702008 201702015 201703013 201719025 201819004 201845020 201950004 202035001 202050009 202111009 202235004	104.00-00
	• Health and Accident Insurance 201313018 201342007 201544019	104.01-00
	• Workmen's Compensation 201211003 201315001 201318001 201340005 201343013 201347012 201352006 201441004 201521009 201606020 201637006 201643003 201819004 202035001 202111009	104.02-00
	• Damages 201248019 201311006 201327002 201328022 201346010 201702008 201702015 202050009	104.03-00
Section 105	Accident and Health Plans (Excluded v. Not Excluded) 201410030 201413006 201527040 201547006 201601012 201611003 201622031 201639001 201703013 201719025 201805002 202023001 202317020 202323006 202326003	105.00-00
	• Expended for Medical Care 201410030	105.02-00
Section 106	Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded) 201245010 201345020 201410030 201413004 201413006 201527040 201528004 201547006 201601012 201611003 201622031 201639001 201703013 201719025 201805002 202023001 202326003	106.00-00
	• Contributions by Employees 201640015	106.01-00
Section 108	Income From Discharge of Indebtedness 201218011 201228023 201316009 201316010 201325004 201338007 201420007 201420008 201420009 201432009 201447011 201451006 201509020 201509021 201509022 201509023 201509024 201509025 201516035 201528003 201815016 202017023 202048001 202112003 202119004	108.00-00
	• Exclusion From Gross Income 201212002 201212003 201212004 201212005 201212006 201212007 201316009 201316010 201338007 201415002 201420007 201420008 201420009 201432009 201447011 201451006 201451023 201519011 201528003 201637008 201750015 202048001 202119004 202205022 202205023	108.01-00
	• <i>Title 11 Case</i> 201510025	108.01-01
	• <i>Insolvent Taxpayer</i> 201718023	108.01-02
	• Reduction of Tax Attributes 201316009 201316010 201338007 201420007 201420008 201420009 201432009 201447011 201451006 202048001 202119004	108.02-00

	• <i>Election to Reduce Basis of Depreciable Property First</i> 201212002 201212003 201212004 201212005 201212006 201212007 201316009 201316010 201338007 201420007 201420008 201420009 201432009 201447011 201451006 201528003 201637008 201637009 201750015 202048001 202205022 202205023	108.02-01
	• Meaning of Terms and Special Rules 201510025	108.03-00
	• General Rules for Discharges of Indebtedness 201250022	108.04-00
	• <i>Debt Acquisition By Related Person</i> 202139001	108.04-01
	• <i>Indebtedness Contributed to Capital</i> 202112003	108.04-03
	• Student Loans 201815016	108.05-00
Section 111	Recovery of Certain Items Previously Deducted (Excluded v. Not Ex-cluded) 201530022 201545026 201625019 201702029 201825012 201927001	111.00-00
	• Did Not Reduce Income Tax 201423020	111.01-00
	• Tax Refunds 201423020	111.06-00
Section 115	Income of States, Municipalities, etc. 201202012 201210014 201219006 201219012 201225007 201230017 201230019 201237005 201244010 201245017 201248011 201303008 201308010 201308011 201310010 201310026 201314021 201314022 201314023 201314024 201634012 201308010 201308011 201338029 201338034 201346006 201441003 201442037 201509001 201515016 201516031 201528010 201537019 201538011 201550026 201551001 201551002 201606004 201634012 201635004 201652001 201712001 201712002 201714001 201718001 201720001 201735001 201736015 201742002 201818008 201818009 201821002 201821003 201821004 201837011 201844001 202031003 202035004 202040007 202046009 202050003 202102003 202326003 202334002	115.00-00
	• Indirect Burden on the State 201607025	115.01-00
	• Essential Governmental Function 201219006 201225007 201237005 201310010 201330008 201330008 201338029 201425001 201425010 201441003 201509001 201515016 201528010 201538011 201550026 201551001 201551002 201635004 201818008 201818009 202019026 202031003 202050003 202334002	115.03-00
	• Income Accruing to the State 201606004 201635004 201742002 201930004 202050003 202334002 202337009	115.06-00
	• <i>Accruing to the State v. Accruing to Nongovernmental Persons</i> 201606004 201742002 202019026	115.06-02
	• Filing Requirements 201550026 201551001 201551002 201735001 201736015 201844001 202046009	115.07-00
Section 117	Qualified Scholarships 201302023	117.00-00
	• Scholarship or Fellowship Grant 201302023	117.02-00

	• Limitation 201705001	117.05-00
	• <i>Other Services</i> 201328020	117.05-02
	• <i>Required As Condition</i> 201328020	117.05-03
	• <i>Reporting and Withholding Requirements</i> 201705001	117.05-06
	• Qualified Tuition Reduction 201516030	117.06-00
	• <i>Discrimination in Favor of Highly Compensated Employees</i> 201516030	117.06-05
Section 118	Contributions to the Capital of a Corporation 201221002 201532029	118.00-00
	• Contributions by Shareholders	118.01-00
	• <i>Nonshareholder Contributions</i> 201813016	118.01-02
	• Contributions in Aid of Construction 201813016	118.02-00
Section 119	Meals or Lodging Furnished for Convenience of Employer (Excluded v. Not Excluded) 201903017	119.00-00
Section 121	Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a)) 201221004 201428008 201944006	121.00-00
	• General Requirements 201628002	121.01-00
Section 125	Cafeteria Plans 201413005 201413006 202317020 202323006	125.00-00
Section 129	Dependent Care Assistance Programs 202317020	129.00-00
Section 130	Certain Personal Injury Liability Assignments 201435006 202127039	130.00-00
	• Qualified Funding Asset 201348006 201431002 202127039	130.01-00
	• Qualified Assignment 201435006 202127039	130.02-00
Section 131	Certain Foster Care Payments	131.00-00
	• Difficulty of Care Payments 201623003 201624012 202243009	131.02-00
Section 132	Certain Fringe Benefits 201302039 201810007	132.00-00
	• Working Condition Fringe 201201003	132.03-00
	• De Minimis Fringe 201350037 201903017	132.04-00

	• <i>In General</i> 201219021	132.04-01
	• <i>Certain Eating Facilities</i> 201903017	132.04-02
	• Transit Passes / Van Pools 201532016 201949019	132.10-00
Section 136	Energy Conservation Subsidies Provided by Public Utilities 201607004	136.00-00
Section 141	Private Activity Bond; Qualified Bond 201213010 201216009 201228029 201346002 201412011 201630011 201641002 201726007 201739002 202144007 202205016 202205017 202229002	141.00-00
	• Private Business Tests 201346002 201727003 202205016 202205017	141.01-00
	• <i>Business Use Test</i> 201435013 201830006	141.01-01
	• <i>Security or Payment Test</i> 201346002 201519015 201830006 202144007	141.01-02
	• <i>Output Facilities</i> 201507002 201830006	141.01-04
	• Private Loan Financing Test 201246007 201246032	141.02-00
	• Nongovernmental Output Property Acquired 202046004	141.03-00
	• Qualified Bond 201847001	141.05-00
	• Management Contracts 201228029 201338026 201338031 201412011 201622003 202229002	141.07-00
	• <i>Safe Harbor</i> 201338026	141.07-01
Section 142	Exempt Facility Bond 201232006	142.00-00
	• Special Rules	142.02-00
	• <i>Governmentally Owned</i> 201918008	142.02-01
	• Airports, Docks and Wharves, and Mass Commuting 201847001	142.03-00
	• Qualified Residential Rental Project 201232006 201606018 201606026 201910020	142.04-00
	• <i>20/50 Test</i> 201232006	142.04-01
	• <i>40/60 Test</i> 201232006	142.04-02
	• Furnishing Water 201507002	142.05-00
Section 143	Mortgage Revenue Bonds; Qualified Mortgage Bond and Qualified Veterans' Mortgage Bond 201723017	143.00-00

Section 144	Qualified Small Issue Bond; Qualified Student Loan Bond; Qualified Re-development Bond 202235010	144.00-00
	• Student Loan Bonds; Defined 201447023	144.02-00
Section 146	Volume Cap 201528005 201615008 202008005	146.00-00
	• Carryforward of Allocation 201528005 201615008 202008005 202206018 202224001	146.07-00
Section 147	Other Requirements Applicable to Certain Private Activity Bonds 201430001	147.00-00
	• No Sky Boxes, Airplanes, etc. 201847001	147.05-00
	• Public Approval Requirement 201430001	147.06-00
Section 148	Arbitrage 201424002 201435013 201502008 201538013 201723017 201727003 202309014 202326019	148.00-00
	• Higher Yielding Investment 201435013	148.02-00
	• Temporary Period Exception 202309014	148.05-00
	• Penalty in Lieu of Rebate 201539029	148.09-00
Section 149	Bonds Must Be Registered To Be Tax Exempt; Other Requirements	149.00-00
	• Registration Required Bond 201806007	149.01-00
	• Advance Refundings 201811009 201843009	149.03-00
Section 150	Definitions and Special Rules 201326007 201528035 201726001 201811009	150.00-00
	• General Rules	150.01-00
	• 501(c)(3) Organization 201748011	150.01-04
	• Qualified Scholarship Funding Bond 201528035 201726001	150.04-00
Section 152	Dependent Defined 201212016 201415011	152.00-00
	• Support Test for Children of Divorced Parents	152.08-00
	• Release of Exemption 201602009	152.08-02
Section 162	Trade or Business (Deductible v. Not Deductible) 201213023 201247010 201308027 201310039 201308027 201333005 201341029 201341031 201343003 201350008 201350009 201350010 201350026 201350027 201350028 201350029 201350030 201350031 201412002 201437004 201440027 201451014 201536006 201548011 201552028 201617002 201651014 201718029 201724012 201803005 201825027 201912001 202005019 202018005 202019023 202050015 202053010 202129001 202139004 202308010 202335013 202349003	162.00-00

• Trade or Business v. Not a Trade or Business 201528026	162.01-00
• <i>Allocation Between Business and Personal</i> 202045012	162.01-07
• <i>Reasonable Expectation of Profit v. No Reasonable Expectation</i> 201543013	162.01-08
• Ordinary and Necessary (See Also Specific Headings Infra This Section) 201528026	162.02-00
• Certain Goods and Services	162.04-00
• <i>Capture Insurance</i> 201219009 201219010 201219011 201224018 201533011	162.04-03
• Certain Business Expenses	162.05-00
• <i>Compromise Settlement of Claims</i> 201825027 202203009	162.05-03
• <i>Campaign, Political, etc., Expenses</i> 201616002	162.05-10
• Compensation	162.07-00
• <i>Payment of Insurance Premiums</i> 201228037	162.07-31
• Cost of Goods Sold	162.15-00
• <i>Cost of Materials</i> 201614037	162.15-02
• Repairs	162.16-00
• <i>Capital Expenditure v. Repair</i> 202318008	162.16-04
• Expenditures Against Public Policy 201308027 201308027	162.21-00
• <i>Fines and Penalties</i> 201308027 201308027 201513003 201528026 201623006 201748008 201825027 202129014	162.21-01
• <i>Kickbacks, Rebates, etc.</i> 202003004	162.21-05
• Lobbying and Political Expenditures	162.24-00
• <i>Lobbying Activities</i> 201543013	162.24-12
• Legal Expenses	162.25-00
• <i>Expenses of Another Individual or Entity</i> 201747006	162.25-18
• Related to Trade or Business 202053010	162.27-00
• Gift v. Deductible Expense 201543013	162.29-00
• Stock Reacquisition Expenses 201204010	162.34-00
• Health Insurance Costs of Self Employed Individuals 201912001	162.35-00

	• Million Dollar Cap - Executive Employee Compensation	162.36-00
	• <i>Covered Employees</i> 201321017 201543003 201725024	162.36-02
	• <i>Outside Directors</i> 201733004	162.36-05
Section 163	Interest	163.00-00
	201207009 201224027 201224028 201313013 201316003 201646003 201405005 201442052 201451027 201518009 201721015 202205015	
	• Installment Purchases 201405005	163.01-00
	• Limitation on Investment Interest in General	163.03-00
	• <i>Investment Interest</i> 201217003	163.03-02
	• <i>Investment Income and Expenses</i> 201213008 201214004 201217004 201745007	163.03-03
	• Personal Interest in General 201306018	163.05-00
	• Qualified Residence Interest 201201017	163.06-00
	• <i>Acquisition Indebtedness</i> 201201017 201328023	163.06-01
	• <i>Home Equity Indebtedness</i> 201201017	163.06-02
	• Original Issue Discount	163.07-00
	• <i>S Corporations</i> 201405005	163.07-07
	• Registration-required Obligations 202039001 201504004 201610015 201614026 202110007 202210018 202210019 202210020 202327003 202327004	163.08-00
	• Limitation on Deduction for Certain Interest Paid By Corporation to Related Person 201202021	163.10-00
	• <i>Affiliated Group Rules</i> 202141007	163.10-05
	• Disqualified Debt Instruments 201336018 201517003	163.13-00
	• Repurchase Premium 201707006	163.17-00
Section 164	Taxes	164.00-00
	201202004 201309004 201442020 201452015 201516007 201537015 202007016	
	• Real Property Taxes 201232018 201310029	164.01-00
	• Taxes Assessed Against Local Benefits 201310029	164.09-00
	• Other 201531016	164.12-00

Section 165	Deductions For Losses	165.00-00
	201240007 201240015 201306018 201308025 201325007 201328031 201612003 201308025 201343021 201351020 201411030 201451004 201451014 201511018 201511022 201515001 201529008 201642035 201737011 201829004 201830005 201910001 202004010 202044006 202224010 202302011	
	• Limitations on Losses of Individuals - Transaction Entered Into For Profit 201515001	165.03-00
	• Limitations on Losses of Individuals - Casualty and Theft 201213022 201346009 201445009	165.04-00
	• Worthless Securities 201252008 201333012 201524016 201552026 201610004 201650013 201829004 201830005 202140002	165.06-00
	• <i>Securities In Affiliated Corporations</i> 201314005 201325007 201347002 201829004	165.06-02
	• <i>Other</i> 201548003	165.06-03
	• Disaster Losses 201306017 201542002 202002014 202325007	165.07-00
	• Wagering Losses 201539028 202042015	165.08-00
	• Other 201552026	165.11-00
	• Abandonment Losses 201612003 202302011	165.13-00
Section 166	Bad Debts	166.00-00
	201328031 201515018 201602005 201842006 202224011	
	• Partially Worthless Debt 201642034	166.03-00
	• Worthless Securities 201450011	166.05-00
	• Other 201302024	166.06-00
Section 167	Depreciation	167.00-00
	201221002 201317003 202247006	
	• Property Used in the Trade or Business 201330034 201330034	167.01-00
	• Reasonable Allowance 201625011	167.03-00
	• Basis 201214007 201249013	167.07-00
	• Tangibles	167.13-00
	• <i>Buildings</i> 201515007	167.13-05
	• Date Property Placed in Service 201205005 201302007 201311003 201326008 201326009	167.19-00
	• Public Utility Property 201718017 201722006 202020011 202303003	167.22-00

	• <i>Normalization Rules</i>	167.22-01
	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 202142002 202205002 202213001 202239002	
	• Computer Software	167.28-00
	201549024	
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 202050002 202051001 202051002 202052001 202141001 202145023 202230005 202243002 202247006 202309004 202315007 202329008 202330008	
	• Recovery Period	168.18-00
	201216029	
	• Classification of Property	168.20-00
	201216029 201243003 201244015 201310028 201404001 201509029 201543001	
	• <i>Assigned</i>	168.20-01
	201539024	
	• Public Utility Property	168.24-00
	202017027 202032002 202042005 202046007 202047004 202130005 202131004 202140014 202208005	
	• <i>Normalization Rules</i>	168.24-01
	201816005 201824005 201824006 202009014 202010002 202017015 202033002 202124003 202150003 202206010 202211004 202227002 202350001	
	• Property Used Predominantly Outside the United States	168.25-00
	201216008 201510038	
	• Alternative Depreciation System (ADS)	168.29-00
	201316006 201316007	
	• <i>Outside the United States</i>	168.29-01
	201324005 201324006 201943021	
	• <i>Tax-Exempt Use Property</i>	168.29-02
	201436048 201606005 201722001 201737002	
	• Redeterminations, Changes in Use	168.32-00
	201228036 201450001	
	• Retirements	168.35-00
	201710006	
Section 169	Amortization of Pollution Control Facilities	169.00-00
	• Election of Amortization	169.02-00
	201217015	
Section 170	Charitable, Etc. Contributions and Gifts	170.00-00
	201321012 201437004 201551003 201608012 201641021 201848005 202002011 202027003 202047005 202236010	

	• 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 202302012	170.12-09
	• Qualified Conservation Contribution 201212009 201212010 201239008 201334039 202002011 202020002 202141022	170.14-00
	• <i>Conservation Purpose</i> 202130014	170.14-03
	• 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 202120015 202219015	172.00-00
	• Carryback and Carryover 201228013 201233006 201249004 201309013 201310025 201335007 201532004 201616009 201628003 201919012 201928014 202335014 202349011	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 202342010 202344014	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 194	Contributions to Employer Liability Trusts	194.00-00
	• Amortization of Reforestation Expenditures 202228014	194.10-00
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 202119007 202120005 202224011	197.00-00
	• Certain Elections for Intangible Property 201214014	197.01-00
Section 212	Expenses for Production of Income 202050015 202053010	212.00-00
Section 213	Medical, Dental, etc., Expenses 202114001 202311001	213.00-00
	• Medical Care 201933005 202311001	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)	263.00-00
	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 202052002 202121002 202124005 202125003 202129001 202150007 202206012 202208001 202209011 202231003 202240001 202308010 202324001 202335013 202341008 202349003	
	• 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>Payment for Cancellation</i> 202224010	263.08-03
	• <i>Acquisition Costs</i> 201442021 201528012 201549020 201624021	263.08-04
	• Acquisition of Property, Intangibles 201543014 201614037 202121009 202304009	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 202224005 202309001	263.16-00
	• Interest and Carrying Costs - Straddles 201212014 201310027	263.21-00
Section 263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses	263A.00-00
	201504011	
	• 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 202205024	280E.00-00
Section 280G	Golden Parachute Payments	280G.00-00
	• Definitions	280G.01-00

	• Control Requirement Met 201601001	304.03-00
Section 305	Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution) 201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016 201505035 201516047 201544015 201550017 201631005 201709011	305.00-00
	• Stock Dividends 201304002 201404005 201446013 201447019 201516047 201537020	305.01-00
	• Distributions in Lieu of Money 201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015 201552011 201607003 201629003 201631005 201637013 201709011 201717005	305.03-00
	• Disproportionate Distributions 201213011 201404005 201446013 201537020 201604008 201717005	305.04-00
	• Deemed Distributions 201604008	305.13-00
Section 306	Dispositions of Certain Stock 201308001 201308001	306.00-00
	• Section 306 Stock v. Not 306 Stock 201308001 201308001	306.01-00
Section 311	Taxability of Corporation on Distribution 201352007 201405005 201421015 201511020	311.00-00
	• With Respect to its Stock 201405005 201835001	311.01-00
Section 312	Effect on Earnings and Profits (Decrease v. No Decrease) 201330002 201330002 201637010	312.00-00
	• Computations of Earnings and Profits 201601001	312.01-00
	• Tax Free Distributions 202244008 202246005	312.06-00
	• 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

	• Liquidation v. Reorganization 201921002	337.07-00
	• Section 332 Liquidations 201404004 201921002	337.10-00
	• Loss on Stock of Subsidiary 201606017 201606025	337.13-00
	• Conversion to Tax Exempt 201725017	337.14-00
	• <i>Transfer of Substantially All Assets to Tax Exempt</i> 201404004	337.14-01
	• Loss Disallowance 201310015 201606017 201606025	337.16-00
	• <i>Basis Reductions on Deconsolidation</i> 201521008	337.16-01
	• <i>Allowable Worthless Stock Loss</i> 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	337.16-02
Section 338	Certain Stock Purchases Treated as Asset Acquisitions 201211009 201213013 201214012 201351004 201412012 201429016 201435002 201702035 202114014 202131008 202131009 202133012 202135001 202137001 202210015 202224004 202226008 202240004 202309010	338.00-00
	• Express Election 201214018 201412012 201924014 202114014 202131008 202131009 202133012 202135001 202137001 202226008 202240004 202309010	338.01-00
	• <i>Time in which Election must be made</i> 201206010 201246021 201632019 201338011 201437005 201438018 201503007 201510037 201530017 201534007 201611016 201738002 201826004 201835003 201850019 201924005 202037010 202114014 202131008 202135001 202137001 202210015 202224004 202240004 202309010	338.01-02
	• Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035	338.02-00
	• Consistency Rules 201213013 201214012	338.04-00
	• Elective Recognition of Gain or Loss by Target Corporation - Together with Nonrecognition of Gain or Loss on Stock Sold by Selling Consolidated Group 202334005	338.05-00
	• 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 346	(Amended-1982) Partial Liquidation Defined 202146006	346.00-00

Section 351	Transfer to Corporation Controlled by Transferor	351.00-00
	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 202048003 202125001 202309002	
	• Control v. No Control by Transferor	351.01-00
	201224006 201242007 201306006 201326014 201333007 201506008 201601001 201818010	
	• Series of Transactions	351.02-00
	201212001 201506008 201531014	
	• "Property" Defined	351.05-00
	201506008 201552026	
	• Constructive Exchange	351.11-00
	201350001	
	• Section 351 v. Section 304 (See Also 0304.01-01)	351.12-00
	201228034	
	• Investment Company Exception	351.13-00
	201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020 201810005 202016013	
	• Non-Qualified Preferred Stock	351.14-00
	201716045	
	• Exceptions	351.15-00
	201552026	
Section 354	Exchanges of Stock and Securities in Certain Reorganizations	354.00-00
	202050014 202309002	
	• Exchange v. Liquidation	354.01-00
	201423010	
	• Substantially All of the Assets	354.05-00
	201731008 202050014	

Section 355

Distribution of Stock and Securities of a Controlled Corporation

355.00-00

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

• Spin-Off

355.01-00

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

	• <i>Split-Off</i>	355.01-01
	201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201731003 201308017 201308018 201330002 201330007 201337003 201350007 201352007 201403002 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005 201512001 201625012 201625013 201851004 201920008 201923003 201945016 201949013 202019016 202026001 202031006 202033005 202108010 202132005 202151001 202211009 202218002 202220003 202224002 202231013 202235002 202243003 202244009 202304005 202309013 202332001 202343025 202345008	
	• <i>Split-Up</i>	355.01-02
	201402002 201418018 201423012 201921010 201931005 201940007 202010003 202033003 202201005	
	• Non Pro Rata Distributions, etc.	355.02-00
	201233016 201625012 201625013	
	• Active Business	355.03-00
	201219003 201251006 201634010 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 201542004 201551009 201605016 201606014 201607003 201624004 201625012 201625013 201626002 201633009 201634010 201637013 201643008 201706005 201730010 201818010 201827008 201834006 201930011 201940007 201948001 201949012 202009002 202029003 202033005 202036001 202045001 202132006 202340015	
	• <i>Five-Year Requirement</i>	355.03-01
	201251006 201528016 201624004 201633009 201643008 201706005 202009002 202150004	
	• Business Purpose	355.04-00
	201308017 201308018 201308017 201308018 201730010	
	• Control	355.05-00
	201437013 201527003 201818010 202218002	
	• <i>Distribution of Control</i>	355.05-01
	201731004 201437013 201605016 201703012 201945022 202218002 202248008	
	• Device	355.06-00
	201734004 201743017 202051009 202113007	
	• Continuity of Interest	355.07-00
	201644018 202033005	
	• Distributions Within a Consolidated Group	355.09-00
	201305003 201352007 201445008 201730010	
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled	355.10-00
	201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001 201740015 201748007 201801005 201801012 201943001 202026001 202114017 202126005 202145020 202224002	
Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized)	356.00-00
	201424017 201721014	
	• Reorganization Exchange	356.01-00
	• <i>Series of Transactions</i>	356.01-02
	201614017	
	• Securities as "Other Property"	356.02-00
	201527003	

Section 357	Assumption of Liability (Gain Recognized v. Not Recognized) 202244008 202246005	357.00-00
	• Liabilities in Excess of Basis	357.02-00
	• <i>In General</i> 201721002	357.02-01
	• <i>Exceptions</i> 201230008 201348006 201431002 201542004 201627001 201703012	357.02-02
Section 358	Basis to Distributees 202051009 202218002	358.00-00
	• Allocation of Basis 201411006 201437007 202218002 202244008 202246005	358.02-00
	• Assumption of Liabilities 201721002	358.03-00
Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized) 201228033 201634010 201409003 201504007 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010 201802007 201818010 201833011 201839006 201852015 201925004 201949013 201949014 202019016 202022004 202026001 202036005 202051009 202123006 202132005 202151001 202152010 202220003 202224012 202231004 202231013 202244009 202304005 202322006 202330002 202332001 202339007 202344013 202350010	361.00-00
	• Exchanges Not Solely in Kind 201423010 201440014 201910004	361.01-00
	• Distributions 201607003 201627001 201827006 201839006 201925004 201949014 202019016 202151004 202231004 202244008 202244009 202246005 202332001 202350010	361.02-00
	• <i>Distributions of Appreciated Property</i> 201721014	361.02-01
	• <i>Certain Transfers to Creditors</i> 201228033 201731004 201409003 201511001 201537004 201601001 201627001 201703012 201721002 201802007 201833011 201839006 201851005 201852015 201925004 202019016 202022004 202050014 202051009 202139006 202231004 202244009 202322006 202330002 202332001 202350010	361.02-02
Section 362	Basis to Corporations 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028 201839013 202050010 202051009 202203010	362.00-00
	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201701005 201418013 201418041 201418042 201505028 201521011 201545013 201736001 201832011 201832012 202244008 202246005	362.01-00
Section 367	Foreign Corporations 201348011 201432002 201639014 201746022 201935004 201936004 202107010 202107011 202334014 202335001	367.00-00
	• Transfer to Foreign Corporations Subject to Section 367(a) 201321018 201651015 202045007	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018 201651015 201935004 202045007	367.03-00
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009	367.03-01

	• <i>Requirements of Gain Recognition Agreement</i> 202110014	367.03-10
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018	367.03-13
	• <i>Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a)</i>	367.06-00
	• <i>Anti-Abuse Rule</i> 201530020	367.06-07
	• <i>Transfers of Intangible Property to Foreign Corporations Under Section 367(d)</i> 201321018 202335001	367.30-00
	• <i>Treatment of Distribution Described in Section 367(e)</i> 201348011 201423006 201639014 201808010	367.40-00
	• <i>Liquidations Under Section 332</i> 201348011 201606006 201639014 201808010	367.40-02
Section 368	Definitions Relating to Corporate Reorganizations 201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201308001 201308017 201308018 201330022 201341026 201349006 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004 201512001 201746022 201839006 201931005 201944002 201949013 201949014 202019016 202033003 202035009 202036001 202107010 202107011 202118004 202126005 202132005 202132006 202145020 202150009 202151001 202220003 202225006 202227008 202231004 202235002 202236007 202243003 202244009 202246008 202248008 202304005 202304007 202309002 202322006 202328019 202330002 202330006 202332001 202334014 202340015 202343025 202344013 202345008 202349009 202350010	368.00-00
	• <i>Statutory Merger or Consolidation (Type "A")</i> 201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002 201423010 201436034 201438009 201505012 201535007 201625012 201625013 201820002 201918015 202145020	368.01-00
	• <i>Using Stock of Corporation Controlling Merged Corporation</i> 201820002	368.01-02
	• <i>Stock for Stock (Type "B")</i> 201249011 201250021 201324009 201603020	368.02-00
	• <i>Liquidation Distribution</i> 201418039 201418046	368.02-02
	• <i>Stock for Property (Type "C")</i> 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

• Assets for Control of Transferee (Type "D")	368.04-00
201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014 201238018 201240013 201240016 201244006 201244008 201250004 201251006 201252002 201252017 201306006 201306010 201308002 201310023 201312022 201313016 201314001 201315016 201325009 201329005 201330002 201330007 201330022 201612012 201731003 201731008 201308002 201330002 201330007 201330022 201333007 201335001 201336012 201337003 201337007 201338040 201339001 201340009 201341004 201341013 201341026 201347005 201349006 201350007 201402002 201405003 201407005 201409002 201409003 201411002 201411012 201412013 201415001 201416005 201418018 201418019 201418030 201418039 201418046 201419005 201419010 201419013 201422012 201422017 201423012 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426007 201426008 201430002 201433007 201435005 201437006 201438009 201441008 201441016 201443017 201445008 201512001 201524005 201528006 201531014 201537018 201603020 201607003 201613008 201637013 201827006 201835001 201836001 201839006 201845009 201851004 201851005 201910004 201920008 201920009 201921002 201921010 201923003 201925004 201930011 201931005 201944002 201945016 201949013 201949014 202010003 202019016 202026001 202033003 202035009 202036001 202036005 202045003 202051011 202108010 202118004 202126005 202127003 202132005 202132006 202139006 202145027 202149006 202151001 202151004 202152010 202201005 202203002 202208012 202211009 202220003 202223004 202224002 202224012 202225006 202227008 202231004 202231013 202235002 202236007 202243003 202244008 202244009 202246008 202249011 202249014 202304005 202304007 202310007 202311005 202322006 202330002 202332001 202339007 202340015 202343025 202344013 202345008 202349009 202350010	
• 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 202334014 202339009	
• Continuity of Interest Rule	368.08-00
201214013 201224006 201247009	
• <i>Proprietary Interest Continuity</i>	368.08-02
202050014	
• <i>Related party Acquisitions</i>	368.08-03
201214013	
• <i>Following a Qualified Stock Purchase Under Section 338</i>	368.08-05
201918015	
• <i>Business Enterprise Continuity</i>	368.08-06
201247009 201314028 201413003 201644018 201918015 202145025	
• <i>Historic Business Assets</i>	368.08-07
201224006	
• <i>Transfers to Controlled Corporations</i>	368.08-08
201214013 201224006 201234009 201240016 201424007 201625012 201625013	
• Plan of Reorganization	368.09-00
201411002 201626002 201627001 202128001 202305010	
• <i>Several Steps</i>	368.09-01
201252014 201411002	

	• Liquidation v. Reorganization 201505012	368.12-00
	• Transactions Involving Two or More Investment Companies 201247009	368.13-00
	• Transfer by Corporation in Title 11 Case (Type "G") 201208036 201230020 201523001 201644018 201716002 201805012 202050014	368.14-00
Section 381	Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed) 201830005	381.00-00
	• Method of Accounting 201237012 201343012	381.04-00
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes 201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 202021010 201308026 201308029 201335012 201345023 201350006 201403007 201412009 201432015 201443009 201549010 201750006 201902022 201949017 202017023 202140007 202142007 202142008 202146003 202345009	382.00-00
	• General Rule 201648004	382.01-00
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i> 201418038 201545014 201734003 201942005	382.02-05
	• 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 202342007	382.12-08
	• <i>Election Out</i> 201519004 201949017 202235001 202342007	382.12-13

	• <i>Controlled Groups</i> 201232016 201232017 202021010 201335012 201421011 201421012 201421013 201443009	382.12-16
Section 384	Limitation on Use of Preacquisition Losses to Offset Built-in Gains 201806005	384.00-00
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	385.00-00
	• Debt v. Equity 201230008 201323021	385.01-00
	• New Financial Products 201209006 201226026	385.03-00
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan 201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003 201750004 201837004 201923016 202035010 202042012 202044001 202114010 202114011 202114012 202125007 202202012 202202013 202240018 202305001	401.00-00
	• 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 202140011 202143002	401.06-00
	• <i>In General</i> 201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028 201840007 201909003 202035010 202140011	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 202140011	401.06-02
	• Commencement of Benefits Under Qualified Trusts 201221033 201933006	401.11-00
	• Additional Participation Requirements (See Also 410.00-00) 201810008	401.20-00
	• Medical, Etc. Benefits 201611003 201625005 201639001 201805002 202305001	401.27-00

	• Cash or Deferred Arrangements 201417025 201527042 201532036 201601012 201722014 201833012 202023001 202126001 202304001	401.29-00
	• <i>Special Antidiscrimination Rules</i> 201615013	401.29-01
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation) 201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201618019 201634024 201749007 201308037 201331009 201331010 201343029 201404017 201405030 201405031 201407026 201407027 201410039 201417026 201420025 201428014 201430023 201430030 201434029 201436057 201437026 201440025 201440027 201440032 201447050 201447051 201447052 201511038 201522012 201524030 201528043 201529016 201531024 201532040 201532042 201533023 201537029 201537030 201537031 201547008 201549031 201549032 201603043 201608021 201610023 201611020 201625021 201627006 201635011 201637018 201644024 201645020 201645025 201649020 201821008 201822033 201826018 201835017 201840007 201936009 202019008 202147015 202218028 202304001	402.00-00
	• Exempt Trust 201417025 201821008 201831006 201936009	402.01-00
	• Non-Exempt Trust 201749007	402.02-00
	• Foreign Situs Trust 201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046	402.03-00
	• Amounts Distributed or Made Available to Beneficiary 201431037 201527042	402.06-00
	• Unrealized Appreciation of Employer's Securities 201242019 201427024 202210004	402.07-00
	• 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
Section 403	Taxation of Employee Annuities (Taxable v. Not Taxable) 201230030	403.00-00
	• 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 201212023 201224043 201323040 201419021 201524027 201644023	403.05-00
Section 404	Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.) 201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201639018	404.00-00
	• Deferred Compensation 202315010	404.10-00
	• Year of Deduction 201935011 201945024	404.11-00
	• <i>Time of Contribution</i> 201945024	404.11-01
Section 404A	Deduction for Certain Foreign Deferred Compensation Plans 201540015	404A.00-00
Section 408	Individual Retirement Accounts 201208039 201612001 201618011 201632015 201405032 201405033 201405034 201423043 201431038 201439006 201451065 201611022 201707001 201736018 201831004 201924013 201927009 201943020 202033008 202040003 202042012 202114010 202114011 202114012 202140011 202210016 202322013 202322014 202348009	408.00-00
	• Exclusive Benefit of Individual or His Beneficiary 201225020	408.01-00
	• Qualification	408.02-00
	• <i>Benefit Distributions</i> 201628004 201628005 201628006 201633025 201706004 201750004 202044001	408.02-01

• Rollover Contributions

408.03-00

201203034 201204024 201205021 201206023 201206025 201206026 201207013
 201208040 201208041 201209022 201209023 201210046 201211032 201211033
 201212021 201212022 201215016 201216049 201216050 201218025 201218026
 201218027 201218040 201219035 201219039 201221035 201221036 201221037
 201224047 201225021 201225022 201225023 201226034 201226035 201227009
 201227010 201227011 201228044 201228046 201228047 201229013 201229014
 201230027 201230028 201230032 201231019 201231020 201233024 201233025
 201234031 201234033 201235026 201235027 201235028 201235030 201236034
 201236036 201236037 201236038 201236039 201237025 201237026 201237027
 201237028 201238029 201240031 201240033 201240034 201240035 201241014
 201241015 201241016 201242021 201242022 201242023 201242025 201243018
 201243019 201244022 201244023 201244024 201246042 201246043 201246044
 201246045 201247021 201247022 201250030 201250031 201301017 201301018
 201301019 201302047 201303022 201303023 201304012 201305016 201305017
 201305018 201305019 201305020 201306029 201306030 201306031 201306032
 201306033 201308034 201308035 201309021 201309022 201309023 201309024
 201309025 201309026 201309028 201310050 201310052 201311037 201311038
 201311039 201311043 201314050 201314051 201314052 201314053 201314054
 201314055 201314056 201314057 201315034 201315036 201316024 201316026
 201316027 201316028 201317021 201317022 201317023 201317024 201318029
 201318032 201319034 201322049 201322052 201323041 201324021 201324022
 201324023 201324024 201324026 201327020 201327021 201328036 201330046
 201520014 201612001 201612016 201612017 201618015 201618016 201618017
 201634026 201634030 201634031 202134019 201308034 201308035 201330046
 201331010 201331011 201331012 201332016 201333021 201333022 201333023
 201334046 201336021 201336022 201336023 201338056 201338057 201338058
 201339002 201339003 201340023 201340024 201340025 201342015 201342016
 201342017 201342019 201343030 201344012 201345037 201345038 201345039
 201345040 201347025 201347026 201347027 201347029 201348017 201348018
 201349025 201349026 201350049 201351031 201402018 201403021 201403022
 201403023 201403024 201406021 201406023 201406024 201406025 201407028
 201407029 201407030 201407031 201409015 201409016 201409017 201409018
 201410040 201410041 201410042 201411045 201411046 201411047 201411048
 201411049 201411050 201412019 201412020 201412021 201415013 201415014
 201416012 201416013 201416014 201417028 201418064 201418065 201418066
 201419022 201420024 201420025 201420027 201421028 201421029 201421030
 201422032 201423036 201423037 201423038 201423039 201423040 201423041
 201423042 201423043 201423044 201424029 201425020 201425021 201425022
 201425023 201425024 201426031 201426033 201427025 201427026 201427027
 201427028 201427029 201428012 201428013 201428015 201428016 201428018
 201429032 201429033 201429034 201429035 201429036 201430020 201430022
 201430026 201430027 201430029 201431035 201431036 201432029 201432030
 201432032 201432035 201432036 201433027 201434027 201436054 201436056
 201437024 201437027 201437028 201437029 201437030 201437031 201437032
 201437033 201439004 201439005 201440024 201440026 201440028 201440029
 201440030 201440031 201440035 201441028 201441029 201441030 201441031
 201442069 201443030 201443031 201443032 201443033 201443034 201444044
 201444045 201444046 201445029 201445030 201445031 201446033 201446035
 201447053 201447054 201447055 201447056 201447057 201447058 201447059
 201447060 201449008 201449009 201449010 201450034 201450035 201450036
 201450037 201451063 201451064 201451066 201452023 201452024 201452026
 201452028 201503024 201503025 201503026 201504020 201504021 201505047
 201506013 201506014 201506016 201507039 201507040 201508021 201509066
 201510062 201511035 201511036 201511037 201511038 201514021 201519040
 201519041 201519042 201519043 201520013 201520014 201521023 201522010
 201522011 201523023 201523024 201523025 201524028 201524029 201524031
 201525020 201526026 201526027 201527050 201528042 201529017 201529018
 201530024 201530025 201531024 201532038 201532039 201532041 201533024
 201533025 201533026 201535027 201535028 201535029 201537032 201537033

	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 202210016 202214008 202218028 202227005 202244029 202322013 202322014 202348009	
	• Individual Retirement Annuity	408.05-00
	• <i>Benefit Distributions</i> 201943020	408.05-01
	• Distributions 201318033 202039002 201426034 201446030 201623001 201736018 201901005 202031007 202136004	408.06-00
	• Prohibited Transactions 201437023	408.07-00
	• Tax Treatment of Accounts and Annuities 201430021 201547009 201924013 202042012 202114010 202114011 202114012 202140011	408.08-00
Section 408A	Roth IRA 201219035 201219036 201219037 201230029 201242018 201320022 201612001 201404016 201404018 201442071 201446036 201448034 201449012 201449013 201506015 201511022 201511045 201645012 202136004	408A.00-00
Section 409	Qualifications for Tax Credit Employee Stock Ownership Plans 201747007	409.00-00
	• Tax Credit Employee Stock Ownership Plan Defined	409.01-00
	• <i>Definition of Employer Securities</i> 201511039 201538021	409.01-09
Section 410	Minimum Participation Standards	410.00-00
	• Eligibility	410.02-00
	• <i>Discrimination as to Coverage</i> 201615013	410.02-01
Section 411	Minimum Vesting Standards 201643024	411.00-00
	• Vesting of Employer Contributions	411.02-00
	• <i>Suspensions</i> 201531021	411.02-05
	• Accrued Benefit Requirements 201617006	411.03-00
	• <i>Defined Benefit Plan</i> 201803006	411.03-01

Section 412	Minimum Funding Standards	412.00-00
	201205020 201208042 201221038 201221039 201238030 201330030 201330030 201427030 201428017 201437021 201511040 201511041 201525019 201619016 201719029 201727011 201832020	
	• Minimum Funding Waiver	412.06-00
	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 202211001	
	• Alternative Minimum Funding Standard	412.08-00
	201750010	
Section 413	Collectively Bargained Plans	413.00-00
	• Plans Maintained by More Than One Employer	413.04-00
	• <i>Deduction Limitations</i>	413.04-02
	201927010	
Section 414	Definitions and Special Rules	414.00-00
	201305021 201317025 201340026 201351030 201425026 201443035 201443036 201509069 201529009 201606029 201720009 201803007	
	• Employees of Businesses Under Common Control	414.03-00
	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 202304001	
	• Employees of an Affiliated Service Group	414.13-00
	201715001	
	• Employee Leasing	414.14-00
	202019018	
	• Separate Lines of Business and Operating Units	414.18-00
	201552002 201850011	
Section 415	Limitations on Benefits and Contributions Under Qualified Plans	415.00-00
	201440027 201441032 201441033 201441034 201447061 201532036 201537024 201539030 201643024 202344010	
	• Limitation for Defined Benefit Plans	415.01-00
	201527042 201848011	
	• <i>Qualified Participant</i>	415.01-05
	201347028	

	• 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
	• <i>Stock Ownership Plans</i> 201424030	415.02-05
	• Qualified Governmental Excess Benefit Plans 201537024 201539030 201546012 201643014	415.12-00
Section 417	Definitions and Special Rules for Purposes of Minimum Survivor Annuity Requirements	417.00-00
	• Restriction on Cash-Outs 201803006	417.05-00
Section 419	Treatment of Funded Welfare Benefit Plans 201424004 201440022 201441019 201442064 201442065 201501014 201702029 201825012 201833014 201927001	419.00-00
	• Aggregation Rules 201225019	419.13-00
Section 419A	Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.) 201424004 201440022 201442064 201442065 201501014	419A.00-00
Section 420	Transfers to Retiree Health 201511044	420.00-00
Section 423	Employee Stock Purchase Plans 201911002	423.00-00
Section 424	Definitions and Special Rules	424.00-00
	• Disposition 201519031	424.02-00
Section 442	Change of Annual Accounting Period (Permitted v. Not Permitted) (See Also 444.00-00) 201505014 201922024 201924004 202350002	442.00-00
Section 444	Election of Taxable Year Other Than Required Year 202141023	444.00-00
	• Termination of Election 201302022	444.04-00
Section 446	General Rule for Methods of Accounting (Permissible v. Not Permissible) 201228035 201350033 201403015 201503011 201504011 201614037 202007009 202008007	446.00-00
	• Clearly v. Not Clearly Reflecting Income 201504011 201547004	446.01-00
	• Change of Methods (Permissible v. Not Permissible) 201202021 201345025 201426025 201442050 201442051 201521012	446.04-00
	• <i>Correction of Method or Error</i> 201442049 201442050 201442051	446.04-01
	• <i>Consent Needed</i> 201442050 201442051	446.04-03

	• <i>Computing Depreciation</i>	446.04-13
	201410029	
	• <i>Change in Method of Accounting for Depreciation</i>	446.04-17
	201436048	
	• Method of Accounting; Banks and Financial Institutions; Specific Cash Item Changes	446.11-00
	• <i>Loan Fees and Finance Charges (But Not Rev. Rul. 72-100)</i>	446.11-04
	201651014	
	• Change of Methods; Inventory	446.19-00
	• <i>Uniform Capitalization Rules (See Also 1.263A)</i>	446.19-06
	201430013	
	• Notional Principal Contracts	446.21-00
	201411032	
Section 451	General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)	451.00-00
	201203013 201321023 201607026 201852019 202002013	
	• Indeterminate Income	451.05-00
	201607026	
	• Tax Refunds	451.08-00
	201231011	
	• Prepaid and Advance Income	451.13-00
	201619009	
	• <i>Goods (1.451-5)</i>	451.13-04
	201610017	
	• Constructive Receipt	451.14-00
	201321023 201327002	
	• <i>Payments to Third Person</i>	451.14-03
	201321023	
	• Accrual Method	451.19-00
	201321023	
Section 453	Installment Method (Available v. Not Available)	453.00-00
	201405005 201440004 201451004 201503005 201524010 201524011 201524012 201524013 201530001 201540003 201825024 201909002 201943004 202319010	
	• Disposition of Obligations	453.05-00
	201248006 201248007 201248008	
	• Timely v. Untimely Elections	453.06-00
	201530001 201616004 201750008	
	• <i>Election Out</i>	453.06-06
	201524010 201524011 201524012 201524013 201530001 201540003 201750008 202020017	
	• Revocation of Elections	453.08-00
	201232021 201332009 201440004 201503005 201825024 201909002 201943004 202024005 202115004	
	• Contingent Payment Sales	453.09-00
	201241001	
	• <i>Alternative Basis Recovery</i>	453.09-01
	201241001 201417006 201626009 201626010 201626011 201626012	
	• Definitions	453.10-00

	• <i>Installment Method</i> 201348007	453.10-02
	• Dealer Dispositions	453.13-00
	• <i>Exceptions to Dealer Dispositions</i> 201622007	453.13-01
	• Gross Profit Ration Calculation 201203017	453.16-00
Section 453A	Special Rules for Non Dealers of Real Property	453A.00-00
	• Interest on Deferred Tax Liability 201221021	453A.03-00
	• Pledges of Installment Obligations	453A.04-00
	• <i>Secured Indebtedness</i> 202118016	453A.04-03
Section 457	Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations 201228043 201731009 201351001 201434003 201508001 201545010 201636018 201643015 201817004 201819007 201822004 201908014 201930009 201943009 202017017 202136002	457.00-00
	• Year of Inclusion in Gross Income 201211001	457.01-00
	• Eligible Deferred Compensation Plan Defined 201211001 201743002	457.05-00
	• <i>State</i> 201731009 201643015	457.05-02
	• Special Rules 201508001	457.09-00
	• <i>Certain Plans Excepted</i> 202143008 202144005	457.09-05
	• <i>Nonelective Deferred Compensation</i> 201447002	457.09-06
	• <i>Length of Service Award Plans</i> 201508001	457.09-08
Section 460	Special Rules for Long-Term Contracts 201650014 202046001	460.00-00
	• Allocation of Costs to Contract (See Also 451 and 446)	460.03-00
	• <i>Construction/Real Estate ISP - Percentage of Completion Method of Accounting - Timing of Cost Recognition</i> 201537022	460.03-09
Section 461	General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid) 201237012 201322023 201323006 201343012 201442048 201603024 201610006 201718029 201803005 202042014 202122004 202122005 202122006 202123003 202139004	461.00-00
	• Accrual Method 201246029 202203009	461.01-00
	• <i>Expenditure For Asset Having Long Useful Life</i> 201311021	461.01-06
	• Incurred Liabilities 202116012	461.06-00

	• <i>Accrual Basis</i> 201223015 201311021	461.06-01
Section 465	Deductions Limited to Amount at Risk 201805013 201916005 202009024	465.00-00
	• Amounts Considered at Risk	465.01-00
	• <i>Borrowed Amounts</i> 201606027	465.01-01
	• <i>Amounts Protected Against Loss</i> 201308028 201308028	465.01-02
	• Activities to Which Section Applies 201501012	465.02-00
	• <i>Activities Separate v. Not Separate</i> 201805013	465.02-05
	• Other Activities 201805013	465.03-00
	• Exclusions	465.04-00
	• <i>Real Property</i> 201606027	465.04-01
Section 467	Certain Payments for the Use of Property or Services	467.00-00
	• In General 201549027	467.01-00
Section 468	Special Rules for Mining and Solid Waste Reclamation and Closing Costs	468.00-00
	• Mining (See Also 613.03-06 et seq) 201311011	468.01-00
Section 468A	Special Rules for Decommissioning Cost 201612003 201644013 201644014 201747001 201928006 201932014 201932015 201933008 201937006 202017007 202048005 202105001 202105002 202105003 202105004 202117005 202218003	468A.00-00
	• In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014 201432012 201450009 201450010 201451011 201451013 201510030	468A.01-00
	• Ruling Amount 201221011	468A.04-00
	• <i>Initial Schedules</i> 201721009 201721010 201723014 201723015 201723016 201725014 201726005 202041001 202042004	468A.04-01
	• <i>Revised Schedules</i> 201244007 201245011 201246009 201246010 201246011 201250006 201250007 201331003 201331004 201334002 201334003 201334004 201334035 201336015 201347009 201347010 201515014 201521005 201540007 201541005 201542006 201545019 201546007 201546008 201547001 201547002 201550019 201550020 201550021 201616003 201616005 201641006 201644011 201644012 201647006 201716022 201721009 201721010 201723013 201723014 201723015 201723016 201740008 201740009 201740012 201742014 201832010 201835002 201843003 201848006 201850007 201910006 201910007 201948005 201950005 201950006 202012004 202014013 202016016 202034005 202041001 202042004 202050004 202104003 202104004 202104005 202111006 202111007 202111008	468A.04-02
	• Nuclear Decommissioning Reserve Fund	468A.05-00

	• <i>Self Dealing</i> 201907005	468A.05-07
	• <i>Disqualification of Fund</i> 201907005 201909007 202208002	468A.05-08
	• Nuclear Power Plant	468A.06-00
	• <i>Disposition of Interest</i> 201729011 201729012 201730020 201825019 201825020 201825021 202009016 202009017 202009018 202009019 202009020 202009021 202117004 202117013 202122004 202122005 202122006 202123003 202218022 202223008 202223009	468A.06-03
	• Time When Payments Deemed Made 201450011	468A.07-00
Section 468B	Special Rules For Designated Settlement Funds 201208036 201347019 201411027	468B.00-00
	• In General 201447005 201450019 202050003 202139004	468B.01-00
	• Taxation of Designated Settlement Funds 201347019 201411027 201718018 201803005 201923010 201930004 202203009 202337009	468B.02-00
	• Other Funds 201322026 201718029 201922023 202203009	468B.06-00
	• Clarification Of Taxation of Certain Funds 201208036 201347019 201411027	468B.07-00
Section 469	Passive Activity Losses and Credits Limited 201244017 201312041 201324018 201411025 201427016 201515032 201804007 202006010 202006012 202007015 202229036 202308003 202309003	469.00-00
	• Disallowed Loss and Credit	469.01-00
	• <i>Closely Held C Corporation</i> 201411025	469.01-02
	• Passive Activity Defined 201341030 202151005 202229036 202308003 202309003	469.03-00
	• <i>Definition of Activity</i> 201221012 201634022 201341030 201411025 201634022 201651003 201725003 201804007 202006010 202007015 202308003 202309003	469.03-03
	• Rules Determining Income or Loss 201348013	469.05-00
	• Disposition of Entire Interest in Passive Activity 201415002 201428008	469.07-00
	• Material Participation Defined 201317010 202229036	469.08-00
	• Other Definitions and Rules 201348013	469.10-00
	• Real Property Business 201321021 201427016 201504010 201638014 201638015 201638016 201804007 202006010 202006012 202007015 202223010 202223011 202226003	469.14-00
Section 471	General Rule for Inventories 201504011 202114019	471.00-00
	• Inventories at Cost 202114019	471.03-00

Section 472	Last-In, First-Out Inventories 201836005	472.00-00
	• Election 201208033 201342009 202014014	472.01-00
	• LIFO Conformity Requirement 201550031	472.05-00
Section 475	Mark to Market Accounting Method for Dealers in Securities 201238025 201423019 201507019	475.00-00
	• Treatment of Securities Marked to Market 201314042	475.01-00
	• Exceptions to Mark to Market Treatment	475.02-00
	• <i>Securities Held for Investment</i> 201423019	475.02-01
	• <i>Identification Requirements</i> 201432016	475.02-04
	• Character of Gain or Loss 201432016	475.04-00
	• Definitions 201238025 201529006	475.05-00
	• Commodities Dealers 201623005	475.06-00
	• Commodities Traders 201623005	475.07-00
	• Securities Traders 201239004 201423019 201432016 202009013 202037007 202048009 202143004 202143005 202145015 202150001 202325003 202329006	475.08-00
Section 481	Adjustments Required by Changes in Method of Accounting 201350033 201403015 201426025 201436048 201503011 201521012 201547004 201716002 202123007	481.00-00
	• Pre-1954 Adjustments	481.02-00
	• <i>Involuntary</i> 201231004 201442049	481.02-02
	• Acceleration of Adjustment 202139004	481.07-00
Section 482	Allocation of Income and Deductions Among Taxpayers 201945026 202107010 202107011 202118013	482.00-00
	• Control 201751014	482.02-00
	• Services 201751014	482.09-00
	• Transfer or Use of Intangibles 202118013	482.11-00
	• <i>Cost Sharing Agreements</i> 202118013	482.11-08
Section 483	Interest on Certain Deferred Payments	483.00-00
	• Payments to Which Section Applies	483.02-00

• Indefinite as to Time, Liability, or Amount (Contingent) 483.02-01
201451003

Section 501 Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt) 501.00-00

201204019 201210044 201216040 201217018 201217019 201218041 201219024
201219025 201221023 201224033 201224036 201229001 201229010 201230025
201232036 201233017 201234030 201236032 201242014 201242015 201242017
201244021 201245021 201303017 201305013 201311028 201311029 201313034
201317011 201319031 201322041 201323024 201325017 201701021 201731016
202021026 201333014 201335014 201338052 201340020 201347022 201350044
201407014 201410035 201411037 201415008 201415010 201417017 201419015
201424024 201429027 201431032 201433016 201433017 201433020 201434022
201434023 201451030 201451033 201505040 201505041 201505042 201507026
201517008 201614040 201620011 201641025 201652029 201710035 201710036
201718036 201720010 201733015 201744020 201822029 201827013 201827014
201832013 201832015 201835009 201838008 201841007 201841008 201847011
201904008 201917008 201918018 201918019 201925017 201928016 201931012
201932016 201935013 201940010 201940011 201941030 201942011 201944015
201947020 202004012 202005022 202009025 202009028 202014017 202014022
202015019 202015022 202015025 202015027 202016025 202016028 202017026
202022006 202022007 202031010 202032007 202032008 202033006 202034012
202036008 202041007 202041009 202044011 202046010 202047009 202047010
202047012 202047014 202049005 202052040 202102009 202102010 202102011
202102012 202102013 202105008 202105009 202105011 202107012 202109007
202109008 202110044 202113009 202114023 202117014 202117023 202119002
202122011 202122012 202124009 202124010 202124011 202124012 202124013
202126024 202129015 202129016 202138008 202141024 202141025 202145028
202145031 202150020 202152019 202152022 202213011 202217008 202218025
202218026 202221009 202222007 202223016 202224015 202227010 202231015
202232017 202232020 202232021 202232022 202232023 202233019 202234007
202235012 202237011 202237019 202240028 202242009 202242012 202242015
202242016 202242023 202243019 202244020 202244021 202245009 202247015
202247016 202302017 202305015 202306011 202309017 202310013 202315011
202316009 202316011 202321016 202323011 202326008 202327019 202331003
202331004 202332018 202339039 202343037 202346030 202347002

• Instrumentalities of U.S. 501.01-00
201749019 201503016 201503019 201509039 202340020 202344017

• Title-Holding Company 501.02-00
201309014 202001027 201552033 201617011 202101005 202221008

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

501.03-00

201202039 201202040 201203019 201203020 201203021 201203022 201203023
 201203030 201203031 201206018 201209009 201209010 201210041 201210044
 201215010 201215011 201217018 201217019 201217020 201217022 201217026
 201218016 201218017 201218019 201218022 201218023 201218041 201219025
 201219026 201219027 201219029 201221022 201221023 201224033 201224036
 201225014 201225015 201225016 201225017 201226029 201229001 201229010
 201231012 201231017 201232034 201232036 201235021 201235022 201239011
 201240028 201240029 201240036 201241009 201241011 201242014 201244021
 201245021 201245022 201245023 201245024 201245025 201245026 201245027
 201247016 201249016 201250027 201251018 201252020 201252021 201252022
 201252023 201252028 201304011 201309015 201309016 201309018 201313033
 201314049 201314058 201315027 201317020 201318009 201318012 201318017
 201318027 201321024 201321025 201322042 201322045 201323024 201323025
 201323030 201323034 201324020 201325015 201325017 201327011 201327012
 201327013 201327014 201327018 201327019 201328035 201329018 201329019
 201329020 201329021 201330037 201330040 201330042 201618013 201634025
 201646006 201731012 201731013 201731014 201749012 201749013 201749014
 201749015 201749017 201749018 201911006 201911007 201911009 201911017
 201911018 202001018 202001019 202001020 202001021 202001022 202001023
 202001024 202001025 202021025 201330037 201330040 201330042 201332013
 201333015 201333016 201335015 201335016 201335025 201335026 201335027
 201338049 201338052 201338054 201338059 201342011 201345030 201345031
 201349016 201349017 201349022 201349024 201350041 201350042 201350044
 201350045 201350046 201351028 201402015 201402016 201402017 201405017
 201405018 201405019 201405020 201405021 201405022 201405024 201406011
 201406012 201406013 201406014 201406015 201406017 201407015 201407018
 201407019 201407025 201409010 201409014 201410035 201411037 201412018
 201413012 201414021 201414022 201414023 201414025 201414026 201414032
 201415004 201415005 201415006 201415009 201416010 201417017 201417018
 201417023 201418054 201418055 201418057 201418058 201418059 201419015
 201420020 201421022 201423027 201423029 201424024 201424025 201428022
 201433016 201433018 201433020 201434023 201436050 201438029 201438030
 201440020 201440021 201441018 201442057 201442066 201445011 201445012
 201445013 201448026 201449001 201450022 201451031 201451034 201451046
 201452017 201452019 201452020 201502016 201503018 201503019 201503021
 201505039 201505040 201505041 201505042 201506011 201507023 201507026
 201510058 201511023 201511024 201511034 201514009 201514010 201514011
 201514012 201514014 201514015 201515034 201516066 201517009 201517010
 201517012 201517013 201517014 201518021 201519032 201519033 201522006
 201524026 201526018 201526019 201526022 201534014 201534015 201534016
 201534020 201538026 201538027 201539032 201539033 201548024 201550044
 201552031 201552034 201601014 201603032 201603035 201603036 201603037
 201603038 201603039 201603040 201603041 201603042 201608016 201609006
 201609007 201611019 201615015 201615022 201620012 201620013 201620015
 201623011 201626025 201627002 201631012 201631013 201635006 201637016
 201637017 201640022 201640023 201640025 201641023 201641024 201645014
 201645015 201645016 201647008 201647009 201647010 201648018 201648019
 201649014 201649015 201702039 201702040 201706018 201706021 201706022
 201710029 201710030 201710031 201710032 201710034 201710035 201711014
 201714030 201715002 201715004 201716047 201716052 201717041 201717042
 201717043 201717044 201718037 201719018 201722029 201726013 201729022
 201732030 201732031 201732032 201732033 201732034 201737012 201738012
 201738013 201742026 201742027 201743019 201744020 201746026 201747008
 201750016 201750017 201751015 201751017 201751018 201751019 201751020
 201751021 201752009 201752010 201752011 201752012 201752013 201752014
 201803009 201804009 201804010 201804011 201806008 201806009 201806010
 201808018 201808019 201808024 201809008 201809009 201809010 201809011
 201810009 201810011 201813017 201814010 201816011 201816012 201817019
 201818018 201822029 201825032 201826012 201826013 201826014 201826015

201829006 201829007 201829008 201829009 201829010 201829011 201829012
201829013 201829014 201829015 201829016 201829017 201829018 201829019
201829020 201829021 201829022 201830014 201830015 201830016 201830017
201830018 201830019 201830020 201830021 201830022 201831012 201831013
201833017 201833018 201833019 201833020 201833021 201833022 201833023
201833024 201833025 201833026 201834012 201834013 201835006 201835012
201838009 201843010 201843011 201843012 201843014 201843015 201843016
201844010 201844011 201844012 201846006 201846007 201847010 201852020
201903018 201903019 201903020 201903021 201903022 201903023 201904015
201904016 201905008 201906009 201906010 201906011 201906012 201906013
201907009 201907010 201907011 201907012 201907014 201908021 201908022
201908023 201909011 201909012 201909013 201909014 201917008 201918017
201918020 201919015 201921014 201921015 201921016 201921019 201922030
201922031 201922032 201922033 201922034 201922035 201922036 201922037
201923026 201925014 201925015 201925016 201925018 201925019 201925020
201926014 201926015 201926016 201927022 201928015 201933016 201933017
201933018 201933019 201933020 201935013 201940011 201941029 201943022
201943023 201943024 201943027 201944012 201944013 201944017 201951010
201951015 202003005 202003006 202004013 202004014 202005020 202005023
202007018 202007019 202009026 202012013 202014015 202014016 202015026
202015034 202015035 202016017 202016018 202016019 202016020 202016021
202016027 202016029 202019028 202024015 202024016 202032007 202032008
202034011 202041016 202052015 202052017 202052019 202052023 202052026
202052028 202052029 202052030 202052031 202052032 202052033 202052034
202052036 202052037 202052038 202052039 202052041 202052042 202052043
202052044 202052049 202052050 202053019 202102009 202102011 202102013
202105010 202107012 202110018 202110019 202110022 202110024 202110026
202110027 202110029 202110030 202110031 202110036 202110038 202110042
202110045 202113008 202117015 202117017 202117023 202118021 202118022
202122012 202122014 202122018 202124009 202124013 202125020 202125023
202127040 202127041 202129015 202129016 202129017 202131010 202131012
202133014 202138008 202139011 202140017 202141024 202141025 202144030
202145029 202149010 202149012 202149013 202149015 202149016 202149017
202149018 202149019 202149020 202149021 202149022 202149023 202149024
202149025 202150018 202150019 202150020 202150021 202150023 202150025
202150026 202150027 202150028 202150029 202150030 202150033 202150034
202151007 202151008 202151009 202151010 202151011 202151012 202151013
202151014 202151015 202152021 202210022 202213009 202213013 202214014
202216017 202216019 202216020 202217008 202218025 202218026 202221009
202221013 202221014 202221017 202221019 202221020 202222007 202224015
202226011 202226013 202230009 202230011 202230015 202230016 202231015
202232016 202233016 202233018 202233019 202234007 202235012 202237016
202237017 202237019 202238010 202238011 202238014 202238017 202238018
202239013 202239014 202239017 202239018 202240020 202240022 202240026
202240027 202240028 202242009 202242011 202242012 202242014 202242015
202242017 202242018 202242020 202242021 202242023 202243011 202243013
202243017 202243019 202244017 202244019 202244021 202245006 202245009
202246011 202246013 202246015 202247010 202247011 202247013 202247014
202247015 202247016 202248011 202248012 202248014 202248016 202249016
202249019 202302013 202302017 202304012 202304015 202304016 202305012
202305014 202305015 202305016 202305017 202306009 202306012 202307007
202308011 202309017 202310011 202310013 202311006 202314016 202316009
202316010 202316011 202317022 202317024 202317025 202318019 202318020
202318021 202319016 202319018 202319020 202319021 202319025 202321005
202321006 202321007 202321008 202321009 202321010 202321011 202321012
202321013 202321016 202322019 202323010 202323011 202324011 202324012
202325008 202325009 202325010 202326020 202326022 202327018 202327019
202327020 202328021 202332014 202332015 202332016 202332018 202333004
202334016 202334017 202334018 202336016 202336017 202336018 202336019
202336020 202336021 202336022 202336023 202336024 202336025 202336026

202336027 202336029 202336031 202338007 202338008 202338009 202338010
 202338011 202338012 202338013 202338014 202338015 202338016 202338017
 202338018 202338019 202338020 202338021 202338022 202338023 202338024
 202338025 202338026 202339011 202339012 202339013 202339014 202339015
 202339016 202339017 202339018 202339019 202339020 202339021 202339022
 202339023 202339024 202339025 202339026 202339027 202339028 202339029
 202339030 202339031 202339032 202339033 202339034 202339035 202339036
 202339037 202339040 202339041 202339042 202339043 202339044 202339045
 202340018 202340019 202340020 202342016 202342017 202343037 202344016
 202344017 202345011 202345012 202346009 202346029 202346031 202346032
 202346033 202346034 202347016 202347018 202347019 202348011 202348012
202350017

• *Employee Benefit Organization (See Also 0501.09-00)* 501.03-01
 201203032 201313033 201351025 201428019 201428024 201824014 201908024

• *Foundations* 501.03-02
 201911008 201335014 201335023 201411037 201436051 201513005 201514016
 201541013 201603033 201606030 201609001 201825004 202144028

• *Trusts* 501.03-03
 201219029 201237019 201306023 201317011 201335014 201447049 201451032
 201451035 201617011 201710031 202014015 202014019 202050017 202117014
 202129015 202131010 202223016 202233019 202235012

• *Unincorporated Associations* 501.03-04
 201241010 201731016 201827013 202015019

• *Corporations* 501.03-05
 201202038 201204019 201204020 201204021 201205011 201210041 201211026
 201215011 201218041 201219025 201219028 201224033 201224036 201227006
 201228042 201229001 201229010 201230025 201233018 201236033 201241011
 201242014 201244021 201245021 201325014 201701020 201333014 201338052
 201346012 201405023 201410035 201419016 201423026 201426028 201428021
 201446025 201451036 201521016 201550043 201615018 201622035 201643025
 201702042 201712014 201717048 201718038 201721022 201740022 201742028
 201743018 201814010 201824012 201832013 201832015 201835012 201838008
 201841007 201841008 201847011 201904016 201908024 201917008 201922038
 201924018 201929021 201934008 201940010 201941030 201942011 201944017
 202009028 202019028 202022005 202022006 202022007 202033006 202041009
 202046010 202047009 202047012 202047014 202049005 202101006 202102012
 202105009 202105011 202109007 202110044 202114023 202118021 202127040
 202131011 202131013 202141028 202145031 202152021 202228015 202237011
 202237019 202240028 202242016 202304014 202310011 202314016 202316009
 202316010 202326022 202335015 202335019

• *Civil Rights Groups* 501.03-07
 201217021 201701023 201640019

• *Educational Organizations* 501.03-08
 201252025 201303018 201304011 201305013 201323025 201327015 20134018
 201345032 201405024 201415009 201417017 201417018 201424024 201426035
 201433020 201435015 201440023 201445014 201503017 201509040 201510059
 201516069 201527044 201550043 201608016 201619010 201621016 201644019
 201717048 201741001 201819011 201902032 201945029 202222007 202224013
 202235012 202304014 202322019

• *Fraternal Beneficiary Societies; Secret Societies (See Also 0501.08-00)* 501.03-09
 201951012

• *Hospitals and Health Clinics (See Also 0501.06-03)* 501.03-11
 201210041 201317012 201328035 201445015 201451037 201702002 201703005
 201744019 202004012

• <i>Libraries, Museums, etc.</i> 201221024 201517011	501.03-13
• <i>Literary Organizations</i> 201433020	501.03-14
• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201215011 201322041 201335024 201438032	501.03-15
• <i>Political Action Organizations</i> 201712015 202005020	501.03-17
• <i>Prevention of Cruelty Groups</i> 201337017 201831013	501.03-18
• <i>Public Recreation Facilities and Athletic Organizations</i> 201204020 201340021 201343028 201619010 201918018 202131011 202140017 202144030 202152019 202152022 202328021 202349013	501.03-19
• <i>Religious Organizations</i> 201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022 201904008 202007019 202138010	501.03-20
• <i>Research Organizations</i> 201701022 202129017	501.03-21
• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201634025 201415003 201423030 201432037 201652029 202207010	501.03-22
• <i>Scientific Organizations</i> 201311030 201313032 201701022 201717048 201818018 202126024	501.03-24
• <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201632022 201340021 201415007 201451036 201505042 201716048 202004015	501.03-25
• <i>State Instrumentalities</i> 201411018	501.03-26

• <i>Organizational and Operational Tests</i>	501.03-30
201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 201632020 201632021 201632023 201731016 201911016 202021021 202021026 201330037 201331007 201334043 201340021 201341037 201349023 201351029 201407016 201407017 201410043 201410044 201411038 201411042 201412022 201414024 201414033 201417024 201423030 201424027 201428031 201430014 201433016 201441017 201446029 201510059 201511024 201517015 201525011 201525012 201526020 201526021 201526023 201541012 201543019 201604018 201610026 201615016 201615017 201617012 201619010 201648020 201649016 201710033 201712017 201718039 201729023 201734010 201736024 201736025 201737013 201738012 201739016 201740023 201742028 201743018 201743019 201747008 201802015 201802016 201810009 201814009 201816011 201819011 201822032 201823006 201824012 201831014 201832019 201833018 201838008 201838009 201844013 201847010 201852020 201904015 201904016 201907008 201921019 201927022 201929021 201931011 201931012 201935013 201936010 201940008 201940010 201940011 201941030 201942011 201944017 201947020 201951012 202004011 202004015 202005021 202011008 202012013 202014017 202014022 202015017 202015027 202016019 202016023 202016024 202016028 202017030 202017031 202017034 202017035 202022006 202022007 202031011 202033006 202034011 202047009 202047012 202052022 202102009 202102010 202102011 202102012 202102013 202105009 202107012 202109007 202117017 202122014 202122018 202124012 202124013 202125020 202125022 202131011 202138007 202138008 202139011 202141024 202141025 202141027 202141029 202145028 202145031 202150031 202152020 202202017 202213013 202214014 202217008 202217009 202218026 202221011 202221019 202222007 202226018 202231015 202234007 202236011 202237019 202238010 202240028 202242009 202242012 202242015 202242023 202243019 202244018 202244020 202244021 202247015 202247016 202302017 202304014 202305015 202305017 202307007 202308012 202309017 202310011 202310013 202311007 202314016 202316010 202323011 202324011 202332015 202332018 202335019 202336030 202348011 202349013	
• <i>Limitation of Beneficiaries</i>	501.03-31
201923026 201931011 202011008 202014015 202014016 202034011 202241007	
• <i>Cooperative Hospital Service Organizations</i>	501.03-32
201218016 201433018	
• <i>Lessening the Burdens of Government</i>	501.03-33
201213029 201214034 201413012 201531022 201945029 202118021 202131013	

• Civic Leagues and Social Welfare Groups (See Also 0501.03-25)	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 202145030 202151006 202210023 202214013 202216018 202227011 202227012 202228016 202230013 202232019 202233017 202235011 202244016 202247012 202251008 202306010 202306011 202306013 202317021 202319023 202321015 202323013 202331004 202333005 202336028 202347017	
• Local Associations of Employees	501.04-01
201321033 201321035 201321036 201321038 201323027 201323032 201443020 201736026 201810010	
• Prepaid Medical Care Association (See Also 0501.03-10)	501.04-02
201406019 201451033 202101007 202331004	
• Political Activities Organizations	501.04-03
201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403020 201424028 201449002 201552032 201615014 201951013 202022009 202120016	
• Community	501.04-06
201338053 201941028 202023008 202047014 202226014 202227012 202230013 202237011 202323013 202336028 202344018	
• Homeowners Association	501.04-07
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 202145030 202226014 202227012 202230013 202321015 202323013	
• Labor Organizations	501.05-00
201217022 201311031 201646007 201824014 201951011 202345010 202350014 202350016	
• Agriculture and Horticulture Organizations	501.05-01
201205011 201205015 201233018 201327015 201508011 201640024 201716049 201729021 201746027 201849012 201905005 202005022 202339038 202345010	

• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 501.06-00

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 202149014 202213010 202214015 202221016 202224014
 202232020 202232021 202232022 202232023 202237012 202248013 202309016
 202319017 202333006 202346030

• Performance of Particular Services for Members 501.06-01

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 202149014 202213010 202214015 202221016
 202224014 202232020 202232021 202232022 202232023 202237012 202346030

• Conduct of Business for Profit 501.06-02

201327015 201810011 201814011 202018008 202117016 202122016 202221016

• Professional Associations (See Also 0501.03-11) 501.06-03

201217022 201347022 201621017 201746028

• Social Clubs 501.07-00

201204018 201213033 201219032 201225018 201240025 201240027 201240030
 201241018 201306027 201315030 201317014 201317015 201317016 201318026
 201322044 201323033 201329025 201330041 201612014 201634026 201749011
 201330041 201333019 201338044 201338050 201405026 201405027 201406016
 201407024 201414029 201418056 201428009 201429028 201434022 201442058
 201445027 201448021 201448022 201450023 201451030 201451039 201501015
 201511024 201515035 201529011 201551010 201605021 201615019 201615021
 201623012 201635007 201635008 201636045 201638028 201640020 201642036
 201644021 201702043 201706020 201732035 201745013 201750021 201751022
 201806012 201824013 201824014 201835007 201845030 201848017 201928016
 201941026 201943026 201948009 201951012 202015018 202015023 202017037
 202019027 202022008 202034012 202052013 202052018 202052020 202052021
 202052024 202052027 202052035 202052045 202052046 202052047 202052048
 202110023 202110025 202110028 202110032 202110033 202110035 202110037
 202110039 202110040 202110041 202110043 202110046 202110047 202123009
 202124011 202150022 202150024 202150032 202213011 202216021 202216022
 202221012 202221015 202226012 202226015 202226019 202227010 202230010
 202230012 202230014 202233015 202237013 202237014 202237015 202237018
 202238012 202238013 202238015 202238016 202239016 202239019 202240021
 202240023 202240024 202240025 202242013 202242019 202242022 202243010
 202243012 202243014 202243015 202243016 202243018 202244014 202244015
 202244022 202245007 202245008 202246012 202246014 202246016 202248015
 202249017 202302016 202303013 202304010 202304011 202304013 202305013
 202306014 202310012 202317023 202318022 202318023 202319019 202319024
 202321014 202323009 202323012 202323014 202326021 202327016 202327017
 202343038

• <i>Profit v. Not for Profit</i> 201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201835007 202015023 202319022	501.07-01
• <i>Distribution of Assets</i> 201204018 201213034 201213035 201515035 202226016	501.07-02
• <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030 201629009 202201014 202227010 202343038	501.07-03
• <i>Automobile Clubs</i> 201430019	501.07-04
• <i>Business with Nonmembers</i> 201204018 201219032 201634026 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 201615019 201635008 201706020 201806011 201835007 201845030 201943025 201948009 202011007 202015023 202017037 202227010 202242013	501.07-05
• <i>Payment of Benefits to Members</i> 201219032 201306027 201642036 201845030 201941026 201943025 202015018	501.07-06
• Fraternal Beneficiary Societies (See Also 0501.03-09) 201425015 201717046 201720011 201951012 202003007 202239015 202332017	501.08-00
• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 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 202236004	501.09-00
• <i>Permissible Benefits</i> 202039003 201451040 201605015 201703014 201947010 202034001 202125002	501.09-01
• <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 202236004	501.09-04
• Domestic Fraternal Societies, Orders, and Associations 201240026 201340022 201620014 201721021 201805015 202133015 202222006 202316012 202319021	501.10-00
• Local Benevolent Life Insurance Associations, etc. 201247019 201431031 201814012 202232017	501.12-00
• <i>Mutual Ditch or Irrigation Companies</i> 201246038	501.12-01
• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028	501.12-03
• Cemetery Companies 201409009 201428011 201428029 201605019	501.13-00
• Credit Unions 201416009 201447039	501.14-00

• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less	501.15-00
201713012 201713013 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016	
• Organized to Finance Crop Operations	501.16-00
201333014	
• Supplemental Unemployment Benefit Trusts	501.17-00
201406018 201411041	
• Organization of Past or Present Armed Forces Members	501.19-00
201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015 202052016 202149011 202221010	
• Section 501(c)(25) Organizations	501.25-00
202226017	
• Religious and Apostolic Organizations	501.26-00
201310047	
• Cooperative Hospital Service Organizations	501.27-00
201218016	
• Dedication of Assets to an Exempt Organization	501.29-00
201706019 201841007 201841008 201904016 201940010 201941030 201942011	
• Control of Corporation	501.30-00
201224031 201224034 201247017 201428029 201433017 201839015 202020024 202101008	
• <i>Closely Controlled Organizations</i>	501.30-01
201306026	
• <i>Dealings With Controlling Interests</i>	501.30-02
201237019 201307009 201345032 201350047	
• Proof of Exemption	501.31-00
201235023 201701020 201649016 201710035 201710036 201835012 202032008 202114023 202313008 202313009	
• <i>Domestic Fraternal Societies</i>	501.31-01
201404012	

• Income Inures v. does Not Inure to Private Individual

501.32-00

201202038 201202039 201203024 201203025 201204019 201204021 201205010
 201205012 201209011 201209012 201209013 201210042 201211025 201211026
 201213030 201213031 201215012 201215013 201217019 201218021 201219028
 201219032 201226029 201227006 201228040 201228041 201228042 201229001
 201229010 201230024 201232035 201233018 201234030 201241011 201242015
 201244021 201247018 201250025 201250027 201250029 201252024 201252026
 201302040 201302041 201303017 201303019 201303020 201305011 201305012
 201305013 201307014 201308032 201310046 201310049 201311029 201311030
 201311033 201313032 201314045 201314048 201314049 201315029 201323028
 201323035 201326019 201330037 201330043 201701021 201911008 202039019
 201308032 201330037 201330043 201337017 201350047 201403018 201410035
 201411038 201411039 201417017 201419019 201424024 201428022 201428026
 201428027 201433019 201433020 201443021 201443022 201451043 201451045
 201502017 201504017 201511026 201514011 201515037 201519033 201519034
 201519035 201529012 201533014 201545028 201545029 201548021 201548025
 201604018 201614038 201617011 201620011 201631014 201636046 201637017
 201714031 201729023 201740023 201746027 201808019 201831013 201831014
 201832019 201843013 201907008 201918020 202016022 202016026 202022005
 202044011 202110034 202113008 202113009 202118022 202122017 202309016
 202342018

• *Distribution of Assets to Private Individuals*

501.32-01

201203025 201209011 201209012 201209013 201213031 201215012 201215013
 201216040 201218021 201228040 201230024 201232035 201234029 201252024
 201252026 201302040 201303019 201303020 201305011 201305012 201308032
 201310046 201310049 201311033 201314048 201315029 201323028 201330043
 201911008 202039019 201308032 201330043 201403018 201411039 201428026
 201440021 201502017 201504017 201511026 201519035 201525012 201545029
 201548025 201614038 201636046 201640019 201640022 201740023 201751016
 201822032 201831014 201831015 201835009 201907008 202017030 202040008
 202044011 202122017 202131011 202141027 202150031 202342018

• Private v. Public Interest Served

501.33-00

201202038 201202039 201203024 201203025 201204019 201204020 201205010
 201205011 201205012 201209011 201209012 201209013 201210042 201210043
 201211025 201211026 201213031 201215012 201215013 201216040 201217019
 201218021 201219028 201219029 201221023 201223020 201224031 201224034
 201227006 201228040 201228041 201228042 201229001 201229010 201230024
 201232035 201233018 201234029 201234030 201241011 201242015 201244021
 201247017 201247018 201250025 201250027 201250028 201250029 201252024
 201252025 201252026 201302040 201302041 201303017 201303019 201303020
 201304011 201305011 201305012 201305013 201307014 201308032 201309019
 201310046 201310048 201310049 201311028 201311029 201311030 201311033
 201313032 201313033 201313034 201314045 201314046 201314047 201314048
 201314049 201315029 201322053 201323028 201323035 201326019 201330043
 201632020 201701020 201701022 201749017 201911016 201911017 202021021
 202021025 202021026 202039019 201308032 201330043 201331007 201331008
 201334043 201334044 201334045 201345032 201349023 201403017 201404013
 201405024 201407019 201407020 201409012 201410035 201411039 201416010
 201417017 201419015 201423031 201424024 201424027 201427018 201428023
 201428028 201430014 201431032 201433019 201433020 201438030 201440021
 201451043 201451045 201452018 201502017 201504017 201510058 201510059
 201511026 201514011 201514013 201516066 201517019 201519033 201519035
 201523021 201523022 201526021 201535019 201538025 201545029 201545030
 201548021 201548025 201601014 201610025 201614038 201617011 201631014
 201636046 201640019 201640022 201641026 201641027 201643026 201648020
 201651016 201714030 201714031 201718036 201729023 201733015 201733017
 201736025 201740023 201744020 201747009 201748010 201750018 201751016
 201801013 201803009 201819011 201822030 201822032 201830023 201831012
 201831013 201831014 201831015 201832013 201832015 201832019 201833032
 201835009 201838008 201844013 201904015 201907008 201910021 201918017
 201918020 201919015 201928015 201929021 201931011 201934008 201935013
 201936010 201940011 201941027 201941029 201944015 201944016 201947020
 201951015 202005020 202015017 202015024 202015026 202016017 202016018
 202016020 202016021 202016022 202016024 202016025 202016026 202016027
 202017030 202017031 202017034 202017035 202022005 202032008 202033006
 202036008 202040008 202041007 202044011 202046010 202047009 202047010
 202047012 202052022 202052034 202053020 202101008 202102009 202102010
 202105010 202105011 202109007 202109008 202110034 202110044 202117023
 202118022 202124012 202125023 202131012 202135008 202138007 202138008
 202140017 202141026 202141027 202144030 202145031 202150020 202150031
 202201015 202207010 202224013 202224015 202228015 202228016 202232018
 202232019 202242009 202242015 202242016 202242023 202244020 202244021
 202245009 202247016 202302017 202304014 202305015 202306011 202307007
 202308012 202310013 202311007 202318020 202321016 202327019 202332014
 202332016 202333003 202340020 202342018 202345011 202347019 202349013
 202349014

• 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 201405023 201407020 201414024 201415007 201431032 201433019 201452018 201505042 201511024 201523021 201529013 201538025 201540019 201545030 201617011 201702042 201712015 201718038 201721022 201729022 201733017 201737013 201747009 201801013 201808020 201818018 201833032 201835006 201835012 201839015 201843013 201910021 201918018 201918019 201918020 201931011 201932017 201941027 201944016 201951015 202014017 202015019 202015021 202016029 202031010 202032007 202032008 202033006 202036007 202036008 202041007 202041008 202041009 202046010 202047010 202047013 202047014 202049005 202052022 202053019 202053020 202102012 202129016 202135008 202138007 202138008 202138010 202140017 202141024 202141026 202141028 202144028 202144029 202144030 202145029 202150020 202152019 202152020 202152022 202201015 202202017 202213012 202218025 202218026 202221009 202221011 202221018 202223016 202224015 202226018 202230011 202232018 202236011 202237011 202242010 202242016 202244018 202302017 202305015 202308012 202309017 202313008 202313009 202321016 202324012 202326020 202343037 202349014	
• 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 202141028 202145029 202213009 202214014 202221018 202222007 202235011 202235012 202242010 202249018 202307007 202311007 202318021 202332014 202339045 202346033 202347018	
• <i>Section 501(c)(3) Organizations</i>	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 202214014 202222007 202235012 202307007	
• <i>Fairs, Trade Shows, Exhibitions, etc. (See also 0512.07-00)</i>	501.36-02
202031011 202047014 202125022 202127040 202237011	
• <i>Publishing Activities, Radio, Television, etc.</i>	501.36-03
201204021 201252025 201433020 201526020 201710031 201710033 201835008 202005021 202144028 202342018	
• <i>Fund Raising (See also 0512.06-00)</i>	501.36-04
201323037 201407020 201416010	
• Legislative and Political Propaganda Activities	501.38-00
201415007 201505042 202206013	
• "Action" Organizations	501.38-01
201415007 201430014 201505042 201908024 201932017 202316011	
• <i>Electing Expenditure Test</i>	501.38-02
201239012 201415007 201804005 202206013	

Section 502	Feeder Organizations (Exempt v. Not Exempt) 201317011 201444043	502.00-00
Section 503	Requirements for Exemption (Exempt v. Not Exempt) 201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008 201928015	503.00-00
	• Organizations to Which Section Applies 202309016	503.01-00
	• Future Status of Organizations Denied Exemption 201209007 201209008 201520013	503.03-00
Section 504	Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities	504.00-00
	• Denial of Exemption 201205011 201205013 201217019 201446028 201510059	504.50-00
Section 507	Termination of Private Foundation Status 201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003 201825004 201930017 202017026 202231005 202231006 202231007 202231008 202328004 202328005	507.00-00
	• Termination Under Section 507(a)(1) 201230026 201417020 201417021 201427019	507.01-00
	• <i>Special Rules</i> 201345033 201345034	507.01-01
	• Termination Under Section 507(b)(1)(B) 201441018	507.04-00
	• Liability of Transferee Organizations 201243015 201244020 201321024 201321025	507.05-00
	• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030	507.06-00
	• Aggregate Tax Benefit 201244020 201321025 201603033 201603034	507.07-00
	• Substantial Contributor 201609001	507.08-00
	• Value of Assets 201321024 201321025	507.09-00
Section 508	Special Rules With Respect to Section 501 (c)(3) Organizations 202119002	508.00-00
	• New Organizations 201446025	508.01-00
	• Governing Instruments 201931011	508.04-00
Section 509	Private Foundation Defined 202023012	509.00-00
	• Definitions 201418067	509.01-00
	• <i>Private Foundation</i> 201306023 201802017 201825004 202047011	509.01-01

	• <i>Support</i>	509.01-02
	201239011 201240036 201342011 201711014	
	• Exceptions to Private Foundation Status	509.02-00
	201335018 201417018 202023012	
	• <i>Publicly Supported Organizations</i>	509.02-01
	202039020 201445015 201507024 201620016 201729025 201733019 201850023	
	201909015 201923027 202023012 202031009 202034007 202034008 202126029	
	202144032 202228019 202235013 202245012 202248017 202305020 202309021	
	202313009 202313010 202344020 202349019	
	• <i>Supporting Organizations</i>	509.02-02
	201314044	
	• <i>Churches</i>	509.02-04
	201310045	
	• Continuation of Private Foundation Status	509.03-00
	201424025	
Section 511	Tax on Unrelated Business Income of Charitable, etc., Organizations (Taxable v. Not Taxable)	511.00-00
	201206018 201219024 201251019 201701002 201405029 201406020 201410037	
	201424025 201425016 201426029 201429029 201440022 201441019 201451044	
	201501014 201503018 201545027 201626004	
	• Organizations Subject to Tax	511.01-00
	201406019	
	• Section 501(c)(2) Corporations	511.02-00
	201241018	
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	512.01-00
	201206018 201425016 201430017 201503018 201644019 202002010	
	• <i>Rents and Royalties</i>	512.01-01
	202039018 201444043 201644019 201740002	
	• <i>Rent v. Ordinary Business Profits</i>	512.01-02
	201422027 201849009	
	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06)	512.04-00
	201329028 201333020 201413012 201613014 201613015 201636042 201636043	
	201729013 201729014 201730022	
	• Advertising (See Also 0501.26-02)	512.05-00
	201405029 201837014	
	• Fund-Raising Activities (See Also 0501.26-06)	512.06-00
	201330043 201330043	
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i>	512.09-03
	201213034 201213035 201235024 201302043 201344011 201425016 201434025	
	201545027 201833013 201844005	

	• Modifications	512.10-00
	201409009 201435017 201441018 201503018 201603032 202027003	
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	
	202331004	
	• Trusts	513.01-00
	201613014 201613015 201636042 201636043 201729013 201729014 201730022	
	• Advertising, etc., Activities	513.02-00
	201811016 201837014	
	• Sales and Service to Public	513.04-00
	201205013 201221024 201428030 202125020	
	• Games of Chance	513.05-00
	202002010	
Section 514	Unrelated Debt-Financed Income	514.00-00
	201418061 201422027 201430017 201434024 201434026 201849009 202225007	
	• Rent and Deductions	514.01-00
	201740002	
	• Definitions--Debt-Financed Property	514.06-00
	201221024 201418061 201434024 201434026 201603032 201702002 201703005	
	201740002 202225007	
	• Acquisition Indebtedness	514.07-00
	201206018 201246040 201740002	
Section 521	Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt)	521.00-00
	201333014 201511020 201835010	
Section 527	Political Organizations	527.00-00
	202005020	
Section 528	Certain Homeowners Associations	528.00-00
	201210007 201214016 201223011 201918006 202112001	
	• Revocation of Election	528.04-00
	201244005 201327008	
	• Definition of Homeowners Association	528.05-00
	201204017	
Section 529	Qualified State Tuition Programs	529.00-00
	201310043 201317017	
Section 531	Imposition of Accumulated Earnings Tax (Imposed v. Not Imposed)	531.00-00
	201653017	
Section 533	Evidence of Purpose to Avoid Income Tax (Proscribed Purpose v. Not Proscribed Purpose)	533.00-00
	• Holding and Investment Companies	533.02-00
	201653017	
Section 534	Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer)	534.00-00
	201428023	
Section 542	Definition of Personal Holding Company	542.00-00
	• Stock Ownership Requirements	542.02-00
	201208025	

	• 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 202144006	565.00-00
	• General Rule 201316014	565.01-00
	• <i>Making and Filing Consents</i> 201201011	565.01-02
Section 581	Bank v. Not a Bank 201341017	581.00-00
Section 597	Federal Financial Assistance Provided 201201010	597.00-00
	• Federal Financial Assistance Tax	597.05-00
	• <i>Basis</i> 201733014 202224011	597.05-01
	• Taxable Transfers 201441014 201733014	597.06-00
	• Limitation on Collection 201614035	597.07-00
	• Anti-Abuse 201733014	597.12-00
Section 611	Allowance of Deduction for Depletion (Deductible v. Not Deductible) 201448020	611.00-00
	• By Whom Deductible	611.02-00
	• <i>Economic Interest in Mineral in Place</i> 201520004 201448020 201520004	611.02-04
Section 612	Basis for Cost Depletion (Included v. Not Included in Basis) 202341008	612.00-00
Section 613	Percentage Depletion	613.00-00
	• Gross Income From Property 201710023 201722028	613.02-00
Section 613A	Limitations on Percentage Depletion in the Case of Oil and Gas Wells	613A.00-00
	• Exemption for Independent Producers and Royalty Owners	613A.03-00

	• <i>General Rule</i> 201210003	613A.03-01
	• Limitations on Subsection (c)	613A.04-00
	• <i>Retailers Excluded</i> 201210003 202140003	613A.04-02
Section 614	Definition of Property	614.00-00
	• Election to Aggregate Separate Operating Mineral Interests in Case of Mines 201343005	614.02-00
	• Aggregating Non-Operating Mineral Interests 201405002 201746019 201852017 201952004 202044005 202052009 202150005	614.04-00
Section 617	Deduction and Recapture of Certain Mining Exploration Expenditures 201718011	617.00-00
	• Recapture on Reaching Producing Stage 201350033	617.03-00
Section 638	Continental Shelf Areas 201311024	638.00-00
Section 641	Imposition of Tax 201727008 202335014	641.00-00
Section 642	Special Rules for Credits and Deductions 201216045 201343002 201345033 201345034 201803004 201908008	642.00-00
	• Charitable Deduction 201202019 201225004 202001013 202001014 202001015 201343002 201611002 201714002 201714003 201721003 201803004 202332011	642.03-00
	• <i>Pursuant to Governing Instrument</i> 201438014 201747005	642.03-02
	• <i>Pooled Income Funds</i> 201450016	642.03-06
Section 643	Definitions Applicable to Subparts A, B, C, and D 201238004 201245007 202134003 201436043 201516008 201516020 201516028 201519012 201527032 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201702005 201702006 201722007 202133005 202239006	643.00-00
	• Income Defined 201320009	643.02-00
	• Treatment of Property Distributed in Kind 202239006	643.05-00
	• Multiple Trusts 201928004	643.06-00
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus 201223012 201238004 202134003 202134004 201436043 201928004 201928005 202133005 202322005	661.00-00
	• Amounts Paid, Credited, or Required to Be Distributed 201651013 201747005	661.01-00
Section 662	Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus 201223012 202134004 201436043 201519012 201928004 202322005	662.00-00

Section 674	Power to Control Beneficial Enjoyment 201507008 201908005	674.00-00
	• Power Exercisable Only by Will 201326011	674.01-00
Section 675	Administrative Powers 201235006 201507008	675.00-00
	• General Powers of Administration 201216034	675.04-00
Section 677	Income for Benefit of Grantor 201326011 201507008	677.00-00
Section 678	Person Other Than Grantor Treated as Substantial Owner 202022002	678.00-00
	• Power to Vest Corpus or Income in Self 201633021	678.01-00
Section 691	Recipients of Income in Respect of Decedents 201330011 201330011 201338028 201430022 201444024 202332011	691.00-00
	• Includibility of Item as Income in Respect of Decedent Generally 201438014 201611002 201909003	691.01-00
Section 701	Partners, Not Partnerships, Subject to Tax 201507018	701.00-00
	• Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2 201917007	701.01-00
Section 702	Income and Credits of Partner	702.00-00
	• Partner's Income v. Partnership Income 201421016	702.05-00
Section 704	Partner's Distributive Share 201241005 201721013 201729020	704.00-00
	• Partnership Agreement 201517006 201537002 201537003	704.01-00
	• <i>Section 704(c) Considerations</i> 201216019 201421001 201505001 201537002 201537003 201710007 201710008 201747001	704.01-04
	• Limitation on Allowance of Losses 201606027	704.06-00
Section 705	Determination of Basis of Partner's Interest 201421016	705.00-00
Section 706	Taxable Years of Partner and Partnership 201319021	706.00-00
	• Closing of Partnership Taxable Year 201806005	706.05-00
Section 707	Transactions Between Partner and Partnership 201613001 201613002 201613003 201714028	707.00-00
	• Not in Capacity as Partner 201324013	707.01-00
	• Sales or Exchanges With Respect to Controlled Partnership 201737011	707.02-00

	• <i>Losses Disallowed</i> 201343021	707.02-01
Section 708	Continuation of Partnership 201315026 201605004 201619001 201643016 201643017 201643018 201643019 201745005	708.00-00
	• Termination 201244004 201326007 201528007 201619001 201643016 201643017 201643018 201643019 201723008 201723009	708.01-00
	• Merger, Conversion or Consolidation 201619001 201643016 201643017 201643018 201643019 201929019	708.02-00
	• Division 201619001 201643016 201643017 201643018 201643019	708.03-00
Section 721	Nonrecognition of Gain or Loss on Contributions 201308019 201326014 201308019 201422004 201511020 201547003 201633028 201710007 201710008 201810005 202016013	721.00-00
	• Transfer of Intangibles 202047006	721.03-00
	• Gain Includible by Non U.S. Person 202047006	721.04-00
Section 731	Extent of Recognition of Gain or Loss on Distribution 201314004 201421001 201421016 201511020 201537002 201537003	731.00-00
Section 732	Basis of Distributed Property Other Than Money 201505001	732.00-00
Section 734	Optional Adjustment to Basis of Undistributed Partnership Property 201521012	734.00-00
Section 737	Recognition of Precontribution Gain in Case of Certain Distributions to Contributing Partner 201537002 201537003	737.00-00
Section 741	Recognition and Character of Gain or Loss on Sale or Exchange 202309015 202346016	741.00-00
	• Sale of Interest v. Sale of Assets 202309015	741.02-00
Section 743	Optional Adjustments to Basis of Partnership Property 201726012	743.00-00
	• Adjustments to Basis 201929019	743.02-00
Section 751	Unrealized Receivables and Inventory Items	751.00-00
	• Sale or Exchange of Interest in Partnership 202309015	751.01-00
	• Inventory Items 202309015	751.04-00
Section 752	Treatment of Certain Liabilities 201511020 201608005 201841006	752.00-00
	• Liability to Which Property is Subject 201525010	752.03-00
	• Sale or Exchange of an Interest 201929019	752.04-00

	• Sharing Recourse Liabilities 201525010	752.06-00
	• <i>Economic Risk of Loss</i> 201606027	752.06-01
	• Sharing Non-recourse Liabilities 201525010	752.07-00
	• Partnership Liability Versus Partner Liability 201525010	752.08-00
Section 754	Manner of Electing Optional Adjustment to Basis of Partnership Property	754.00-00
	201201007 201201014 201213006 201213024 201214006 201240008 201250012 201314013 201632006 201632007 201632008 201632009 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201443011 201506001 201506002 201521012 201528027 201530004 201548012 201603018 201610002 201611008 201620002 201620003 201624016 201624020 201629002 201709005 201709006 201709009 201717014 201717038 201726002 201726010 201728015 201736007 201738007 201811011 201811012 201812008 201814008 201815002 201816006 201817018 201819005 201819010 201823001 201826005 201826007 201826008 201834004 201840003 201846003 201848014 201851006 201851007 201852013 201902024 201902025 201904012 201904013 201917003 201918012 201919007 201919010 201920010 201923015 201924007 201924008 201924010 201924012 201927012 201929016 201933002 201934002 201937012 201943017 201945023 201949010 201950001 201950002 202005014 202006007 202020020 202049001 202050011 202129004 202130006 202130009 202135007 202138006 202211003 202214012 202218008 202218009 202218010 202218011 202218012 202218013 202218014 202218015 202218016 202218017 202218018 202218019 202218020 202218021 202218024 202219004 202219010 202220004 202222002 202244002 202250002 202308002 202313001 202314009 202318015 202318017 202318018 202320003 202322001 202326009 202334015 202336015 202341007 202344009 202346016 202347008 202348001	
	• Timeliness of Election	754.02-00
	201201007 201201014 201251004 201314013 201632006 201632007 201632008 201632009 201341002 201410014 201410019 201410020 201410021 201410022 201410023 201410025 201410026 201426012 201440003 201442003 201443011 201444016 201444017 201448002 201505017 201505018 201505019 201505020 201505021 201505022 201505023 201505024 201505025 201505026 201505027 201508003 201510024 201514002 201519023 201525008 201532014 201543002 201605007 201611008 201624005 201629002 201640011 201645001 201645008 201648005 201649003 201649005 201705008 201707011 201709005 201709006 201709009 201718013 201719006 201719007 201722013 201726002 201726010 201729015 201736004 201738007 201742001 201804006 201816006 201818003 201818007 201819005 201819010 201823001 201830010 201833007 201839004 201840003 201840005 201841003 201851006 201851007 201909004 201918012 201920010 201924008 201924012 201926003 201929016 201933002 201934002 201943017 201947014 201949010 202005014 202006007 202007003 202007004 202015014 202049001 202050011 202113003 202114003 202129004 202130009 202138006 202143006 202143007 202144016 202144017 202144018 202144019 202144020 202144021 202144022 202144023 202144024 202211003 202214012 202215001 202219010 202222002 202244002 202250002 202250003 202308002 202320003 202328003 202336015 202341007	
Section 761	Terms Defined	761.00-00
	201747001	
	• Partnership	761.01-00
	201235015 201323015 201329003	

	• <i>Organizations Treated as a Partnership</i> 201329003	761.01-01
	• Partner 201411035	761.02-00
	• Partnership Agreement 201517006	761.03-00
	• Distributions of Partnership Interests Treated as Exchanges 201929019	761.05-00
Section 803	Life Insurance Gross Income 201845020 202235004	803.00-00
Section 805	General Deductions 201845020 202235004	805.00-00
Section 806	Small Life Insurance Company Deduction 201412001	806.00-00
Section 807	Rules for Certain Reserves 201312031 201746022 202235004	807.00-00
	• Adjustments for Increase or Decrease 201845020 202235004	807.01-00
	• Method of Computing Reserves for Purposes of Computing Income 201312031 201939003	807.03-00
	• <i>Amount of Reserve</i> 201844009	807.03-01
	• <i>Applicable Federal Interest Rate/Prevailing State Assumed Interest Rate</i> 201640008 201645010 201939003	807.03-03
	• <i>Prevailing Commissioners' Standard Tables</i> 201230009	807.03-04
	• Special Rules for Computing Reserve	807.04-00
	• <i>Contracts Issued by Foreign Branches of Domestic Life Insurance Companies</i> 201746022	807.04-03
	• Adjustments for Change in Computing Reserves 201511013	807.05-00
Section 812	Definitions of Company's Share and Policyholder's Share 201603023	812.00-00
Section 816	Life Insurance Company Defined 201733012	816.00-00
	• Life Insurance Reserves 201733012	816.02-00
	• Total Reserves Defined 201733012	816.03-00
Section 817	Treatment of Variable Contracts 201235001 201240018 201309011 201323001 201323002 201323003 201323004 201338004 201338005 201341033 201410012 201417007 201436005 201502003 201504005 201540004 201651002 201651012 201705003 202041002 202041005	817.00-00
	• Treatment Nondiversified Contracts	817.08-00
	• <i>Look-Through Diversification</i> 201540004	817.08-04

Section 831	Tax On Insurance Companies Other Than Life Insurance Companies 201225013 201229008 201314020 201317002 201323009 201428006 201438022 201440015 201451012 201511021 201517018 201527014 201527015 201532028 201535009 201540008 201611001 201633027 201645004 201702037 201714021 201716014 201728017 201728018 201732021 201744009 201802004 201802014 201821007 201825006 201843001 201845024 201918007 201923020 201927016 201945013 201950003 202040004 202102008 202109005 202207005 202210021 202214007 202304006 • Alternative Tax Small Companies 831.02-00 201433012 201744009 201845024 201950003 202040004 202102008 • Whether Company Qualifies as Insurance Company 831.03-00 201219009 201219010 201219011 201224018 201351006 201419007	831.00-00
Section 832	Insurance Company Taxable Income 201232030 201235011 201250022 201328027 201428006 201429007 201438022 201503011 201515017 201533011 202227004 202328019 • Underwriting Income 832.04-00 202019001 • Premiums Earned 832.05-00 201235011 201536024 • Losses Incurred 832.06-00 201429007 201642034 • <i>Salvage and Reinsurance Recoverable</i> 832.06-01 201515017 • <i>Unpaid Losses</i> 832.06-02 201435011 201437011 • <i>Discounted Unpaid Losses</i> 832.06-03 202315010 • Interinsurers or Reciprocal Underwriters 832.15-00 201322008	832.00-00
Section 833	Treatment of Blue Cross Blue Shield Organizations 201416002 201642026 202218001 202309002 • Treated as Stock Insurance Company 833.01-00 202309002 • Organizations Subject to Sec. 833 833.03-00 201642026 • <i>Existing Blue Cross or Blue Shield Organizations</i> 833.03-01 201642026 • <i>Material Change in Operations Existing Blue Cross or Blue Shield Organiza-</i> 833.03-03 <i>tions</i> 201432013 201642026	833.00-00
Section 846	Discounted Unpaid Losses Defined • Determination of Undiscounted Unpaid Losses 846.01-00 201435011	846.00-00
Section 847	Special Estimated Tax Payments 201640017	847.00-00
Section 848	Capitalization of Policy Acquisition Expenses 201746022 • Net Premiums 848.05-00	848.00-00

	• <i>Special Rules for Reinsurance</i> 201501011 201642032	848.05-03
	• Classification of Contracts	848.06-00
	• <i>Exceptions</i> 201746022	848.06-02
	• <i>Treatment of Reinsurance Contract</i> 201501011 201642032	848.06-06
Section 851	Definition of Regulated Investment Company 201325002 202021020 202022003 202124006 202340007	851.00-00
	• Election to be Regulated Investment Company 202021020 201521014 202022003 202124006 202340007	851.01-00
	• Gross Income Requirement 201206015 201319003 201406007 201425009 201524020 201716001 201716024 201716025 201716026 201716027 201716028 201716029 201716030 201716031 201716032 201716033 201716034 201716035 201716036 201716037 201716038 201716039 201716040 201716041 201716042 201716046 201717020 201717021 201717022 201717024 201717025 201717026 201717027 201717028 201717029 201717031 201717032 201717033 201717034 201717035 201718030 201718032 201719021	851.02-00
Section 852	Taxation of Regulated Investment Companies and Their Shareholders 201340016 201619004 202052011 202340007	852.00-00
Section 853	Foreign Tax Credit Allowed Shareholders 202017016 202146004 202202004 202203006	853.00-00
	• Election 201629004 201705005 201707009 201734001 201845015 201845016 201845017 201845018 201845019 202017016 202146004 202202004 202203006	853.01-00
Section 854	Limitations Applicable to Dividends Received From Regulated Investment Company 201640018	854.00-00
Section 855	Dividends Paid by Regulated Investment Company After Close of Taxable Year 202021020 201530006 201619004 201740017 202022003 202032001 202124006 202124007 202340007	855.00-00
	• General Rule 201244003	855.01-00

Section 856**Definition of Real Estate Investment Trust****856.00-00**

201204006 201205004 201208007 201208012 201208014 201214009 201216031
 201218007 201226004 201232032 201234006 201238009 201244012 201250019
 201251005 201252009 201304004 201310020 201311009 201313017 201314002
 201315007 201316013 201317001 201320007 201323016 201327006 201328018
 202001011 201341032 201407011 201418037 201423011 201424020 201427001
 201428004 201428005 201429017 201429024 201431018 201431020 201432014
 201433011 201441014 201443017 201444022 201450005 201450017 201509019
 201516018 201516049 201521006 201523015 201528006 201537020 201546006
 201549013 201549023 201551007 201620001 201647005 201705007 201716002
 201716043 201720008 201725002 201732012 201819006 201828008 201828009
 201843004 201848008 201904005 201917006 201923023 201928013 201929014
 201929015 201930003 201939001 201948006 201949004 201949005 201949007
 202002009 202002012 202006001 202012003 202012012 202015015 202020007
 202024003 202029002 202031001 202035005 202035008 202037008 202040001
 202051004 202051006 202051008 202053008 202102002 202104002 202104008
 202105006 202110004 202110005 202111003 202120006 202120013 202121006
 202123002 202128006 202129005 202142005 202144006 202144011 202144012
 202148004 202148005 202149005 202205003 202205004 202205005 202205006
 202205007 202205008 202205009 202205010 202205011 202205012 202205013
 202206001 202206002 202206003 202206004 202206005 202211007 202213003
 202220012 202226002 202235006 202237004 202301003 202305005 202314010
 202324003 202329004 202329005 202334011 202336001 202340012 202344007
 202349012

• Income Requirements

856.01-00

201225008 201225009 201246013 201407011 201418022 201428002 201433005
 201518010 201522002 201524017 201527012 201527013 201546006 201602003
 201605005 201620001 201649013 201652012 201722016 201732012 201742008
 201742009 201742010 201742011 201742012 201742013 201751011 201816002
 201816003 201820012 201841002 201845001 201848013 201901001 201907001
 201910002 201928013 201939001 202005017 202005018 202006001 202024003
 202029002 202102002 202132002 202133003 202150014 202205001 202235006
 202305009 202317017 202317018 202334007 202335004 202335005 202346008

• Investment Requirements

856.02-00

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

• Other Requirements

856.03-00

201225008 201225009 201530014 201848008 201917006 202038009

• Rents From Real Property

856.04-00

201206001 201225008 201225009 201250003 201250008 201301007 201320001
 201320002 201334033 201341015 201450017 201549013 201716044 201740017
 201751011 201812009 201901001 201907001 201930003 201944011 202002009
 202002012 202013006 202013007 202031001 202047003 202132002 202133003
 202150014 202205001 202211002 202304003 202317017 202317018

• Interest

856.05-00

• Not Dependent on Profit

856.05-01

202205001

• Treatment of Wholly Owned Subsidiaries

856.07-00

201210021 201214002 201232011 201311009 201345021 201424016 201426017
 201432011 201433001 201452013 201511019 201516018 201521015 201527016
 201530005 201532006 201533005 201533006 201539007 201539008 201550025
 201552009 201614022 201615007 201628020 201628021 201638010 201638021
 201640002 201652005 201653016 201710012 201722017 201723012 201726011
 201736008 201738004 201748006 201751013 201802006 201811010 201815014
 201844007 201844008 201920004 201920011 201926005 201952003 202349012

Section 857	Taxation of Real Estate Investment Trusts and Their Beneficiaries 201315004 201340004 201346005 201609004 202024003 202235006	857.00-00
	• Requirements to be Taxed as a REIT 201717005	857.01-00
	• Taxation of Trusts	857.02-00
	• <i>Income from Foreclosure Property</i> 201623007	857.02-02
	• <i>Income from Prohibited Transactions</i> 201614009 201640007 201707010 201844003	857.02-03
	• Earnings and Profits 201652012 202024003	857.05-00
Section 858	Dividends Paid by Real Estate Investment Trust After Close of Taxable Year 201244009	858.00-00
	• Receipt by Shareholders 201816001	858.01-00
Section 860	Deduction for Deficiency Dividends 201727004 202207002 202233007 202233008	860.00-00
	• Interest and Addition to Tax 201727004	860.02-00
	• Adjustments 201239006	860.03-00
	• Determination 201727004	860.04-00
	• Claim Required for Dividend Deduction 201727004	860.06-00
	• Suspension of Statute of Limitations 201727004	860.07-00
Section 860B	Taxation of Holders of Regular Interests 202035003	860B.00-00
Section 860C	Taxation of Residual Interest	860C.00-00
	• Taxable Income or Net Loss 201306021	860C.02-00
Section 860D	REMIC Defined 201713007 201731001 201731002 201749005 201749008 201601005 201649006 201649009 201649010 201650011 201714017 201730006 201738001 201738003 201742007	860D.00-00
	• Election 202323007 202341006	860D.01-00
Section 860F	Other Rules	860F.00-00
	• Treatment of Transfers to the REMIC 201517007	860F.04-00
Section 860G	Other Definitions and Special Rules 201623007	860G.00-00
Section 861	Income From Sources Within the U.S.	861.00-00
	• Interest 201205007 201447030	861.02-00

	• Compensation for Labor or Services 201438027	861.04-00
	• Allocation and Apportionment of Deductions (In General) 201446018	861.08-00
	• <i>Apportionment</i> 201614031	861.08-02
	• <i>Net Operating Losses</i> 201228013	861.08-12
	• Allocation and Apportionment of Interest Expense (In General) 201320017 201701018 201335008 201423001 201505036 201638012 201702036 201718034 201718035 201744014 201744015 201744016	861.09-00
	• <i>Apportionment Rules -- Corporations</i> 201423001 201718034	861.09-05
	• <i>Asset Method of Apportionment</i> 201210019 201210020 201223001 201320017 201701018 201335008 201505036 201638012 201702036 201744014	861.09-06
	• <i>Fair Market Value Method</i> 201320017 201701018 201335008 201423001 201505036 201638012 201702036 201718034 201718035 201744014 201744015 201744016	861.09-07
	• <i>Modified Gross Income Method of Apportionment</i> 201744015 201744016	861.09-08
	• Characterization Rules and Adjustments for Certain Assets (In General) 201336018	861.12-00
	• <i>Miscellaneous</i> 201336018	861.12-04
Section 863	Items Not Specified in Sections 861 or 862 202346017 202346018 202346020	863.00-00
	• Partly From Sources Within and Partly From Sources Without U.S.	863.02-00
	• <i>Transportation</i> 201311024	863.02-04
Section 864	Definitions	864.00-00
	• U.S. Trade or Business 201501013	864.01-00
	• <i>Trade or Business Conducted Through Partnership</i> 201501013	864.01-02
	• <i>Trading in Securities</i> 201501013	864.01-04
	• Effectively Connected Income 201325012 201908016	864.02-00
	• <i>U.S. Source Interest, Dividends, etc.</i> 201325012	864.02-01
	• <i>Deferred Payments</i> 201908016	864.02-06
	• Rules for Allocating Interest, etc. (See Also 861.08 through 861.14) 201210019 201210020 201341017	864.04-00
Section 865	Source Rules for Personal Property Sales 202140016	865.00-00

Section 871	Tax on Nonresident Alien Individuals 201539028 201727005 201727006 201852014	871.00-00
	• Tax on Nonresident Aliens	871.02-00
	• <i>Fixed or Determinable Annual Or Periodical Income</i> 202235010	871.02-03
	• <i>Exemption from Tax on Certain Interest and Dividends</i> 201223006 202340003	871.02-13
	• Repeal of Tax on Interest of Non-resident Alien Individuals Received From Certain Portfolio Debt Investments	871.04-00
	• <i>Statement That Beneficial Owner Is Not a U.S. Person</i> 201434021	871.04-04
Section 882	Tax on Income of Foreign Corporations Connected with United States Business	882.00-00
	• Return Required 201515029	882.03-00
	• Allocation of Deductions 201908016	882.04-00
	• Interest deductions	882.07-00
	• <i>Liability/Asset Ratio</i> 201908016	882.07-02
Section 884	Branch Tax 201752001 202032003 202130001 202245005 202249013	884.00-00
	• Branch Profits Tax 201628016	884.01-00
	• Rules for Termination, Liquidation, Reorganization or Incorporation 201443003 201543007 202130001 202245005 202249013	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
	• <i>Incorporation of a U. S. Business</i> 202245005 202249013	884.08-40
Section 887	Imposition of Tax On Gross Transportation Income Of Nonresident Aliens and Foreign Corporations 201212012	887.00-00
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 202343003	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

Section 901	Taxes of Foreign Countries and of Possessions of U.S. 201423022	901.00-00
	• 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
Section 902	Deemed Paid Credit Where Domestic Corporation Owns 10 Percent or More of Voting Stock of Foreign Corporation (See Also 960.00-00 et. seq.)	902.00-00
	• Computation of Credit	902.01-00
	• <i>Post-1986 Undistributed Earnings</i> 201441015 201444039	902.01-01
	• <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
Section 905	Applicable Rules 201429026	905.00-00
	• 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 202303010 202336002	911.11-03
Section 932	Coordination of United States and Virgin Islands Income Taxes	932.00-00
	• Bona Fide Residents of the Virgin Islands 201503012	932.02-00
Section 951	Amounts Included in Gross Income of U.S. Shareholders (Included v. Not Included) 201436047 202142009	951.00-00
Section 952	Subpart F Income Defined 201240019	952.00-00

	• Definition of Qualified Business Unit 201902030	989.01-00
Section 992	Requirements of a Domestic International Sales Corporation 201433003 201944009 202349008	992.00-00
	• Definition of DISC	992.01-00
	• <i>Qualified Export Assets</i> 201735003	992.01-02
	• <i>Capitalization</i> 201444018	992.01-03
	• Election 201216006 201221003 201224025 201237006 201242001 201304001 201305002 201310018 201327001 201327004 201327005 201618007 201634002 201634020 201701003 201701010 202021017 201335002 201336013 201341023 201343011 201343015 201346003 201347006 201347018 201349003 201351012 201351015 201404008 201411008 201418040 201421010 201429020 201433004 201434002 201436002 201436041 201440019 201441012 201444018 201451026 201502005 201506006 201516013 201516052 201519020 201521010 201527037 201528002 201532005 201533003 201535001 201535014 201536001 201536008 201540002 201543009 201544010 201544011 201548014 201552003 201552005 201601003 201604007 201622022 201628017 201629006 201631010 201633007 201634002 201634020 201635003 201638008 201640003 201641007 201642012 201645003 201649004 201652018 201708001 201712011 201714013 201717015 201717017 201722010 201722024 201726009 201736005 201744010 201745003 201746018 201746021 201748005 201750005 201751010 201807005 201809001 201809002 201817007 201833001 201839007 201839008 201842005 201904009 201909001 201917005 201918014 201922025 201937002 201940003 201943013 202104009 202122010 202122012 202126021 202229004 202303011 202314001 202314013 202317016 202322017 202347003 202347010	992.02-00
Section 1001	Determination of Amount of and Recognition of Gain or Loss 201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012 201238004 201243004 201243006 201245007 201308016 201319018 201320009 201326014 201343003 201343004 201308016 201334006 201342001 201418007 201418017 201418031 201418032 201419001 201419011 201436043 201443004 201516008 201516020 201516022 201516023 201525001 201527032 201528024 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201536010 201628008 201638004 201647001 201702005 201702006 201709020 201722007 201737011 201812001 201812002 201812005 201814001 201814002 201814005 201817012 201817013 201817014 201817016 201818005 201833015 201834011 201835001 201845020 201928004 201932001 201932002 201932003 201932004 201932005 201932006 201932007 201932008 201932009 201932010 202108001 202108002 202108003 202108004 202108005 202108006 202116002 202116003 202116004 202133005 202146001 202203009 202216001 202216002 202216003 202216004 202216005 202216006 202224010 202227004 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023 202303004 202303005 202303006 202303007 202303008 202303009 202303012 202313006 202316008 202317001 202317010 202317011 202318010 202318011 202318012 202318013 202318014 202322005	1001.00-00
	• Amount Realized 201221004 201525010 201730012 201730017 201730018 201730019	1001.02-00

	• <i>Sale or Other Disposition of Certain Term Interest After October 9, 1969</i> 202339008	1001.02-03
	• <i>Property Differing Materially</i> 201443004 201516022 201516023	1001.02-07
Section 1011	Adjusted Basis for Determining Gain or Loss 201418007 201845020 202235004	1011.00-00
	• Allocation of Basis 201709001	1011.01-00
Section 1012	Basis of Property--Costs 201617002	1012.00-00
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 20134004 201418007 201419001 201426016 201436043 201525001 201604001 201702005 201702006 201709020 201722007 20133005 202303004 202303005 202303006 202303007 202303008 202303009 202303012	1015.00-00
	• Acquired by Gift After December 31, 1920 202322005	1015.02-00
	• Transfer in Trust After December 31, 1920 202303004 202303005 202303006 202303007 202303008 202303009 202303012	1015.03-00
	• <i>Basis in Hands of Trustee or Beneficiaries of an Irrevocable Trust</i> 202303004 202303005 202303006 202303007 202303008 202303009 202303012	1015.03-01
Section 1031	Exchange of Property Held for Productive Use or Investment 201234018 201242003 201302009 201313024 201411036 201416006 201648013 201706009 201834010 201944006 202053007 202124008 202335002	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 202309007	1031.02-00
	• Like Kind Real Estate 202309007	1031.03-00
	• 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 202203009 202309002	1032.00-00
Section 1033	Involuntary Conversion 202001016 201333010 201333011 201924017 201925011 201925012 202042002 202042003 202125006 202318004	1033.00-00

	• General Rule 202001016 201609003 201636034 201702034 201816008 201821012 201924017 201925011 201925012 202042002 202042003 202125006 202318004 202350001	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 202318004	1033.03-00
	• Special Rule for Outdoor Advertising Displays 201450004 202344008	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 Cooperatives	1042.00-00
	• Nonrecognition of Gain 201435014	1042.01-00
	• Recapture on Disposition of Qualified Replacement Property 202206009	1042.05-00
Section 1045	Rollover of Gain from One Qualified Business Stock to Another 201650010 202244004 202245003 202317008	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 202227009	1059.06-00
	• <i>Written Determination</i> 202114016 202137003 202227009	1059.06-02
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 202107004 202107005 202107006 202107007 202107008 202210009 202344011	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 202114002 202125004 202144026 202204007 202221006 202319013 202342013 202342014 202342015	1202.00-00
Section 1221	Capital Asset v. Not a Capital Asset 201203003 201208038 201209014 202309015	1221.00-00
	• Property Held Properly In Inventory 202309015	1221.01-00
	• Property Held Primarily For Sale In Ordinary Course of Business 202309015	1221.02-00
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 202134003 202134004 201418007 201436043 201443004 201516022 201516023 201525001 202133005 202303004 202303005 202303006 202303007 202303008 202303009 202303012 202322005	1223.00-00
	• Reorganization 202244008 202246005	1223.10-00
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
	• Right or Obligation With Respect to Personal Property 202224010	1234A.01-00
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
	• Gifts 201318003	1250.04-01

Section 1253	Transfers of Franchises, Trademarks, and Trade Names 201322020 202120005	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 202340007	1272.05-00
Section 1275	Other Definitions & Special Rules	1275.00-00
	• Integration 201614010 202034003 202116008 202118006 202122011 202201010 202223013 202223014	1275.08-00
Section 1276	Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income 202328019	1276.00-00
	• Accrued Market Discount	1276.02-00
	• <i>Constant Interest Rate Election</i> 201619004 202124006 202124007	1276.02-02
	• Treatment of Nonrecognition Transactions 202328019	1276.03-00
	• <i>Transferred Basis Property</i> 202328019	1276.03-01
	• Special Rules 202328019	1276.04-00
Section 1278	Definitions and Special Rules	1278.00-00
	• Election to Include Market Discount Currently 202340007	1278.02-00
Section 1286	Tax Treatment of Stripped Bonds 201229003 201701017 201502006 201502007	1286.00-00
Section 1295	Qualified Electing Fund 202344015	1295.00-00
	• Time For Making Election 201228021 201249014 202038002 202111001 202111002 202229008 202319001 202344015 202350015	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 202201011 202203001 202207001 202220014 202229008 202229034 202252006 202252007 202319001 202330005 202334006 202350015	
Section 1296	Passive Foreign Investment Company	1296.00-00
	201244003 201311014 201447003 201806001 201806002 201806003 201806004 201845015 201845016 201845018 201930005 201930006 201930007 201930008 202041006 202110016 202226006 202235007	
	• Characterization of Income	1296.02-00
	• <i>Application of Income Look-Through Rules</i> 201445005	1296.02-02
Section 1297	Special Rules	1297.00-00
	201322009 201515006	
Section 1301	Averaging of Farm Income	1301.00-00
	• Engaged in Farm Business 201435006	1301.01-00
Section 1311	Correction of Error	1311.00-00
	201208027 201313027	
	• Inconsistent Position v. No Inconsistent Position 201710029	1311.01-00
	• Correction Not Barred v. Barred at Time of Error 201823004	1311.02-00
Section 1313	Definitions	1313.00-00
	• Determination v. No Determination 201247001 201247011 201622032	1313.01-00
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right	1341.00-00
	201224029 201328031	

Section 1361**Definitions****1361.00-00**

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 202101001 202110001 202126006 202126007
202126008 202126009 202126010 202126011 202126012 202126013 202126014
202126015 202126016 202126017 202126018 202126019 202126020 202127004
202127005 202127006 202127007 202127008 202127009 202127010 202127011
202127012 202127013 202127014 202127015 202127016 202127017 202127018
202127019 202127020 202127021 202127022 202127023 202127024 202127025
202127026 202127027 202127028 202127029 202127030 202127031 202127032
202127033 202127034 202127035 202127036 202127037 202128003 202131009
202139005 202140015 202141002 202142003 202147001 202152016 202207007
202210014 202211006 202220002 202231011 202233004 202233005 202233006
202302004 202303002 202305004 202310001 202315004 202340002 202340005
202343022 202344002 202345001

• *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 202141002 202142003
202210014 202220002 202233004 202233005 202233006 202302004 202310001
202345001

• *Number of Shareholders*

1361.01-01

201926008 202343022

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

1361.01-02

201205002 201208013 201218005 201237014 201250013 201250018 202021007
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 202345006

• *Non-Resident Alien as Shareholder*

1361.01-03

201312023 201545015 202004001 202344002

• *More than One Class of Stock*

1361.01-04

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 202052003 202053005 202110010 202141002 202142003
202203004 202209001 202210014 202247004 202302004 202310001

• *Ineligible Corporation*

1361.01-05

202021002 201849006 201936005 201938007 202101001 202203004 202209001
202220002 202302004

• Certain Trusts Permitted as Shareholders	1361.03-00
201216034 201224013 201226019 201232003 201238017 202021006 201419009 201604009 201604010 201650007 201819002 201820001 201820009 201837012 201918002 201933001 201938003 201943015 201947011 202009022 202020005 202110001 202139005 202140015 202142006 202207007 202233004 202233005 202233006 202305004 202317014 202317015 202340002 202340005 202344005 202345001 202345006	
• Grantor Trusts	1361.03-01
201216025 201216034 201252007 202305004 202317014 202317015 202340002	
• Qualified Subchapter S Trusts	1361.03-02
201203011 201225005 201232003 201232027 201233014 201235008 201238017 201301004 201302004 201302005 201302006 201313002 201322016 201327009 201330012 201618003 201634019 201330012 201341003 201341009 201347014 201414006 201419009 201436039 201447007 201528020 201545015 201549001 201610012 201614002 201614003 201614019 201634019 201639010 201639011 201639012 201644006 201644007 201650007 201733001 201823003 201830004 201833010 201846001 201909005 201924006 201937005 202004002 202004003 202004004 202007001 202008001 202008008 202009001 202009003 202139005 202140001 202210002 202305004 202315004 202316002 202317014 202317015 202344005 202345001 202345006	
• Electing Small Business Trusts	1361.03-03
201201006 201224013 201238017 202021006 201341003 201422006 201436006 201436007 201511014 201545003 201545015 201546001 201549001 201549002 201549003 201639010 201639011 201639012 201730021 201737005 201744013 201811001 201819002 201820001 201820009 201824002 201824003 201834007 201834008 201834009 201837012 201845008 201852001 201908012 201909005 201910014 201918001 201918002 201919001 201922021 201933001 201934001 201938003 201943015 201947011 201948008 201949015 201949016 202009011 202009022 202019010 202045008 202045009 202045010 202101001 202110001 202140015 202142006 202205014 202207007 202220002 202233001 202233004 202233005 202233006 202316002 202323008 202340005	
• Qualified Subchapter S Subsidiary	1361.05-00
201208011 201208022 201211009 201216015 201216027 201225006 201233003 201237015 201238019 201238020 201238021 201238022 201238023 201238024 201242006 201243007 201243008 201247007 201301003 201306009 201306020 201310022 201314003 201320011 201325008 201326014 201328019 201634005 201634006 201701011 201701012 201701013 202021002 202021007 202039004 201337004 201426004 201442016 201442041 201444033 201444034 201444035 201444036 201444037 201450012 201516042 201516043 201516044 201516045 201516046 201527006 201531001 201536015 201540005 201544022 201549001 201550003 201550004 201604011 201608002 201633003 201634005 201634006 201635001 201638011 201639010 201639011 201639012 201644003 201647003 201649002 201650007 201711006 201728016 201740006 201740007 201740013 201750001 201750002 201810003 201815003 201824007 201837002 201849005 201849006 201852011 201905002 201908019 201923025 201925003 201928012 201929007 201940006 201943015 201945016 201946014 201952001 202019009 202019025 202046005 202113001 202114013 202126006 202126007 202126008 202126009 202126010 202126011 202126012 202126013 202126014 202126015 202126016 202126017 202126018 202126019 202126020 202127004 202127005 202127006 202127007 202127008 202127009 202127010 202127011 202127012 202127013 202127014 202127015 202127016 202127017 202127018 202127019 202127020 202127021 202127022 202127023 202127024 202127025 202127026 202127027 202127028 202127029 202127030 202127031 202127032 202127033 202127034 202127035 202127036 202127037 202128003 202131009 202147001 202147003 202152003 202211006 202225001 202227001 202231011 202250006 202251002 202301004 202301005 202325001 202325006	

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

201201006 201205002 201205006 201206009 201206011 201211002 201211004
201211005 201211006 201211007 201214010 201215004 201216027 201217006
201217009 201217013 201218008 201218009 201219014 201226001 201226013
201226017 201227003 201228003 201232005 201238006 201238014 201238015
201239001 201242009 201243009 201246008 201247012 201248013 201250011
201251007 201252001 201301008 201301011 201306009 201308008 201310019
201310035 201311005 201311017 201314030 201316012 201320008 201322006
201322016 201322036 201324011 201328004 201328026 201328029 201330017
201330018 201632013 201634001 201634003 201634004 201634005 201634007
201634008 202001004 202021006 202021007 202021016 201308008 201330017
201330018 201334030 201334031 201338012 201340002 201343016 201345018
201346004 201405007 201414010 201416004 201418008 201418044 201418045
201420002 201425003 201425008 201426011 201429001 201431006 201437009
201442038 201442047 201443006 201443014 201444007 201447009 201503004
201507011 201516029 201516054 201519016 201527019 201537001 201538010
201539019 201544020 201549017 201550001 201603015 201604005 201604006
201608007 201610005 201614025 201631007 201633005 201633029 201634001
201634003 201634004 201634005 201634007 201634008 201636013 201636033
201648006 201650007 201702014 201706001 201706013 201706014 201709015
201710017 201710021 201710022 201714007 201721008 201722019 201724013
201727001 201729016 201730002 201732015 201732020 201743015 201747004
201750013 201801004 201801008 201804001 201805010 201807002 201807003
201807004 201810003 201810006 201813007 201813008 201813009 201813010
201813011 201813012 201813013 201813014 201813015 201815003 201815004
201817015 201819002 201820001 201820009 201821010 201821011 201822003
201824007 201825018 201830007 201831005 201831008 201833016 201839011
201840004 201845011 201845021 201845026 201845028 201848003 201849005
201849006 201904001 201905002 201908009 201908019 201918002 201918003
201918004 201918011 201921006 201922001 201922002 201922003 201925003
201933001 201935006 201935010 201936005 201936007 201938001 201938003
201938007 201943002 201943015 201943019 201944004 201947011 201949009
202003001 202005004 202006008 202007005 202007014 202009015 202009022
202015003 202017020 202019010 202019014 202020016 202024001 202027001
202042008 202044003 202046002 202046005 202047001 202048004 202049003
202052003 202053005 202108008 202110001 202110003 202110008 202110009
202110010 202113001 202113002 202114013 202122001 202122002 202122003
202122004 202122005 202122006 202122007 202122009 202122010 202124004
202126004 202130004 202139005 202140005 202140015 202141002 202142003
202142006 202144002 202145017 202145018 202147002 202147004 202150002
202152001 202203004 202205018 202207007 202208003 202208004 202208006
202209003 202210002 202210014 202215002 202215003 202215004 202218004
202218005 202218006 202220002 202223006 202227001 202233001 202233004
202233005 202233006 202234003 202235008 202236003 202238009 202240015
202241003 202241004 202241005 202242001 202243007 202244001 202249001
202249003 202249004 202250007 202251004 202251005 202301008 202302004
202303002 202304004 202305002 202305004 202307004 202307005 202308004
202308005 202308006 202310001 202310008 202315001 202315002 202315004
202315005 202316002 202317003 202317014 202317015 202319003 202319008
202319012 202321002 202322004 202322009 202322010 202322011 202323008
202325004 202325006 202327001 202329002 202330009 202340002 202340005
202340008 202340009 202340011 202342001 202343022 202343024 202344002
202344004 202344005 202345001 202345006 202347005 202348003 202348006
202349004 202349005 202349006

• Eligible v. Ineligible	1362.01-00
201205002 201206009 201217009 201226017 201227003 201233001 201233004	
201234011 201238006 201238007 201252001 201301008 201301011 201310019	
201311017 201314030 201322036 201328004 201634003 201634004 201634006	
201634008 202001001 202021002 202021006 202021007 201338012 201346004	
201348001 201418044 201418045 201425008 201443006 201443014 201451016	
201451019 201515013 201516003 201516009 201519016 201528017 201537001	
201608007 201611010 201634003 201634004 201634006 201636015 201638003	
201702014 201709015 201710017 201710021 201710022 201714018 201729016	
201730002 201732015 201732020 201801007 201801008 201807002 201807003	
201807004 201815003 201815004 201817015 201823002 201831008 201839011	
201845011 201849005 201849006 201852002 201852003 201902001 201902002	
201902003 201902004 201902005 201902006 201902007 201902008 201902009	
201902010 201902011 201902012 201902013 201902014 201902015 201902016	
201902017 201902018 201902019 201902020 201902021 201905002 201908009	
201918002 201918011 201922001 201922002 201922003 201936005 201938007	
201948008 202005002 202007014 202009015 202010001 202017020 202019010	
202020016 202024001 202027001 202046002 202049003 202110003 202110009	
202126004 202145017 202145018 202239008 202242001 202246001 202304004	
202316002 202317014 202317015 202318005 202322009 202322010 202327001	
202340008 202340009 202340011 202342001 202343024 202345006 202349004	
202349005 202349006	
• Shareholder Consent	1362.01-01
201634003 201634004 202001001 202021007 202021016 201516009 201528017	
201539019 201610005 201634003 201634004 201638003 201714018 201724021	
201801004 201804001 201815003 201824004 201831008 201905002 201928012	
201933004 202007014 202105005 202110009 202126004 202140001 202147002	
202210002 202223006 202304004 202322004 202322011	
• Election After Termination	1362.01-02
201206009 201217009 201312023 201320012 201550022 201645007 201702014	
201709015 201710017 201710021 201710022 201729016 201732020 201801008	
201839011 201845011 201908009 202009015 202229031 202240002 202330009	
202340008 202340009 202343024	

• *Late Elections*

1362.01-03

201201006 201202016 201203009 201203011 201204007 201207004 201208015
 201208016 201208018 201208024 201210010 201210016 201210024 201210025
 201213003 201213009 201213020 201214008 201214011 201214017 201215001
 201216016 201216028 201216030 201217007 201217016 201219008 201219014
 201221007 201223008 201224004 201224026 201225001 201226001 201226016
 201226017 201227003 201227004 201228001 201228003 201228006 201228022
 201228027 201228028 201230015 201230016 201233001 201233002 201233004
 201233012 201234003 201234010 201234011 201234014 201234019 201234022
 201235004 201236004 201236009 201236018 201237009 201237016 201238006
 201238007 201238008 201243002 201246001 201246019 201247007 201248013
 201249006 201249009 201250011 201251010 201252013 201301002 201301008
 201301012 201302013 201307002 201310017 201310019 201310021 201310035
 201311015 201311017 201314030 201314031 201314034 201314036 201314040
 201314041 201315010 201320010 201321008 201321009 201321016 201322028
 201324001 201324007 201324012 201325001 201328001 201634008 201731007
 202001005 202001006 201335006 201335009 201335011 201336003 201337002
 201338006 201338008 201338012 201338015 201340002 201341003 201341010
 201341016 201341019 201343010 201343018 201346004 201349007 201351008
 201403001 201403003 201403010 201406006 201410018 201411005 201411013
 201414011 201414012 201418036 201420001 201420003 201422020 201425008
 201436004 201440018 201441011 201442010 201442038 201443006 201444014
 201447009 201501006 201502004 201507021 201509026 201515021 201516027
 201516053 201516054 201519007 201519009 201519013 201519025 201523006
 201523010 201524019 201524023 201528019 201541007 201550002 201550022
 201603001 201604006 201611010 201614025 201634008 201636023 201645007
 201705006 201706014 201714014 201714024 201717009 201717013 201717036
 201719001 201724006 201728016 201729002 201730016 201732015 201743016
 201807002 201807003 201807004 201807006 201822006 201823002 201837002
 201845013 201845021 201845026 201845028 201848003 201849005 201849006
 201852004 201918011 201930010 201943002 201943019 201944004 202005015
 202006008 202019013 202019021 202045006 202049003 202051010 202110006
 202116009 202130004 202135005 202141003 202145016 202145017 202145018
 202149004 202201002 202236003 202240002 202240014 202240015 202241002
 202247002 202249003 202326002 202327001 202334003 202334004 202334010
 202348003

• *Termination of Election*

1362.02-00

201201006 201205002 201206009 201217009 201226013 201232023 201237001
 201238017 201243009 201252001 201306004 201306005 201320008 202021016
 201337001 201345021 201418008 201420002 201432006 201434010 201434011
 201434012 201434013 201434014 201443014 201444007 201450014 201508002
 201523008 201526006 201538010 201702014 201709015 201710017 201710021
 201710022 201722019 201729016 201732020 201738011 201801008 201815004
 201817015 201831005 201846001 201848004 201919005 201922001 201922002
 201922003 201933001 201935006 201938003 201943015 201947011 201949009
 202005004 202009001 202017020 202024001 202027001 202046002 202052003
 202053005 202101001 202105005 202110003 202126004 202138003 202139005
 202140015 202141002 202142003 202147002 202147004 202207007 202210014
 202215003 202218004 202218005 202218006 202233004 202233005 202233006
 202238009 202247004 202249004 202250007 202251005 202301008 202304004
 202305002 202305004 202310001 202315001 202315004 202317014 202317015
 202319003 202322009 202322010 202340002 202340008 202340009 202343022
 202344002 202344004 202345001 202345006

• <i>Ceases to be Small Business Corporation</i>	1362.02-02
201206009 201217009 201252001 201324004 201330017 201330018 201330017 201330018 201426018 201432006 201443014 201444007 201508002 201516001 201516002 201644007 201702014 201709015 201710017 201710021 201710022 201729016 201730021 201732020 201737005 201751007 201801008 201811001 201824001 201824002 201824003 201845008 201846001 201852001 201852002 201908012 201908015 201908017 201918001 201918003 201919001 201922021 201933001 201938003 201943015 201947011 201949003 201949015 201949016 202007001 202008001 202008008 202009001 202009003 202009011 202019007 202046002 202139005 202140015 202147004 202207007 202209001 202218004 202218005 202218006 202238009 202250007 202305002 202305004 202317014 202317015 202322009 202322010 202340002 202340008 202340009 202343022 202344002 202345006	
• <i>Passive Investment Income</i>	1362.02-03
201223007 201226013 201229007 201232023 201244002 201248001 201306004 201306005 201310008 201320008 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201330010 201330010 201350005 201351013 201420002 201426010 201441013 201450014 201515011 201516015 201519008 201519018 201523004 201523005 201523008 201528028 201538010 201541003 201629001 201710013 201722019 201738011 201827010 201831005 201848004 201935006 202005004 202040006 202138003	
• <i>S Termination Year</i>	1362.03-00
201507011 201706013	

• Inadvertent Terminations

1362.04-00

201201005 201201006 201201009 201202002 201202003 201203002 201203007
 201203008 201203011 201203012 201205002 201205006 201206009 201208013
 201208023 201209005 201211002 201211004 201211005 201211006 201211007
 201214001 201216025 201216032 201217006 201217008 201217009 201217010
 201221006 201221008 201221009 201221010 201223007 201224007 201224013
 201224014 201225003 201225005 201226013 201227003 201228009 201228010
 201228018 201228024 201228025 201232004 201232007 201232009 201232026
 201232027 201232029 201234002 201234007 201234008 201235008 201236003
 201238007 201238008 201238014 201238015 201238017 201239001 201240012
 201240014 201242009 201243009 201244002 201245001 201245002 201245014
 201246002 201246008 201247008 201247012 201248001 201250013 201252001
 201252007 201301003 201301011 201303009 201306009 201306015 201306016
 201308008 201308009 201308022 201310008 201312016 201313002 201314006
 201314012 201314014 201315003 201315012 201317004 201320006 201320008
 201322006 201322016 201323012 201323013 201323014 201324011 201325003
 201325006 201328004 201328006 201328007 201328008 201328009 201328010
 201328011 201328012 201328013 201328014 201328015 201328016 201328017
 201329004 201330010 201330012 201612002 201612011 201632010 201632013
 201634001 201634003 201634004 201634007 201634013 201646002 201701004
 201749006 201911005 202001001 202021002 202021006 201308008 201308009
 201308022 201330010 201330012 201333002 201334030 201334031 201338016
 201338024 201340001 201341003 201341006 201341014 201341027 201343016
 201345018 201345024 201346001 201347003 201347014 201348001 201348009
 201350004 201350005 201351003 201351013 201351014 201351017 201404003
 201405004 201405007 201407004 201409001 201412003 201414007 201414010
 201414013 201416004 201418004 201418008 201418015 201418036 201418044
 201418045 201420001 201420002 201420005 201420013 201421003 201421004
 201421005 201422006 201423013 201424003 201424021 201425003 201426001
 201426009 201426010 201426011 201426021 201427007 201427017 201429008
 201430011 201432001 201432006 201434016 201434018 201436035 201436042
 201437009 201438015 201440018 201441013 201442014 201442047 201444008
 201444009 201444010 201444011 201444012 201445001 201445003 201445004
 201448005 201450014 201451001 201451016 201451017 201451019 201452014
 201501007 201503004 201505008 201505016 201505034 201506009 201508002
 201511014 201511016 201515010 201515011 201515013 201516001 201516002
 201516003 201516009 201516015 201516016 201516017 201516029 201519002
 201519005 201519008 201519010 201519016 201519018 201523004 201523005
 201523016 201524006 201524009 201525004 201525005 201525006 201525009
 201527005 201527006 201527007 201527008 201527009 201527019 201528017
 201528020 201528025 201528028 201528037 201530002 201530003 201530016
 201531008 201532015 201533010 201536014 201537001 201538009 201538010
 201539019 201541003 201542001 201544006 201544016 201545003 201545012
 201545015 201546001 201546003 201546004 201548015 201549001 201549002
 201549003 201549017 201549019 201550001 201550014 201601002 201603001
 201603016 201604004 201604005 201605003 201607017 201610003 201610005
 201610007 201613004 201614029 201615002 201615003 201616001 201617001
 201620007 201622015 201623002 201624003 201628014 201629001 201631007
 201633005 201633029 201634001 201634003 201634004 201634007 201634013
 201635002 201636013 201636014 201636015 201636017 201636035 201638003
 201639010 201639011 201639012 201640001 201642021 201643002 201644003
 201644004 201644006 201644007 201645005 201648006 201650007 201650008
 201651001 201651005 201652003 201652015 201653018 201702003 201702007
 201702014 201706001 201706014 201707002 201709015 201709016 201710001
 201710009 201710013 201710017 201710018 201710021 201710022 201712006
 201712007 201712008 201714007 201714011 201714014 201714015 201714018
 201716003 201716004 201716006 201716009 201717016 201717019 201721004
 201721008 201722022 201723011 201724013 201724021 201725022 201727001
 201728020 201729016 201730002 201732020 201737005 201739007 201740001
 201742003 201742015 201742016 201743001 201743006 201743012 201743015

201744013 201745008 201745009 201745010 201745011 201747004 201748003
 201748004 201750001 201750007 201750013 201751007 201752006 201801008
 201805009 201805010 201810003 201811001 201811005 201813001 201813002
 201813003 201813007 201813008 201813009 201813010 201813011 201813012
 201813013 201813014 201813015 201815006 201817015 201819002 201819003
 201820001 201820009 201821001 201821010 201821011 201822003 201823002
 201823003 201824001 201824002 201824003 201824004 201824007 201824010
 201825018 201827010 201830004 201830007 201830008 201831005 201832004
 201833010 201833016 201840004 201845003 201845004 201845005 201846001
 201846002 201848001 201848004 201849005 201849006 201850018 201852002
 201852003 201852004 201903007 201905002 201908012 201908015 201908017
 201908019 201909005 201910005 201910014 201918001 201918002 201918003
 201918004 201919005 201921007 201924006 201925003 201926009 201928012
 201930023 201931004 201933001 201933004 201934001 201935006 201935010
 201936007 201937005 201938001 201938003 201941003 201941004 201941005
 201941006 201941007 201943015 201943018 201946001 201946013 201947011
 201948008 201949003 201949009 202003001 202004002 202004003 202004004
 202005004 202005012 202007001 202007005 202007014 202008001 202008008
 202009001 202009003 202009011 202009022 202010001 202015003 202019007
 202019010 202019014 202020016 202024001 202024007 202027001 202042001
 202042008 202044003 202045008 202045009 202045010 202046002 202046005
 202052003 202053004 202053005 202101001 202105005 202108008 202110001
 202110002 202110003 202110008 202110009 202110010 202111011 202111012
 202113001 202113002 202120008 202122001 202122002 202122003 202122004
 202122005 202122006 202122007 202122009 202124001 202124002 202124004
 202126004 202138003 202139005 202140001 202140005 202140010 202140015
 202141002 202142003 202142006 202144002 202147004 202147009 202149004
 202150002 202152001 202152005 202203004 202204001 202205014 202207007
 202208003 202208004 202208006 202209001 202209003 202209005 202209010
 202210001 202210002 202210014 202215002 202215003 202215004 202218004
 202218005 202218006 202219005 202220002 202221003 202223006 202227001
 202228013 202229026 202231009 202233001 202233004 202233005 202233006
 202234003 202234004 202235003 202235008 202238002 202238009 202239008
 202241003 202241004 202241005 202242001 202243007 202244001 202246001
 202247004 202248002 202249004 202250007 202251001 202251004 202301008
 202302004 202303002 202304004 202305002 202305004 202307004 202307005
 202308004 202308005 202308006 202310001 202310003 202310008 202315001
 202315002 202315003 202315004 202315005 202316002 202317002 202317003
 202317014 202317015 202319003 202319004 202319005 202319008 202319012
 202321002 202322004 202322009 202322010 202322011 202322018 202323008
 202325004 202325006 202329002 202337001 202340002 202340005 202340008
 202340009 202340011 202342001 202343022 202344002 202344004 202344005
 202345001 202345006 202346002 202347005 202347006 202348006 202349004
 202349005 202349006

Section 1366	Pass-Thru of Items to Shareholders 201327009 201333008 201429025 202335014	1366.00-00
Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders 201237017 201421015 201440013	1367.00-00
Section 1368	Distributions 201207002 201216027 201328025 202345005 • Accumulated Adjustments Account 201421015 201440013 201446021	1368.00-00 1368.01-00
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) 201202014 201219003 201314008 201348007 201722008	1374.00-00

Section 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 202111013 202130016 202234012	1501.00-00	
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201749002 201341018 201342004 201402001 201414009 201418033 201418043 201930012 201936004 201949008 202008002 202013008 202035012 202111013 202121004 202229030 202231014 202236007 202248009 202249009 202310014 202317019 202334014 202340016 202348015	1502.00-00	
	• Consolidated Investment Credit 202347009	1502.03-00	
	• Consolidated Foreign Tax Credit 202348014	1502.04-00	
	• Liability for Tax 201644018	1502.06-00	
	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00	
	• Intercompany Transactions 201208034 201243013 201312027 201612006 201336018 201339001 201402001 201411007 201507006 201524016 201528007 201540001 201603002 201605014 201610004 201722012 201723008 201723009 201726012 201828006 201830005 201936004 202126003 202219002 202236007 202240017 202248009 202305010 202334014	1502.13-00	
	• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 201605013 201722012 201810001 201810002 202203009 202219002 202248009	1502.13-01	
	• <i>Obligations of Members</i> 201707006	1502.13-02	
	• <i>Anti-Avoidance</i> 201640018	1502.13-03	
	• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
	• Limitation on Built-in Losses 201232011	1502.15-00	
	• Excess Losses 201749002 201350007 201441010 201930012 202305010	1502.19-00	

• Consolidated Net Operating Loss Deduction	1502.21-00
201206006 201208001 201208032 201214019 201223003 201223004 201224003 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010 201242008 201242010 201245009 201247005 201248012 201249004 201249010 201250002 201301009 201305005 201305010 201306001 201310024 201310025 201312025 201315002 201322034 201323011 201328028 201330001 201632002 201330001 201332003 201335007 201336002 201336004 201336008 201338019 201340003 201342005 201342008 201344005 201349008 201349009 201351016 201352005 201411011 201412004 201418016 201418020 201418033 201418043 201423003 201424001 201424015 201426024 201431005 201431008 201431009 201431010 201431012 201431013 201431014 201431015 201431016 201434001 201438004 201438019 201442013 201444015 201448001 201503008 201521007 201523011 201527038 201530015 201532004 201532030 201544021 201601010 201605018 201610010 201610011 201611005 201613013 201616006 201620009 201628003 201630003 201630004 201636016 201637002 201637003 201644005 201651011 201703010 201717039 201717040 201738005 201752007 201817017 201825002 201825015 201837003 201901006 201901007 201903016 201904014 201905004 202053006 202117010 202117011 202228001 202229006 202249009 202314014 202319014 202340017 202349011	
• Basis of Property	1502.31-00
201828006	
• Investment Adjustment	1502.32-00
201213013 201214012 201339001 201411007 201430002 201550028 201641019 201921003 201936004	
• Earnings and Profits	1502.33-00
201411007 201936004	
• Accumulated Earnings Tax on Separate Basis	1502.47-00
201316008	
• Life and Non-Life	1502.50-00
201210015 201213012 202045003	
• Filing Requirements	1502.75-00
201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201442018 201507003 201514007 201524008 201527036 201529001 201533004 201541006 201542005 201548016 201550033 201601007 201606019 201631004 201648012 201648014 201702019 201711008 201716007 201717018 201717023 201728002 201730008 201732025 201738006 201744011 201751012 201802009 201813006 201819008 201825016 201827007 201833009 201839009 201902029 201921011 201929001 201933009 201949008 201951004 202008002 202011006 202013008 202031004 202031005 202045005 202101003 202111013 202121004 202130016 202234012 202249010 202309002 202317019 202318016	
• When Group Remains in Existence	1502.75-10
201228002 201314028 201350007 201424010 201505006 201933009 202218001 202309002	
• Common Parent No Longer in Existence	1502.75-11
201250017 201326006	
• Taxable Year of Members of Group	1502.76-00
201520001 201414015 201520001 201843002 201933009 202032004	
• Income Allocation	1502.76-01
201235003 201542007	

	• Common Parent Agent for Subsidiaries 201522005 201552025 202231014	1502.77-00
	• Separate Return Years 201251003 201324004	1502.79-00
	• Applicability of Other Provisions of Law 201650013	1502.80-00
	• Consolidated Returns for Subsequent Years 201324004	1502.89-00
	• Election to File Separate Returns	1502.90-00
	• <i>Changes in Affiliated Groups</i> 201251003	1502.90-01
	• Carryover and Carryback 201228005 201312019	1502.92-00
	• Intercompany Transactions 201208034 201402001 202145025 202335001	1502.93-00
	• Stock Transactions 201208034	1502.94-00
	• Application of Section 382 with Respect to a Consolidated Group 201414009 201511012 202229030	1502.98-00
	• <i>Rules Upon Becoming a Member</i> 202035012	1502.98-03
	• <i>Apportionment</i> 201207003 201414009 202229005 202229030	1502.98-05
	• <i>Limitation on Use of Credits and Net Capital Losses</i> 201435012	1502.98-08
	• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 202334014 202335001	1502.99-00
Section 1503	Computation and Payment of Taxes	1503.00-00
	• Dual Consolidated Loss 202110015 202304008	1503.04-00
Section 1504	Definitions 201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012 201815008 201927002	1504.00-00
	• Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004 202049002	1504.01-00
	• Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003 201429007 201433013 201815008 202045003	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002	1504.02-01
	• <i>Maquiladora ISP - IRC Section 1504(d) Election</i> 201248002	1504.02-02
Section 1563	Definitions and Special Rules 201405009	1563.00-00

Section 2001	Imposition and Rate of Tax	2001.00-00
	201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201732029 201817012 201817013 201817014 201817016 202108001 202108002 202108003 202108004 202108005 202108006 202152006	
	• Determination of Amount of Taxable Estate	2001.01-00
	202322005	
Section 2010	Unified Credit Against Estate Tax	2010.00-00
	201612005 201612009 201612010 201618006 201632001 201632003 201632005 201632014 201632017 201632018 201701008 202134001 202134014 202134015 201410013 201418009 201421002 201532002 201537010 201550032 201603007 201603021 201604014 201604016 201605009 201605010 201605011 201606013 201608010 201613010 201613011 201614020 201614021 201614023 201614027 201614028 201614030 201615009 201615010 201617003 201620008 201621007 201622027 201624002 201624014 201624017 201624018 201624019 201626015 201626018 201626019 201630001 201630007 201630012 201631001 201631002 201631003 201633002 201633008 201638013 201638018 201640004 201641005 201641008 201641009 201641010 201642014 201642015 201642016 201642017 201642018 201652008 201652009 201702020 201702025 201702028 201702030 201702031 201702032 201702033 201703006 201703007 201703008 201706011 201709012 201709013 201709014 201709019 201709022 201710004 201710010 201710011 201710014 201712009 201716008 201716013 201716015 201717004 201717007 201718024 201718025 201718027 201719013 201719015 201719017 201719019 202046006 202152011	
Section 2031	Definition	2031.00-00
	201808001 201808002 201808003	
Section 2032	Alternate Valuation	2032.00-00
	201216013 201216037 201236002 201431017 201441001 201451025 201503003 201719014 201815001 201820010 201825013 201926013 201938002 202019015 202329001	
Section 2032A	Valuation of Farm Real Property	2032A.00-00
	201224019 201230023 201418011 201633001 201652017 201743013 201812004 201814004 201908018	
Section 2033	Property in Which Decedent Had an Interest	2033.00-00
	201238004 201330033 20134004 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003 201707003 201707004 201707005 201947001 201947002 201947003 201947004 201947005 201947006 202116002 202116003 202116004 202322005	
	• Interest v. No Interest at Time of Death	2033.01-00
	201323007	
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death	2035.00-00
	201223012 201238004 201647001 201702005 201709020 201947001 201947002 201947003 201947004 201947005 201947006	
	• Inclusion of Certain Property in Gross Estate	2035.01-00
	201323007 201342001 201702006	
	• Coordination with Other Code Sections	2035.06-00
	201327010	

Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)	2036.00-00
	201210008 201218003 201233008 201235006 201238004 201245007 201322025 201342001 201345026 201345027 201345028 201417001 201417002 201418007 201429009 201432005 201433006 201434004 201434005 201436003 201436043 201442042 201442043 201442044 201442045 201442046 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201544005 201604001 201647001 201702005 201702006 201709020 201722007 201723002 201723003 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 202216001 202216002 202216003 202216004 202216005 202216006 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023 202303004 202303005 202303006 202303007 202303008 202303009 202303012	
	• Retention of Possession or Enjoyment of Right to Income From Property	2036.01-00
	201735005 201947001 201947002 201947003 201947004 201947005 201947006 202303004 202303005 202303006 202303007 202303008 202303009 202303012	
	• Retention of Right to Designate Who Shall Enjoy Property or Income	2036.02-00
	201323007	
Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)	2037.00-00
	201323007 201342001 201345004 201345026 201345027 201345028 201418007 201432005 201433006 201434004 201434005 201436003 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201525001 201647001 201702005 201702006 201709020 201722007 201947001 201947002 201947003 201947004 201947005 201947006 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023	

Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate)	2038.00-00
	201218003 201223012 201233008 201235006 201322025 201330033 201330033 201345004 201345026 201345027 201345028 201417001 201417002 201429009 201432005 201433006 201434004 201434005 201436003 201442042 201442043 201442044 201442045 201442046 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201544005 201604001 201647001 201702005 201709020 201722007 201723002 201723003 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 201947001 201947002 201947003 201947004 201947005 201947006 202009012 202216001 202216002 202216003 202216004 202216005 202216006 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023 202303004 202303005 202303006 202303007 202303008 202303009 202303012	
	• Power to Alter or Amend 201342001	2038.01-00
	• <i>Power to Change Beneficiaries or Their Shares</i> 201323007 201928004	2038.01-01
Section 2040	Joint Interests (Included v. Not Included in Gross Estate) 201216005	2040.00-00
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate)	2041.00-00
	201209003 201210008 201214022 201218003 201229005 201231007 201243001 201634015 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201429009 201436036 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201613007 201614006 201614007 201614008 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201803003 201817002 201817003 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845006 201845029 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201908008 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 202009012 202014001 202014002 202014003 202014004 202014005 202020008 202020009 202020010 202108001 202108002 202108003 202108004 202108005 202108006 202120003 202152006 202217005 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023	
	• Pre-1942 Powers 201707003 201707004 201707005 201735009	2041.01-00
	• Post-1942 Powers 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004 202206008	2041.02-00

	• General Power v. Not a General Power	2041.03-00
	201207001 201208003 201208004 201634016 201634017 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201634016 201634017 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201707007 201707008 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 202006002 202006003 202006004 202006005 202006006 202007010 202017018	
	• Special Powers	2041.04-00
	202120003	
	• Exercise of Powers	2041.05-00
	201425007 202120003	
	• Effect of State Laws	2041.12-00
	201920001 201920002 201920003	
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate)	2042.00-00
	201235006 201328030 201919002 201919003	
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i>	2042.07-09
	201327010	
Section 2043	Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)	2043.00-00
	201206005	
Section 2044	Certain Property for which Marital Deduction was Previously Allowed	2044.00-00
	201528014 201536010 201603004 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006 202146001 202339008	
Section 2053	Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)	2053.00-00
	201206005	
	• Claims Against the Estate	2053.09-00
	• <i>Consideration v. No Adequate Consideration</i>	2053.09-09
	201745012	
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)	2055.00-00
	201216045 201236022 201316004 201450003 201702004 201803003 201845014 201850009 201930017 201933007	
	• Transfers Not Exclusively for Charitable Purposes	2055.07-00
	201947007	
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	202145026	
	• <i>Unitrust Lead Interest</i>	2055.12-06
	202233014	
	• <i>Guaranteed Annuity Lead Interest</i>	2055.12-07
	201933007	
	• <i>Reformations of Nonqualifying Interests</i>	2055.12-10
	201333006	

Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)	2056.00-00
	201243004 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018 201830001 201845014 201850008 201923004 201937011 201943010 201946009 202233014 202249006 202339008	
	• Terminable Interests 201731006 201450002 201624015 201717001 201751005 201850010 201937011 202230007 202341004	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 202146001 202229028 202234002 202242002 202244007 202247005 202249006 202339008	2056.07-00
	• <i>Effective Election</i> 201345006 201636026 201714020 201923004 202238008	2056.07-01
	• <i>Partial Election</i> 201447008	2056.07-02
	• <i>Qualifying Interest</i> 201410011	2056.07-03
	• Special Rule for Charitable Remainder Trusts 202233014	2056.08-00
	• 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)	2056A.00-00
	201243012 201634018 201406003 201429012 201516055 201622021 201622025 201628011 201634018 201640006 201647002 201830001 201903012 201928009 202120004 202146008 202202006 202244005 202332013 202338006	
Section 2203	Definition of Executor	2203.00-00
	201405016	
Section 2207	Liability of Recipient of Property Over Which Decedent Had Power of Appointment	2207.00-00
	202339008	
Section 2207A	Right of Recovery in the Case of Certain Marital Deduction Property	2207A.00-00
	201243004 201303003 201426016 201536010 202009012	
Section 2209	Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States	2209.00-00
	201924009	

Section 2501**Imposition of Gift Tax (Imposed v. Not Imposed)****2501.00-00**

201216010 201218003 201223012 201233008 201243001 201245007 201310002
201310003 201310004 201310005 201310006 201320009 201322025 201340004
201410001 201410002 201410003 201410004 201410005 201410006 201410007
201410008 201410009 201410010 201412015 201417001 201417002 201418007
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
202146001 202216001 202216002 202216003 202216004 202216005 202216006
202228003 202228004 202228005 202228006 202228007 202228008 202228009
202228010 202228011 202228012 202229010 202229011 202229012 202229013
202229014 202229015 202229016 202229017 202229018 202229019 202229020
202229021 202229022 202229023 202313006 202317001 202317010 202317011
202318010 202318011 202318012 202318013 202318014 202343005 202343006
202343007 202343008 202343009 202343010 202343011 202343012 202343013
202343014 202343015 202343016 202343017 202343018 202343019 202343020
202343021

	• Gift v. Not a Gift	2501.01-00
	201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201342001 201345004 201345026 201345027 201345028 201407008 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201521002 201521003 201521004 201527032 201544005 201642027 201642028 201642029 201642030 201707003 201707004 201707005 201928004 201932002 201932005 201932009 201932010 201947001 201947002 201947003 201947004 201947005 201947006 202116002 202116003 202116004	
	• Transfers of Intangible Property By Non-Resident Not Citizens	2501.03-00
	201250001	
Section 2503	Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)	2503.00-00
	• Present v. Future Interests	2503.03-00
	201208026	
Section 2504	Taxable Gifts for Preceding Years	2504.00-00
	• Valuation of Certain Gifts for Preceding Periods	2504.02-00
	201811002 201811003	
Section 2511	Transfers in General (Gift v. Not a Gift)	2511.00-00
	201206005 201243004 201244014 201334001 201422005 201440007 201507008 201525002 201525003 201528014 201536010 201721006 201834011 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845002 201845029 201946009 202006002 202006003 202006004 202006005 202006006 202007010 202016001 202016002 202016003 202016004 202016005 202016006 202118008 202146001 202339008	
	• Gifts Indirectly Made	2511.04-00
	201208026 201442053	
	• Gift of Remainder	2511.11-00
	201407009 201440007 201845002	
	• Renunciation of Testate or Intestate Share	2511.18-00
	201228017 201334001 201403005 201540006 201831003 201921004 201921012	
Section 2512	Valuation of Gifts	2512.00-00
	201206005 201330033 201330033 201928003 202152018	
	• Listed Stock	2512.07-00
	201939002	
	• Transfers for Insufficient Consideration	2512.13-00
	• <i>Sufficient v. Insufficient Consideration</i>	2512.13-01
	201745012	
Section 2513	Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)	2513.00-00
	201240003 201240004 201523003 201644002 201724007 201811002 201811003	

Section 2514	Powers of Appointment (Transfer v. Not a Transfer)	2514.00-00
	201210008 201310002 201310003 201310004 201310005 201310006 201634015 201345004 201345026 201345027 201345028 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201430003 201430004 201430005 201430006 201430007 201432005 201433006 201434004 201434005 201436003 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201436036 201438010 201438011 201438012 201438013 201440008 201440009 201440010 201440011 201440012 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201613007 201614006 201614007 201614008 201628010 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201702016 201702017 201702018 201707007 201707008 201718003 201718004 201718005 201718006 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201817002 201817003 201832005 201832006 201832007 201832008 201832009 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 201848002 201848009 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201920001 201920002 201920003 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 202014001 202014002 202014003 202014004 202014005 202017018 202020008 202020009 202020010 202152006 202217005	
	• Power Created on or Before October 21, 1942	2514.01-00
	201707003 201707004 201707005	
	• Power Created After October 21, 1942	2514.02-00
	201435007 201615004 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006	
	• Definition of General Power of Appointment	2514.03-00
	201634016 201634017 201634016 201634017 202006002 202006003 202006004 202006005 202006006 202007010 202020008 202020009 202020010	
Section 2516	Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax)	2516.00-00
	201206005 201901003	
Section 2518	Disclaimers	2518.00-00
	201208005 201245004 201516056 201803003 202045011 202228003 202228004 202228005 202228006 202228007 202228008 202228009 202228010 202228011 202228012 202229010 202229011 202229012 202229013 202229014 202229015 202229016 202229017 202229018 202229019 202229020 202229021 202229022 202229023	
	• Requirements for a Qualified Disclaimer	2518.01-00
	201516056	
	• <i>Time Limit</i>	2518.01-01
	201707003 201707004 201707005	
	• <i>Acceptance of Benefits</i>	2518.01-02
	201516056	
	• <i>Joint Property</i>	2518.01-03
	201516056	

	• <i>Passage Without Direction by Disclaimant</i> 201516056	2518.01-04
	• Disclaimer of Less than an Entire Interest	2518.02-00
	• <i>Severable Property</i> 201516056	2518.02-02
	• Disclaimer by Surviving Spouse 201516056	2518.04-00
Section 2519	Disposition of Certain Life Estates 201243004 201303003 201419001 201426016 201528014 201536010 201615004 201721006 201834011 201946009 202016001 202016002 202016003 202016004 202016005 202016006 202116001 202118008 202146001 202339008	2519.00-00
Section 2522	Charitable and Similar Gifts (Deductible v. Not Deductible) 201321012 201323007 201845014 202016001 202016002 202016003 202016004 202016005 202016006 202047005	2522.00-00
	• Charitable Gifts 201908008	2522.01-00
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i> 201249002	2522.02-03
Section 2523	Gift to Spouse (Marital Deduction Allowed v. Not Allowed)	2523.00-00
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 201233011 202016001 202016002 202016004 202016005 202016006	2523.06-01
	• <i>Treatment of Joint and Survivor Annuities</i> 202016003	2523.06-04
Section 2524	Extent of Deductions 201718007	2524.00-00

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

201204001 201204002 201204003 201204004 201204005 201208005 201209003
201216010 201218001 201218002 201218003 201223012 201233008 201234016
201243001 201245007 201246004 201314017 201320009 201634016 201634017
202134003 202134004 201341005 201345005 201406008 201418001 201434019
201434020 201438016 201442042 201442043 201442044 201442045 201442046
201443004 201448018 201451005 201509002 201509003 201509004 201509005
201509006 201509007 201509008 201509009 201509010 201509011 201509012
201509013 201509014 201509015 201509016 201509017 201509018 201510009
201510010 201510011 201510012 201510013 201510014 201510015 201510016
201510017 201510018 201510019 201510020 201510021 201510022 201510023
201511002 201511003 201511004 201511005 201511006 201511007 201511008
201511009 201511010 201515002 201515003 201515004 201515005 201516008
201516019 201516020 201516022 201516023 201516036 201521002 201521003
201521004 201525001 201527011 201528029 201530008 201530009 201530010
201530011 201530012 201530013 201531003 201531004 201531005 201531006
201532008 201532009 201532010 201532011 201532012 201532013 201543006
201604001 201606002 201628008 201633022 201633023 201634016 201634017
201647001 201706002 201711002 201712003 201712004 201712005 201718014
201719008 201723002 201723003 201735005 201735009 201803003 201812001
201812002 201812005 201814001 201814002 201814005 201817002 201817003
201817012 201817013 201817014 201817016 201818005 201820007 201820008
201825007 201832007 201833015 201845006 201932001 201932002 201932003
201932004 201932005 201932006 201932007 201932008 201932009 201932010
201938004 201938005 201938006 201947001 201947002 201947003 201947004
201947005 201947006 202009012 202011001 202011002 202011003 202011004
202011005 202013001 202013002 202013003 202013004 202013005 202014006
202014007 202014008 202014009 202014010 202015004 202015005 202015006
202015007 202015008 202015009 202015010 202015011 202015012 202015013
202017001 202017002 202017003 202017004 202017005 202017006 202017011
202017012 202017013 202017014 202020008 202020009 202020010 202108001
202108002 202108003 202108004 202108005 202108006 202120003 202206008
202215015 202216001 202216002 202216003 202216004 202216005 202216006
202217005 202224008 202228003 202228004 202228005 202228006 202228007
202228008 202228009 202228010 202228011 202228012 202229010 202229011
202229012 202229013 202229014 202229015 202229016 202229017 202229018
202229019 202229020 202229021 202229022 202229023 202239004 202301001
202313006 202317001 202317010 202317011 202318010 202318011 202318012
202318013 202318014 202343005 202343006 202343007 202343008 202343009
202343010 202343011 202343012 202343013 202343014 202343015 202343016
202343017 202343018 202343019 202343020 202343021

• 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

	• <i>Constructive Additions</i>	2601.03-08
	201250001 201418005 201425007 201735009	
	• <i>Transitional Rules</i>	2601.04-00
	201216010 201314017 201320009 201345005 201406008 201422011 201550013 201614015 201706002 201711002 201818005 201833015	
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	2601.04-01
	201322010 201322011 201322012 201322013 201322014 201322015 201345005 201416001 201516028 201516036 201527032 201707003 201707004 201707005 201818005 201833015	
	• <i>Amendments to Wills or Revocable Trusts</i>	2601.04-03
	201316004 201947001 201947002 201947003 201947004 201947005 201947006	
	• <i>Cases of Mental Incompetency</i>	2601.04-05
	201314017 201316004 201406008 201550013 201614015	
Section 2602	Amount of Tax	2602.00-00
	201516036	
Section 2612	Taxable Termination; Taxable Distribution; Direct Skip	2612.00-00
	201422005	
Section 2613	Skip Person and Non-Skip Person	2613.00-00
	201352001 201352002 201352003	
Section 2623	Taxable Amount in Case of Direct Skip	2623.00-00
	201352001 201352002 201352003	
Section 2624	Valuation	2624.00-00
	201352001 201352002 201352003	
Section 2631	GST Exemption	2631.00-00
	201250005	
Section 2632	Special Rules for Allocation of GST Exemption	2632.00-00
	201210008 201231002 201232028 201242002 201302001 201306002 201307004 201310011 201310012 201312018 201314032 201315014 201316011 201731005 201731006 201731010 202001002 202001003 202134005 202134006 202134007 201338013 201338042 201351007 201417003 201418003 201422014 201423014 201426015 201428003 201432008 201442017 201443002 201443013 201510029 201519014 201523003 201529002 201529003 201532017 201536007 201536012 201536013 201539001 201549025 201552006 201602001 201613009 201614016 201622005 201622006 201622013 201626020 201628007 201628018 201635005 201636020 201636022 201638017 201638020 201639002 201639003 201640013 201644001 201644002 201653013 201718026 201718031 201724007 201724008 201724015 201729007 201729018 201736017 201737006 201737007 201738008 201738009 201743004 201743005 201803001 201803002 201811003 201820015 201826001 201826006 201834005 201836004 201836007 201839003 201839012 201839014 201850008 201850009 201852005 201852006 201852007 201852008 201903001 201903002 201903003 201903004 201903005 201903006 201920001 201920002 201920003 201921001 201923022 201924001 201924002 201924015 201924016 201925001 201925013 201927013 201927014 201927015 201929003 201929004 201929005 201929006 201929010 201929011 201936001 201937009 201937010 201937011 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 201944008 202007011 202007012 202007013 202017009 202017010 202019011 202107001 202107002 202117002 202117003 202120001 202133006 202133007 202133008 202145014 202148002 202148003 202205019 202210011 202220009 202233002 202244003 202247007 202248006 202309006 202313004 202313008 202316006 202326005 202326011 202326012 202326016 202337003 202337006 202342008	

	• Time and Manner of Allocation	2632.01-00
	201252003 201252004 201314018 201316001 201316002 201320004 201633006 201633015 201929003 201929004 201929005 201929006 202209006	
	• Deemed Allocation to Certain Lifetime Direct Skips	2632.02-00
	201242005 201321005 201321006 201330015 202001002 202001003 201330015 201407001 201418026 201419004 201433008 201438001 201444019 201517001 201532031 201548001 201548002 201714008 201743004 201743005 201834005 202210010	
	• Allocation of Unused GST Exemption	2632.03-00
	201731006 201340014 201447013 201624015 201937011 202116006 202202007 202229028 202242002 202343029 202346006	
Section 2642	Inclusion Ratio	2642.00-00
	201217011 201217012 201232002 201233013 201240003 201240004 201240010 201242005 201243001 201251001 201302002 201302003 201303006 201306002 201307004 201312018 201313003 201314018 201315005 201321002 201322025 201330015 201634016 201634017 201731005 201731010 202001002 202001003 202134005 202134006 201330015 201338002 201340013 201341021 201345017 201345029 201407001 201414005 201417003 201418001 201418003 201418026 201419004 201432004 201437001 201437003 201438001 201444019 201447026 201450018 201517001 201519014 201526004 201526005 201527001 201527002 201529002 201529003 201532031 201536007 201536012 201536013 201537011 201548001 201548002 201549025 201606001 201607022 201607023 201608009 201611009 201611014 201615005 201615006 201622005 201622006 201628013 201634016 201634017 201636020 201638017 201640013 201644001 201644002 201648010 201653013 201705002 201711001 201724008 201724018 201724022 201724023 201725004 201725005 201725006 201725007 201725010 201729007 201729018 201732029 201736017 201737006 201737007 201738008 201738009 201743004 201743005 201747002 201801001 201802001 201802002 201806006 201811003 201815012 201817005 201825023 201826001 201826006 201834002 201839001 201839003 201839012 201839014 201840001 201840002 201843005 201843006 201843007 201843008 201845007 201847002 201847003 201849007 201849008 201852005 201852006 201852007 201852008 201903001 201903002 201903003 201903004 201903005 201903006 201903013 201923022 201927013 201927014 201927015 201929003 201929004 201929005 201929006 201929010 201929011 201937009 201937010 201942001 201944008 202005003 202007011 202007012 202007013 202017009 202017010 202019011 202107001 202107002 202116006 202117001 202117002 202117003 202120001 202133006 202133007 202133008 202145014 202148002 202148003 202210011 202220009 202233002 202247007 202248001 202248006 202309006 202313004 202313008 202316006 202326011 202326012 202326016 202337003 202337006 202342008 202343030 202346006	
	• Inclusion Ratio Defined	2642.01-00
	201210008 201803001 201803002	
	• Treatment of Certain Direct Skips Which Are Nontaxable Gifts	2642.03-00
	201422007	
	• Special Rules for Certain Inter Vivos Transfers	2642.06-00
	201315006 202326005	
Section 2652	Other Definitions	2652.00-00
	201243001 201731006 201523003 201526004 201526005 201636022 201642004 201724007 201829005 201937011 202152006	
	• Transferor Defined	2652.01-00
	201210008 201320005 201731006 201352001 201352002 201352003 201447008 201636022 201937011 202116006 202202007 202343029	

	• <i>Special Election for QTIP</i> 201217011 201232019 201242002 201246020 201316011 201320005 201322031 201731006 201447008 201447014 201532017 201608001 201615004 201622013 201624015 201642004 201717001 201750014 201820015 201840001 201845010 201850010 201907002 201942008 201943007 202009012 202202007 202230007 202341004 202343029	2652.01-02
Section 2653	Taxation of Multiple Skips 201352001 201352002 201352003	2653.00-00
Section 2654	Special Rules 201243004 201246020 201322031 201731006 201447008 201447014 201624015 201750014 201907002 201937011 201943007 202202007 202343029	2654.00-00
	• <i>Separate Shares</i> 201516036 201825023 201845007	2654.03-00
Section 2663	Regulations 201311004	2663.00-00
Section 2701	Special Valuation Rules for Transfers of Interests in Corporations or Partnerships	2701.00-00
	• <i>Valuation Rules</i>	2701.01-00
	• <i>Subtraction Method of Valuation</i> 201442053	2701.01-01
	• <i>Other Definitions and Rules</i>	2701.11-00
	• <i>Certain Changes Treated as Transfers</i> 201442053	2701.11-05
Section 2702	Special Valuation Rules for Transfers in Trust 201243004 201303003 201426016 201434007 201434008 201434009 201435007 201435008 201435009 201435010 201525002 201525003 201528014 201536010 201721006 201808001 201808002 201808003 201946009 202146001	2702.00-00
	• <i>Valuation of Retained Interests</i>	2702.01-00
	• <i>Not a Qualified Interest</i> 201652002	2702.01-01
	• <i>Qualified Interests</i> 202152018	2702.01-02
	• <i>Definition of Qualified Interests</i> 201652002	2702.03-00
Section 2703	Certain Rights and Restrictions Disregarded 201536009 202014006 202014007 202014008 202014009 202014010 202015004 202015005 202015006 202015007 202015008 202015009 202015010 202015011 202015012 202015013 202017001 202017002 202017003 202017004 202017005 202017006 202017011 202017012 202017013 202017014	2703.00-00
	• <i>General Rule</i>	2703.01-00
	• <i>Right to Sell or Use Restrictions</i> 201313001	2703.01-02
Section 3101	Rate and Measure of Employee Tax 201202028 201311002	3101.00-00
Section 3111	Liability and Payment of Employer Tax 201418053	3111.00-00
Section 3112	Instrumentalities of U.S. (Exemption) 202326018 202333002	3112.00-00

Section 3121	Definitions	3121.00-00
	201214023 201251016 201302031 201634023 201411020 201527040 201528004 201634023 201706010 201710027 201927018 202102004 202243009	
	• Wages	3121.01-00
	201201003 201216038 201311022 201414019 201551006 201605015 201611007 201635004 201947010 202043003 202043004 202043005 202327014	
	• <i>Tips and Gratuities</i>	3121.01-05
	201816010	
	• <i>Non-Business Wages</i>	3121.01-09
	201201003	
	• <i>Supplemental Unemployment Benefit Plans</i>	3121.01-11
	201201003 201634023 201634023 201639015	
	• <i>Stock-based Remuneration and Stock Options</i>	3121.01-22
	202327014	
	• Employment	3121.02-00
	202102004	
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i>	3121.02-05
	201308010 201308010 201519027 201635004 202102004	
	• <i>Mandatory Coverage of State, etc., Employees</i>	3121.02-07
	201308010 201308010	
	• <i>Services of Ministers or Members of an Order</i>	3121.02-08
	201340015 201904008	
	• Employees	3121.04-00
	201926011	
	• <i>Common Law Tests</i>	3121.04-01
	201214026	
	• <i>Corporate Officers and Directors</i>	3121.04-15
	201735021	
	• Not Employees Under Section 530 of 1978 Revenue Act	3121.10-00
	201735021 202038010	
	• <i>In General</i>	3121.10-01
	201724025	
	• Application of Hospital Insurance Tax to Federal, State, and Local Govern- ment	3121.15-00
	202102004	
	• Treatment of Certain Deferred Compensation and Salary Reduction Ar- rangements	3121.16-00
	• <i>Nonqualified Deferred Compensation Plans</i>	3121.16-02
	201310034 201414018	
Section 3301	Rate of Tax	3301.00-00
	201527040	
Section 3306	Definitions	3306.00-00
	201528004 202102004 202243009	
	• Wages	3306.02-00
	201947010 202043003 202043004 202043005	
	• Employment	3306.03-00
	201605015 201635004 202102004	

Section 4161	Sporting Goods Taxes 202140004	4161.00-00
	• Sport Fishing Equipment 202140004	4161.01-00
	• Bows and Arrows	4161.02-00
	• <i>Parts and Accessories</i> 201348010	4161.02-01
Section 4216	Definition of Price	4216.00-00
	• Computation of Tax on Leases and Installment Sales 201443016	4216.06-00
Section 4217	Leases 201443016	4217.00-00
	• Lease Considered as a Sale 201443016	4217.01-00
	• Limitation on Tax 201443016	4217.02-00
Section 4251	Communications Tax (Taxable v. Not Taxable) 201312044 201412014	4251.00-00
Section 4261	Transportation of Persons by Air (Taxable v. Nontaxable) 201210026 201233015 201245019 201252016 201606028 201638002 201730015	4261.00-00
	• Amounts Paid 201226015 201606028	4261.01-00
	• Exemption for Certain Helicopter Uses 201351005	4261.05-00
Section 4281	Small Aircraft on Nonestablished Lines (Taxable v. Nontaxable) 201233015	4281.00-00
Section 4291	Cases Where Persons Receiving Payment Must Collect Services and Facilities Tax 201730015	4291.00-00
Section 4401	Wagering Tax (Taxable v. Not Taxable) 201242011 201251012 201909009	4401.00-00
Section 4411	Occupational Tax (Taxable v. Not Taxable) 201242011	4411.00-00
Section 4611	Imposition and Rate of Tax on Petroleum 201211010	4611.00-00
Section 4940	Excise Tax on Net Investment Income (Applicable v. Not Applicable) 201230026 201321024 201417020 201417021 201435016 201652004 201724001 201825004 202017026 202231005 202231006 202231007 202231008 202328004 202328005	4940.00-00
	• Computation of Net Investment Income 201418060	4940.02-00
	• <i>Gross Investment Income--Items Included</i> 201441018 201448026 201603033 201603034 201609001	4940.02-01
	• Exempt Operating Foundations 201306023	4940.03-00

Section 4941	Excise Taxes on Acts of Self-Dealing	4941.00-00
	201216045 201221031 201230026 201231014 201231015 201243015 201301015 201316021 201317018 201321027 201321034 201325018 201325019 201325020 201325021 201345033 201345034 201347024 201407021 201407023 201417021 201417022 201421023 201421024 201423032 201423033 201426006 201427019 201432025 201433021 201433022 201433023 201433024 201435016 201435017 201441018 201441020 201446024 201510050 201603034 201642001 201652004 201718002 201723005 201723006 201724001 201725008 201725009 201730012 201730017 201730018 201730019 201825004 201850012 201907004 201937003 201937004 202016001 202016002 202016003 202016004 202016005 202016006 202017026 202035002 202037009 202042007 202101002 202119002 202204003 202231005 202231006 202231007 202231008 202328004 202328005	
	• Definition of Self-Dealing	4941.04-00
	201206019 201221031 201301015 201311034 201321024 202021001 201346011 201418060 201432025 201436051 201445017 201447043 201448023 201448024 201448025 201448026 201448027 201448028 201448031 201513005 201514016 201603033 201606030 201609001 201624001 201624013 201630009 201642001 201703003 201703004 201710005 201714002 201714003 201719004 201723005 201723006 201745001 201831009 201849009 201907004 202034001 202037009 202042007 202101002	
	• Other Definitions	4941.05-00
	• Amount Involved	4941.05-02
	202243008	
Section 4942	Taxes on Failure to Distribute Income	4942.00-00
	201216045 201230026 201243015 201315031 201335020 201336019 201415010 201417020 201417021 201417022 201652004 201724001 201725008 201825004 201831007 201851003 202017026 202035002 202119002 202123004 202137007 202204003 202231005 202231006 202231007 202231008 202231010 202328004 202328005 202342009	
	• Initial 15% Tax on Undistributed Income	4942.01-00
	• Non-Application to Operating Foundations	4942.01-01
	201710005 201830003	
	• Definitions of Principal Terms	4942.03-00
	201243015 201335019 202231010	
	• Distributable Amount	4942.03-02
	201231016 201418060 201625003 201852012	
	• Minimum Investment Return	4942.03-03
	201323029 201415010 201419017 201829003 202024014	
	• Qualifying Distribution	4942.03-05
	201335020 201436051 201437014 201437015 201442061 201448026 201513005 201514016 201527043 201603033 201606030 201609001 201625003 201719004 201821005 201829003 201852012 201937004 202024014 202034001 202231010	
	• Contributions to "Pass-Through" Organizations	4942.03-06
	201231016 201852012 202231010	

	• <i>Set-Asides</i>	4942.03-07
	201210040 201233019 201237023 201302044 201307010 201307011 201307012 202039021 201449003 201452021 201501016 201503022 201503023 201522007 201529014 201533015 201533016 201534018 201606033 201627005 201628022 201641031 201710005 201727009 201727010 201728024 201736029 201738014 201821015 201821016 201823010 201823011 201824015 201833027 201835013 201835014 201843017 201848018 201904017 201904019 201905007 201908026 201919017 202005025 202005027 202009030 202010007 202011012 202017032 202017036 202023011 202025001 202028001 202032005 202043010 202049004 202050018 202053017 202102014 202109009 202118024 202122021 202126030 202136005 202141030 202141031 202143010 202211010 202213014 202234008 202234009 202234010 202234011 202242024 202249022 202250015 202302014 202305018 202308013 202321017 202333008 202337011 202344022 202345013 202345014 202347020 202349015	
	• Other Definitions	4942.04-00
	201335019 201603034	
	• Operating Foundations	4942.05-00
	201829003	
	• <i>Active Conduct of Exempt Purpose Activities</i>	4942.05-01
	201829003	
	• <i>Functionally Related Business</i>	4942.05-02
	201701002	
Section 4943	Excise Taxes on Excess Business Holdings	4943.00-00
	201216045 201228039 201232038 201236032 201303021 201329026 201329027 201701002 201335014 201407021 201407023 201414031 201422027 201430017 201433021 201433022 201433023 201433024 201441021 201441022 201510055 201510056 201636021 201645011 201723006 202037009 202101002 202140009 202251003 202328018	
	• Initial 5% Tax on Excess Holdings	4943.01-00
	201229011 201333020	
	• Definition of Excess Business Holdings	4943.03-00
	201323029 201420023 201447043 201603032 201703003 201723006 201737003 201849009 202037009 202040002 202142004 202143001	
	• <i>Permitted Holdings</i>	4943.03-01
	201630009 202342002 202342003	
	• <i>Receipts Under Other Wills and Trusts</i>	4943.03-04
	201441018	
	• Other Definitions and Rules	4943.04-00
	201311035 201328034	
	• <i>Business Enterprise</i>	4943.04-03
	201422027 201430017 201435017 201703003 201710005 201723006 202037009	
Section 4944	Excise Tax on "Jeopardizing" Investments	4944.00-00
	201216045 201230026 201231014 201231015 201415010 201417020 201417021 201427019 201430017 201652004 201724001 202017026 202123004 202231005 202231006 202231007 202231008 202328004 202328005	
	• Initial 5% Tax on Investments	4944.01-00
	201329028 201333020	
	• Exception for Program-Related Investments	4944.03-00
	201442061 201821005	
	• Definitions	4944.05-00
	201335019 201418060 201447043 201513005 201514016 201609001 201630009	

Section 4945	Excise Taxes on Taxable Expenditures	4945.00-00
	201216045 201230026 201231014 201231015 201243015 201305014 201345033 201345034 201351027 201404015 201417020 201417021 201417022 201419017 201427019 201435016 201445018 201511027 201645018 201652004 201724001 201725008 201825004 201851003 201937004 202017026 202035002 202119002 202137007 202231005 202231006 202231007 202231008 202328004 202328005	
	• Definition of Taxable Expenditure	4945.04-00
	201418060 201436051 201448026 201603033 201606030 201609001 201710005 201745001 201830003 202034001 202303014	
	• <i>Influencing The Outcome of Elections</i>	4945.04-03
	201307013 201531023	

• *Grants to Individuals*

4945.04-04

201202030 201202031 201202032 201202033 201202034 201202035 201202036
 201202037 201203026 201203027 201203028 201203029 201204014 201204015
 201205016 201205017 201205018 201205019 201207010 201207011 201207012
 201208037 201210038 201210039 201211027 201211028 201211029 201214032
 201214033 201216041 201216042 201216043 201216044 201217023 201217024
 201217027 201219033 201219034 201223022 201224038 201224039 201226030
 201226031 201226032 201226033 201227005 201228038 201232037 201233020
 201235025 201236031 201239014 201240024 201241013 201242013 201245028
 201249017 201250026 201251020 201251021 201252019 201302042 201304009
 201304010 201306024 201306025 201308031 201310042 201310044 201315032
 201315033 201316022 201316023 201317019 201318008 201319032 201319033
 201321029 201321030 201321031 201322047 201322048 201324019 201330044
 201330045 201612015 201618012 201618018 201632024 201632025 201634027
 201634028 201646008 201701024 201701025 201713011 201731018 201749021
 201911011 201911012 201911013 201911014 201911015 202001026 202021022
 202021023 201308031 201330044 201330045 201335021 201335022 201340018
 201340019 201343027 201345035 201348016 201404014 201409011 201410036
 201411043 201411044 201414030 201415012 201418062 201420022 201421026
 201421027 201422026 201423034 201424026 201425017 201425018 201426027
 201426030 201427020 201427021 201427022 201428010 201429030 201430015
 201430016 201431033 201432023 201432024 201433025 201433026 201436052
 201436053 201437016 201437017 201437018 201437019 201437020 201438031
 201441023 201441024 201441025 201441026 201441027 201442059 201442060
 201442062 201442063 201443022 201443023 201443024 201443025 201443026
 201443027 201443028 201443029 201444041 201444042 201445019 201445020
 201445021 201445022 201445023 201445024 201445025 201445026 201446023
 201446027 201447044 201447045 201447046 201447047 201447048 201448029
 201448030 201449004 201449006 201449007 201450024 201450025 201450026
 201450027 201450030 201450031 201450032 201450033 201451047 201451048
 201451049 201451050 201451051 201451052 201451053 201451054 201451055
 201451056 201451057 201451058 201451059 201451060 201451061 201501017
 201501018 201501019 201501020 201501021 201501022 201501023 201501024
 201502018 201502019 201504018 201504019 201505044 201506012 201507027
 201507028 201507029 201507030 201507031 201507032 201507033 201507034
 201507035 201507036 201507037 201507038 201508012 201508013 201508014
 201508015 201508016 201508017 201508018 201508019 201508020 201509042
 201509043 201509044 201509045 201509046 201509047 201509048 201509049
 201509050 201509051 201509052 201509053 201509054 201509055 201509056
 201509057 201509058 201509059 201509060 201509061 201509062 201509063
 201509064 201509065 201510048 201510049 201510051 201510052 201510053
 201510054 201510057 201511027 201511028 201511029 201511030 201511031
 201511032 201511033 201514017 201514018 201515038 201515039 201515040
 201515041 201516067 201516068 201516070 201516071 201516072 201516073
 201516074 201516075 201516076 201516077 201516078 201516079 201517020
 201517021 201517022 201517023 201517024 201517025 201518019 201519036
 201519037 201519038 201519039 201521018 201521019 201521020 201521021
 201522008 201522009 201524025 201525015 201525016 201525017 201525018
 201526017 201527046 201527047 201527048 201527049 201528039 201528040
 201528041 201529015 201530023 201533017 201533018 201533019 201533020
 201533021 201534017 201534019 201535020 201535021 201535022 201535023
 201535024 201536026 201537028 201539034 201539035 201540018 201541011
 201543020 201545032 201548022 201548023 201549030 201550045 201550046
 201550047 201550048 201551011 201604020 201604021 201606031 201608017
 201608018 201608019 201608020 201609009 201610022 201613017 201614039
 201615020 201617013 201619011 201619012 201619013 201619014 201620017
 201620018 201621018 201621019 201622034 201623014 201623015 201623016
 201623017 201623018 201625020 201626026 201626027 201626028 201627003
 201627004 201628023 201629010 201629011 201629012 201635009 201635010
 201636047 201636048 201638024 201638025 201638026 201638027 201639017

201641028 201641029 201641030 201642038 201647011 201647012 201647013
201648017 201649018 201649019 201650021 201651017 201652024 201652025
201652026 201652027 201702038 201702045 201702046 201702047 201703015
201707012 201707013 201708002 201710033 201710036 201710037 201710038
201710039 201711012 201711013 201711015 201714032 201714033 201714034
201714035 201715005 201716050 201716051 201717047 201718041 201718042
201719027 201719028 201721023 201726016 201726017 201726018 201728023
201729024 201729026 201732036 201733018 201734011 201736030 201736031
201737014 201737015 201742029 201742030 201742031 201742032 201742033
201744021 201746029 201747010 201747011 201747012 201748012 201750022
201805016 201808021 201808022 201808023 201809012 201809013 201809014
201810012 201811017 201811018 201813018 201813019 201813020 201813021
201814013 201814014 201817020 201818019 201818020 201820021 201821014
201822031 201823007 201823008 201823009 201824016 201825033 201825034
201825035 201826016 201826017 201828011 201829024 201830024 201830025
201831016 201831017 201833028 201833029 201833030 201833031 201834014
201834015 201834016 201835015 201835016 201836010 201839016 201840009
201840010 201841009 201842007 201842008 201844014 201846008 201846009
201848019 201848020 201848021 201850022 201850024 201850025 201850026
201852021 201852022 201901008 201902033 201904018 201905006 201906015
201906016 201908025 201917009 201919016 201919018 201920012 201920013
201920014 201920015 201921017 201921018 201923028 201923029 201925021
201926017 201926018 201926019 201926020 201928017 201928018 201929020
201930026 201932018 201933021 201934009 201935014 201936011 201936012
201936013 201937018 201937019 201937020 201940012 201940013 201941031
201942012 201942013 201942014 201942015 201943028 201943029 201945030
201946015 201947016 201947017 201947018 201947019 201949020 201950007
201951005 201951006 201951007 201951008 201951009 201952010 202002017
202002018 202002019 202002020 202004016 202004017 202004018 202004019
202004020 202004021 202005024 202005026 202006013 202006014 202007020
202009029 202009031 202009032 202010005 202010006 202010008 202011009
202011010 202011011 202011013 202011014 202014020 202014021 202015029
202015030 202015031 202015032 202015033 202016030 202016031 202017029
202017033 202017038 202018007 202019030 202019031 202020023 202020025
202023009 202023010 202026003 202026004 202028002 202028003 202032006
202034006 202034009 202036006 202037011 202038011 202041010 202041011
202041012 202041013 202041014 202041015 202042016 202043006 202043007
202043008 202043009 202043011 202043012 202045013 202046011 202048010
202049006 202050019 202052051 202053016 202053018 202101009 202101010
202101011 202105012 202105013 202105014 202107013 202108011 202110048
202113010 202114024 202114025 202114026 202117018 202117019 202117020
202117021 202117022 202118023 202119009 202120017 202120018 202120019
202122014 202122015 202122016 202122019 202122020 202123010 202123011
202123012 202123013 202124014 202124015 202124016 202125021 202126026
202126027 202126028 202127042 202127043 202127044 202127045 202127046
202132010 202132011 202133016 202137012 202138009 202139010 202142015
202142016 202144031 202144033 202144034 202145032 202149026 202150035
202202016 202204009 202208017 202209013 202210024 202210025 202210026
202214016 202214017 202214018 202214019 202214020 202216023 202218027
202218029 202218030 202218031 202218032 202219016 202219017 202219018
202219019 202221021 202223017 202224016 202227013 202227014 202227015
202227016 202228017 202228018 202228020 202228021 202228022 202228023
202229037 202229038 202230017 202230018 202232024 202235014 202237020
202242008 202244013 202244023 202244024 202244025 202244026 202244027
202244028 202244030 202244031 202244032 202244033 202244034 202245010
202245011 202245013 202247017 202247018 202247019 202249015 202249020
202249021 202249024 202250016 202250018 202302015 202304017 202304018
202305019 202307008 202309018 202309019 202309020 202311008 202311009
202313010 202313011 202313012 202321018 202322020 202323015 202323016
202323017 202324013 202325011 202326023 202326024 202326025 202327021

	202328022 202328023 202329009 202329012 202330010 202330011 202331005 202331006 202331007 202331008 202331009 202332019 202332020 202332021 202332022 202332023 202332024 202333007 202334019 202334020 202334021 202335016 202335017 202335018 202336032 202336033 202337010 202339046 202340023 202341012 202341013 202341014 202342019 202343039 202343040 202343041 202344019 202344021 202345015 202346035 202346036 202348013 202349016 202349017 202349018 202350018	
	• <i>Grants to Organizations</i>	4945.04-05
	201243015 201335019 201513005 201514016	
	• <i>Expenditure Responsibility</i>	4945.04-06
	201513005 201514016	
	• Other Definitions	4945.05-00
	201714002	
Section 4946	Definitions and Special Rules	4946.00-00
	201303021 201435016 201723005 201723006 201907004	
	• Disqualified Person	4946.01-00
	201301015 201432025 201642001 201723005 201723006 201907004	
	• Foundation Manager	4946.02-00
	201642001	
	• Members of Family	4946.04-00
	201432025	
Section 4947	Treatment of Certain Nonexempt Trusts as Charitable Foundations	4947.00-00
	201332011 201332012 201831009 201907004 201908008	
	• Split-Interest Trusts	4947.02-00
	201713002 201713003 202021001 201714002 201714003	
Section 4948	Special Tax Rules for Certain Foreign Organizations	4948.00-00
	• Excise Tax on Gross Investment Income (in Lieu of Section 4940 Tax)	4948.01-00
	201808010	
Section 4951	Taxes on Self-Dealing	4951.00-00
	• Self-Dealing	4951.04-00
	201747001	
Section 4958	Excess Benefit Transaction	4958.00-00
	201336020 201825004 202133014	
Section 4962	Abatement of Private Foundation First Tier Taxes In Certain Cases	4962.00-00
	201423035 201547007 201643021	
Section 4971	Taxes on Failure to Meet Minimum Funding Standards	4971.00-00
	• Initial Tax	4971.01-00
	201419024	
	• Additional Tax	4971.02-00
	201228048 201415016 201550015 201928002	
Section 4972	Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)	4972.00-00
	• Excess Contributions	4972.02-00
	201440027	
Section 4973	Tax on Excess Contributions to Individual Retirement Accounts, Certain 403(b) Contracts and Certain Individual Retirement Annuities	4973.00-00
	201432029	

	• Excess Contributions 201430021	4973.02-00
Section 4974	Excise Tax on Certain Accumulations in Qualified Retirement Plans 201432029	4974.00-00
	• Waiver of Tax in Certain Cases 201437025 201437034	4974.01-00
Section 4975	Tax on Prohibited Transactions 201212013 201419025	4975.00-00
	• Statutory Exemptions 201828007	4975.04-00
	• <i>ESOP Loans</i> 201419018 201425019	4975.04-02
	• <i>Qualifying Employer Real Property/Securities</i> 201828007	4975.04-03
	• Definitions	4975.05-00
	• <i>Amount Involved</i> 201425019	4975.05-05
	• <i>Correction</i> 201425019	4975.05-07
	• Calculation of Tax	4975.06-00
	• <i>Continuing Transaction (Loan/Lease)</i> 201312035	4975.06-01
	• Statute of Limitations 201312035	4975.08-00
Section 4976	Taxes with Respect to Funded Welfare Benefit Plans 201424004 201442064 201442065 201451044 201625019 201702029	4976.00-00
	• Disqualified Benefits 201232022 201424004 201442064 201442065 201528038 201530022 201545026 201625019 201702029 201825012 201833014 201927001	4976.01-00
Section 4978	Tax on Certain Dispositions by Employee Stock Ownership Plans And Certain Cooperatives	4978.00-00
	• Tax on Disposition of Certain Securities 201625005	4978.01-00
Section 4980	Tax on Reversion of Qualified Plan Assets to Employer 201424032 201430025 201532035 201625005 201951001 202045002 202230006 202242006 202348005	4980.00-00
	• Exceptions 201538022 201626003 201626005 201839010 201847008 201935003 201951001 202045002 202111004 202111005 202348005	4980.02-00
Section 4980A	Tax on Excess Distributions from Qualified Retirement Plans 201221059	4980A.00-00
Section 4980B	Failure to Satisfy Continuation Coverage Requirements of Group Health Plans (See Also 162.33-00 et. seq.) 201212011	4980B.00-00
Section 4982	Excise Tax on Undistributed Income of Regulated Investment Companies 201305004 201709017 201709018 201932011 201932012 201932013 201944010	4982.00-00
	• Distributed Amount 201934004	4982.03-00

	• Definitions and Special Rules 201305004 201709017 201709018 201932011 201932012 201932013 201934004	4982.05-00
	• <i>Capital Gain Net Income</i> 201305004	4982.05-01
	• Election to Use Taxable Year 201202006 201412008 201709017 201709018 201932011 201932012 201934004	4982.06-00
Section 5000	Certain Group Health Plans 201447035	5000.00-00
Section 6001	Notice or Regulations Requiring Records, Statements, and Special Returns (Sufficient v. Insufficient Records) (See 7602.00-00)	6001.00-00
	• Automatic Data Processing Systems 201210028	6001.03-00
Section 6011	General Requirement of Return, Statement, or List 201603031	6011.00-00
	• Employer Requirements 201438021	6011.04-00
	• <i>Taxpayer Identification Number</i> 201650020	6011.04-02
	• Form of Return	6011.06-00
	• <i>Magnetic Media</i> 201407013 201625015	6011.06-01
Section 6012	Persons Required to Make Returns of Income (Required v. Not Required) 201432022 202019005 202046009 202326003	6012.00-00
	• Individuals 201211015	6012.01-00
	• Fiduciaries	6012.05-00
	• <i>Estates or Trusts</i> 201550026 201735001 201821002 201821003 201821004 201837011 202040007	6012.05-01
Section 6013	Joint Returns of Income Tax by Husband and Wife 201325013 201411017	6013.00-00
	• Signatures on Return	6013.01-00
	• <i>Agent or Guardian</i> 201211015	6013.01-01
	• Marital Status	6013.03-00
	• <i>Nonresident Alien</i> 201329016	6013.03-04
Section 6015	Declaration of Estimated Income Tax by Individual (Repealed 1984) (See Also 6654.00-00) 201826011 202129009 202141006	6015.00-00
Section 6018	Estate Tax Returns 202202011	6018.00-00
Section 6019	Gift Tax Returns	6019.00-00
	• Deceased Donor 202147014	6019.05-00
Section 6020	Returns Prepared for or Executed by Secretary 201238028	6020.00-00

Section 6031	Return of Partnership Income	6031.00-00
	• Information Required to be Provided to Partners	6031.04-00
	• <i>Penalties</i> 201733013	6031.04-02
Section 6033	Returns by Exempt Organizations (Section 501 Organizations)	6033.00-00
	201217025 202328004 202328005	
	• Exempt v. Non Exempt From Filing 201204016 201217025 201551001	6033.01-00
Section 6034A	Information to Beneficiaries of Estates and Trusts	6034A.00-00
	201207006	
Section 6035	Returns of Officers, Directors, & Shareholders of Foreign Personal Holding Companies	6035.00-00
	201935012	
Section 6037	Return of S Corporation	6037.00-00
	201747006 202305011	
Section 6038	Information with Respect to Certain Foreign Corporations and Partnerships	6038.00-00
	201736021	
Section 6038A	Information with Respect to Certain Foreign Corporations	6038A.00-00
	201736021	
Section 6038B	Notice of Certain Transfers to Foreign Persons	6038B.00-00
	• Penalty 201736021	6038B.02-00
Section 6038C	Information with Respect to Certain Foreign Corporations	6038C.00-00
	201927017	
Section 6039F	Notice of Large Gifts Received from Foreign Persons	6039F.00-00
	201402010	
Section 6041	Information at Source	6041.00-00
	201201001 201219013 201221002 201252005 201307005 201310043 201311006 201348006 201349013 201426002 201431002 201444001 201447025 201527018 201539025 201622011 201815005 201816004 202112002 202318001	
	• Fixed or Determinable Gains, Profits, or Income 201607004 202047002	6041.03-00
	• Payments Specifically Included 201533012	6041.05-00
	• Exceptions 201327002 201349013 202112002	6041.06-00
	• Payments By United States Or A State 201623003 201624012 201743010	6041.08-00
	• Bingo, Keno, and Slot Machine Winnings 201246028 201248022 201433015	6041.10-00
Section 6041A	Returns Regarding Payments of Remuneration for Services and Direct Sales	6041A.00-00
	• Payments by Governmental Units 201624012	6041A.04-00
	• Exceptions 201349013	6041A.05-00

Section 6043	Returns Regarding Liquidation, Dissolution, Termination, or Contraction 202328004 202328005	6043.00-00
Section 6045	Returns of Brokers 202004009 202118005	6045.00-00
	• Real Estate Transactions 201313028	6045.03-00
	• <i>Persons Required to Report</i> 201514001	6045.03-06
	• Barter Exchanges 201514001	6045.05-00
	• Payments to Attorneys	6045.07-00
	• <i>Payments to Attorneys for Third Parties</i> 201533012	6045.07-01
Section 6046	Returns as to Organization or Reorganization of Foreign Corporations and as to Acquisitions of Their Stock 201736021	6046.00-00
Section 6047	Information Relating to Certain Trusts and Annuity Plans (See Also 6652.0300, 6652.04, 7207.0000, and 6704.0000) 202346011 202346012	6047.00-00
Section 6048	Returns as to Certain Foreign Trusts 201208028 201402006 201736021	6048.00-00
Section 6049	Returns Regarding Payments of Interest 201221018 201310043 201426002	6049.00-00
Section 6050I	Returns Relating to Cash Received in Trade or Business 201540013	6050I.00-00
	• Compliance 201540013	6050I.01-00
Section 6050J	Returns Relating to Foreclosures and Abandonments of Security 201533012	6050J.00-00
Section 6050P	Returns Relating to Cancellation of Indebtedness by Certain Financial Entities 201217001 201240001 201301013 201532022 201540009 201543004 201642011 201742017 201807008 201927005 202319009	6050P.00-00
	• Applicable Financial Entity 201917002	6050P.01-00
Section 6051	Receipts for Employees 201312030 201605015 201623003 201624012	6051.00-00
Section 6061	Signing of Returns and Other Documents 201210031 201214027 201302035 201316018 201625016	6061.00-00
	• Electronic Signature 201650019	6061.07-00
Section 6062	Signing of Corporation Returns 201411024 201536025 201945027	6062.00-00
Section 6063	Signing of Partnership Returns 201425011 201945027	6063.00-00
Section 6071	Time for Filing Returns and Other Documents	6071.00-00
	• Certain Information Returns 202346011 202346012	6071.02-00

Section 6166	Extension of Time to Pay Estate Tax 201226027 201304006 201343004 201403012 201928007	6166.00-00
	• Election - Time and Manner 201302037	6166.01-00
	• Acceleration of Payments 201403012	6166.02-00
	• Active Trade or Business 201928007	6166.03-00
	• Extension of Time For Payment of Estate Where Estate Consists Largely of Interest in Closely Held Business 201403012	6166.50-00
	• Acceleration of Estate Tax Payable in Installments 201403012	6166.52-00
Section 6201	Assessment Authority 201221014 201246036 201320019 201341034 201347021 201438025 201510043 201526008 201735021 202208016 202346013	6201.00-00
	• Administrative Procedures 201211018 201211022 201909009	6201.01-00
	• Authority of Officers of Internal Revenue Service 201637001	6201.02-00
Section 6203	Method of Assessment 201310033	6203.00-00
Section 6204	Supplemental Assessments 201442055	6204.00-00
Section 6205	Special Rules Applicable to Certain Employment Taxes 201723021	6205.00-00
Section 6206	Special Rules Applicable to Excessive Claims Under Sections 6420, 6421, 6424 and 6427 202346014	6206.00-00
Section 6211	Definition of a Deficiency 201221021 201312039	6211.00-00
Section 6212	Notice of Deficiency 201808017	6212.00-00
	• Name and Address 201808017	6212.02-00
	• <i>Income and Gift Taxes</i> 201808017	6212.02-01
	• <i>Estate Tax</i> 201808017	6212.02-03
	• <i>Last Known Address</i> 201315025	6212.02-04
	• Necessity for Notice of Deficiency 201545016	6212.03-00
	• Recission of Notices of Deficiency 201246033	6212.06-00
	• Further Deficiency Notice Restricted 201223016	6212.07-00

Section 6213	Restrictions Applicable to Deficiencies; Petition to Tax Court 201916001 201916002	6213.00-00
	• Petition to Tax Court 201549028	6213.01-00
	• Jurisdiction of Tax Court	6213.02-00
	• <i>Decedent and Estate</i> 201334040	6213.02-02
	• Proper v. Improper Person Filing Appeal	6213.03-00
	• <i>Fiduciaries</i> 201334040	6213.03-05
	• Exceptions to Restrictions	6213.07-00
	• <i>Amount Paid</i> 201236026	6213.07-03
	• Waiver of Restrictions 201312047 201334040	6213.08-00
	• Coordination with Bankruptcy Code 201549028 201602011	6213.09-00
Section 6221	Tax Treatment Determined At Partnership Level 201202023 201207008 201303010 201307007 201319027 201423021 201424022 201509036 201608014 202019003 202044010 202121010 202346016	6221.00-00
Section 6222	Partner's Return Must Be Consistent with Partnership Return or Secretary Notified of Inconsistency 201447031 201711010	6222.00-00
	• Notification 201526009	6222.01-00
	• Effect of Failure to Notify 201520007 201520007 201711010	6222.03-00
Section 6223	Notice to Partners of Proceedings 201212019 201213027 201218012 201219018 201247014 201328033 202007017	6223.00-00
	• Information for Secretary's Notices 201210030 201502012	6223.02-00
	• Mailing Notice 201402005	6223.03-00
	• Failure to Provide Notice 201236030	6223.04-00
	• <i>Proceedings Finished</i> 201236030	6223.04-01
Section 6224	Participation in Administrative Proceedings; Waivers; Agreements 201310036 201431030 201550041 201723024	6224.00-00
	• Partner May Waive Rights 201337016	6224.01-00
	• <i>Settlement Agreement</i> 201235014 201235018 201248017 201312040 201312042 201710028	6224.01-01
	• <i>Settlement of Penalties</i> 201236029 201534011	6224.01-02
	• <i>Tax Matters Partner May Bind Certain Other Partners</i> 201216035 201235016 201319025 201515033	6224.01-05

	• Application of Consistent Settlement Rule 201319022	6224.02-00
Section 6225	Assessments Made Only After Partnership Level Proceedings Are Completed 201419014	6225.00-00
	• Restriction on Assessment and Collection 202148006	6225.01-00
Section 6226	Judicial Review of Final Partnership Administrative Adjustments 202044010	6226.00-00
Section 6227	Administrative Adjustments Requests 201303014 201311025 201413008 201418047 201513001 201526014 201906007	6227.00-00
	• Other Requests 201236028 201320018 201413007 201416008	6227.05-00
Section 6228	Judicial Review Where Administrative Adjustment Request Is Not Allowed In Full	6228.00-00
	• Period for Filing Petition 201319028	6228.02-00
	• Other Requests 201241006	6228.05-00
Section 6229	Period of Limitations for Making Assessments 201213028 201219016 201239010 201302038 201315024 201402007 201402009 201418050 201420018 201439002 201503015 201509036 201906007	6229.00-00
	• Extension by Agreement 201211012 201236027 201241008 201312038 201312043 201319023 201319029 201324015 201402011 201402012 201438026 201526016 201531017 201710028	6229.02-00
	• Special Rule in Cases of Fraud	6229.03-00
	• <i>No Return Filed Equals No Limit</i> 201303011	6229.03-02
	• Suspension of Statutory Period 201221016	6229.04-00
Section 6230	Additional Administration Provisions 201215009 201502009 201510047	6230.00-00
	• Coordination with Deficiency Proceedings 201413011 201447037 201650015 202007017	6230.01-00
	• Claims Arising Out of Erroneous Computations 201204011	6230.03-00
	• <i>Time for Filing Claim</i> 201412017	6230.03-01
Section 6231	Definitions and Special Rules 201211023 201550040	6231.00-00
	• Partnerships 201235015 201303012	6231.01-00
	• <i>Exception for Small Partnerships</i> 201219022 201221019 201251017 201303011 201319014 201421020 201510046 201530019 201550040	6231.01-01
	• Partner 201319026 201326016 201550041	6231.02-00

	• Partnership Item 201210034 201211013 201221017 201326017 201447031 201515032 201534010 201608014 201617008 201721019 202002016 202020001 202121010	6231.03-00
	• Nonpartnership Item 201617008	6231.04-00
	• Affected Item 201206017 201210036 201324018 201447036 201515029 201614034 202002016 202020001	6231.05-00
	• Computational Adjustment 201210037	6231.06-00
	• Tax Matters Partner 201202024 201204013 201207005 201211017 201219017 201219019 201219023 201251013 201251014 201302034 201304008 201326018 201343023 201402014 201418051 201418052 201503014 201515030 201530018 201534009 201536021 201543018 201603029 201620010 201652019 201710023 201722025 201725028 201742025 201744018 201919013 202002015 202246010	6231.07-00
	• Pass-Thru Partner 201550040	6231.09-00
	• Husband and Wife 201319024	6231.12-00
	• Items Cease to Be Partnership Items in Certain Cases 201202025 201303013 201432019 201432021 201510044 201530021	6231.13-00
	• <i>Conversion Under 6223(e)</i> 201603029	6231.13-06
	• Regulations with Respect to Certain Special Enforcement Areas 201211017 201241007 201244019	6231.14-00
Section 6233	Extension to Entities Filing Partnership Returns, Etc. 201442056	6233.00-00
Section 6241	Partner's Return Must Be Consistent with Partnership Return 202346016	6241.00-00
Section 6301	Collection Authority 201502010	6301.00-00
Section 6303	Notice and Demand for Tax	6303.00-00
	• Lien 202346013	6303.01-00
Section 6321	Lien for Taxes (Lien Right v. No Lien Right) 201216039 201306022 201439003	6321.00-00
	• Property Subject v. Not Subject to Lien (See 6301.12-00) 201423024	6321.01-00
	• <i>Future Interest or Rights</i> 202226010	6321.01-18
	• <i>Trusts</i> 201324017	6321.01-51
	• Lien Priority v. No Lien Priority 201323019	6321.03-00
	• <i>State and Local Taxes and Liens</i> 201244016	6321.03-23

Section 6332	Surrender of Property Subject to Levy (See 6331.12-00) 201509038	6332.00-00
	• Bank Deposit 201350036 202118010	6332.01-00
	• Enforcement of Levy 201509038	6332.05-00
Section 6333	Production of Books 201211016 201447029	6333.00-00
Section 6334	Property Exempt From Levy 201316019 201521001 201547005 201827012	6334.00-00
	• Types of Property 201818015 201919014	6334.01-00
Section 6335	Sale of Seized Property 201350035 201535018 201820018 201825030	6335.00-00
	• Deed 201535018	6335.05-00
Section 6338	Certificate of Sale; Deed of Real Property 201531018 202053012	6338.00-00
Section 6339	Legal Effect of Certificate of Sale of Personal Property and Deed of Real Property	6339.00-00
	• Real Property 201850021	6339.01-00
Section 6342	Application of Proceeds of Levy 201411028 201411034	6342.00-00
	• Surplus Proceeds 201411028 201411034	6342.01-00
Section 6343	Authority to Release Levy 201350040 201526015 201534008 201746024	6343.00-00
Section 6401	Amounts Treated as Overpayments 201252015 201509033	6401.00-00
	• Assessment or Collection After Limitation Period 201550035	6401.01-00
Section 6402	Authority to Make Credits or Refunds 201223019 201312044 201316020 201520010 201350039 201405013 201412014 201502014 201520010 201526007 201823005 202019002 202137009 202141021 202141023 202202010 202306008 202319015 202323005	6402.00-00
	• Credit of Overpayment Against Any Tax Liability 201214028 201307006 201350039 201739015 202319015	6402.01-00
	• <i>Credits Against Estimated Tax</i> 201727007	6402.01-02
	• Refund Subject to Off-Set 201204009	6402.02-00
	• Access to Refund	6402.03-00
	• <i>Assignment of Refund Check</i> 201211024	6402.03-01
	• <i>Refund to Certain Fiduciaries of Insolvent Members of Affiliated Groups</i> 201402008	6402.03-02

	• Requirement That a Claim Be Filed 201906006	6402.04-00
Section 6404	Abatements 201215006 201313029 201414020 201426026 201526008 201550042 201723022	6404.00-00
	• General Rule	6404.01-00
	• <i>Excessive</i> 201520010 201515026 201520010	6404.01-01
	• <i>After Limitation Period</i> 201302025	6404.01-02
	• Interest Assessments 201335013 201414020	6404.04-00
	• Penalty Assessments 201623010	6404.05-00
	• Abatement of Interest 201414020	6404.06-00
Section 6405	Reports of Refunds and Credits	6405.00-00
	• Tentative Adjustments 201235019	6405.03-00
Section 6407	Date of Allowance of Refund or Credit 201739013 202216016	6407.00-00
Section 6411	Tentative Carryback and Refund Adjustments 201335013	6411.00-00
	• Contents of Applications 201244018	6411.04-00
	• <i>Application v. Claim for Refund</i> 201545022	6411.04-01
	• Time for Filing Application 201244018	6411.05-00
Section 6413	Special Rules Applicable to Certain Employment Taxes 201822028 202202010 202323005	6413.00-00
Section 6414	Income Tax Withheld 202202010	6414.00-00
Section 6416	Certain Taxes on Sales and Services	6416.00-00
	• Credits or Refunds of Retailers and Manufacturers Taxes 202340001	6416.01-00
Section 6427	Fuels Not Used for Taxable Purposes 201230022 201342010	6427.00-00
	• Nontaxable Uses 201421017 202340001	6427.01-00
	• Income Tax Credit in Lieu of Payment 201342010 201447034	6427.13-00
Section 6501	Limitations on Assessment and Collection (Barred v. Not Barred) 201207007 201221014 201235020 201240023 201319017 201319030 201713001 201335013 201348015 201411031 201429026 201447032 201640017 201650018 201652022 201916006 201933012 202026002 202044007 202142009 202202014 202231014	6501.00-00

• Effects of Net Operating Loss Carrybacks 201335013	6501.01-00
• Time Return Deemed Filed 202026002	6501.03-00
• <i>Date Limitations Begin</i> 201238028 202026002	6501.03-03
• Adequacy of Return to Start Limitations Running (Sufficient v Insufficient) 201438021 201545016 202248010	6501.04-00
• <i>Information Returns</i> 201206014 201402013 201432020	6501.04-03
• <i>Amended Returns</i> 201206014 201252015	6501.04-11
• <i>S Corporation and Shareholder Returns</i> 201238026 201543015	6501.04-14
• Fraud--Exception to Period of Limitations (See Also 6653.03-00) 201238026	6501.05-00
• <i>Transferee Liability</i> 201319012	6501.05-06
• <i>Intent v. No Intent to Defraud</i> 201238026	6501.05-07
• <i>Failure to Report Income</i> 202142009	6501.05-12
• Return Not Filed--Exception to Period of Limitations 201238028 201411021	6501.06-00
• Omission of Income (25% Rule)--Exception to Period of Limitations 201247015 201333008 201543015	6501.07-00
• <i>Determination of Percentage of Omission</i> 201543015	6501.07-13
• <i>Estate and Gift Taxes</i> 201643020	6501.07-18
• Waiver of Limitation (Waived v. Not Waived) 201206016 201323020 201324016 201351018 201610019 201626023 201652023 201841005 201937017	6501.08-00
• <i>Conditional Waiver</i> 201933012	6501.08-03
• <i>Amended Returns as Waivers</i> 201206014	6501.08-05
• <i>Necessity for Signature of Commissioner</i> 201235009	6501.08-07
• <i>Filing of Waiver by Fiduciary</i> 201324016 201334040	6501.08-08
• <i>Execution by Corporate Officer</i> 201411024 201522005	6501.08-09
• <i>Form and Contents of Waiver</i> 201602010 201610020	6501.08-17
• <i>Proof and Procedure</i> 201334040	6501.08-21

	• Organizations Treated as Corporations 201335013	6501.12-00
Section 6502	Collection After Assessment (Timely v. Not Timely) 201313022 202044008	6502.00-00
	• Waivers 201906008	6502.03-00
Section 6503	Suspension of Running of Period of Limitation (Suspended v. Not Sus- pended) 201211019 201518015 201644020 201721016 201811013 202044008	6503.00-00
Section 6511	Limitations on Credit or Refund (Barred v. Not Barred) 201204008 201243014 201310037 201316015 201321022 201402003 201404011 201411029 201429026 201515019 201515024 201515025 201517005 201526011 201526013 201536020 201540010 201540011 201545022 201603026 201636041 201640017 201822027 202023006 202026002 202053013 202053015 202141021 202208016 202216015 202306008	6511.00-00
	• Limitation of Amount 201210029 201319011 201349014 201418049 201429023 201447033 201515024 201515025 201526011 201636041 201739013 202216016	6511.01-00
	• <i>Return Filed</i> 202026002	6511.01-01
	• <i>No Return Filed</i> 201210029	6511.01-02
	• <i>Claim Filed Late</i> 201306017 202026002	6511.01-03
	• Special Rules 201515019 201540010 201540011 202023006	6511.03-00
	• <i>Bad Debts and Worthless Securities</i> 201515018	6511.03-01
	• <i>Carrybacks: Net Operating Loss and Capital Loss</i> 201202027 201204008 201215008 201316016 201515019 201517005 201540010 201540011 201739015 202023006	6511.03-02
	• <i>Foreign Tax Credit</i> 201204008 201330031 201330031 201517005 201540010 201540011 201540012 202133013 202142009	6511.03-03
	• <i>Life Insurance Carrybacks</i> 201349014	6511.03-05
	• <i>Extension of Time by Agreement</i> 201719026 202142009 202216015	6511.03-06
	• Amended or Supplemental Claims 201216033 201739014 202142009	6511.05-00
	• Timeliness of Claim 201216033 201306017 201351019 201438023 201502014 201545017 201719026 201921013 202026002 202142009	6511.09-00
	• Return Filed 202026002	6511.10-00
Section 6512	Limitations in Case of Petition to Tax Court 201617007	6512.00-00
Section 6513	Time Return Deemed Filed and Tax Considered Paid 201825031	6513.00-00

Section 6514	Credits or Refunds After Period of Limitation (Erroneous v. Not Erroneous) 201302030 201504014 201921013 201927020 202125015 202125017	6514.00-00
Section 6521	Mitigation of Effect of Limitation in Case of Related Taxes Under Different Chapters 201808016	6521.00-00
	• Self Employment Tax and Tax on Wages 201808016	6521.01-00
	• <i>Offsets</i> 201315023 201808016	6521.01-01
	• Interaction With Section 3509 201808016	6521.02-00
Section 6532	Periods of Limitation on Suits (Barred v. Not Barred) 201535016 201927020	6532.00-00
	• Erroneous Refund Recovery 201535016 201625014	6532.01-00
	• Suits by Taxpayer	6532.02-00
	• <i>Date of Rejection of Refund Claim</i> 201921013	6532.02-01
	• <i>Extension of Time</i> 201328032 202125015	6532.02-04
	• <i>Reconsideration by Secretary</i> 201549029	6532.02-06
	• Suits By U.S. for Recovery of Erroneous Refunds 201304007	6532.03-00
Section 6601	Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed) 201249015 201426026 201447034 201518014 201710026 201722026 201727004 202126022 202141021 202208016	6601.00-00
	• Interest on Deficiencies 201405013	6601.01-00
	• <i>Carryback Eliminating Deficiencies</i> 201438024	6601.01-01
	• Interest on Delinquent Taxes	6601.02-00
	• <i>Starting Date (Avon Products)</i> 201603027	6601.02-01
	• Request for Interest Netting 201534012	6601.10-00
	• Statute of Limitations on Collection of Interest 201319017	6601.12-00
Section 6611	Interest on Overpayments (Interest v. No Interest) 201330032 201330032 201548019 201617005 201625017 201926001	6611.00-00
	• Interest on Refunds 201625017 201926001 202144027	6611.04-00
	• Exception for Refunds Within 45 Days 201625017	6611.07-00
Section 6621	Determination of Rate of Interest; Compounding of Interest 201225011 201727004	6621.00-00

	• Interest on Substantial Underpayment 201421019	6621.03-00
Section 6651	Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax) 201210033 201713001 201723023 202126022	6651.00-00
	• Reasonable Cause v. Willful Neglect	6651.03-00
	• <i>Illness and Incompetency</i> 201637012	6651.03-07
	• Voluntary Filing of Late Return 201238028	6651.07-00
	• Increase in Penalty for Fraudulent Failure to File 201238028 201545016	6651.22-00
Section 6652	Failure to File Certain Information Returns, Registration Statements, Etc. 201411033	6652.00-00
Section 6655	Failure By a Corporation to Pay Estimated Tax 202126022	6655.00-00
Section 6656	Failure to Make Deposit of Taxes (Penalty v. No Penalty) 201414017	6656.00-00
	• Reasonable Cause v. Willful Neglect 201414017	6656.01-00
Section 6662	Accuracy-related penalty 201207008 201213026 201504012 201504013 201711009 202244010	6662.00-00
Section 6663	Fraud Penalty 201543016 201545016 201640016 202044009	6663.00-00
Section 6664	Definitions and Special Rules	6664.00-00
	• Definition of Underpayment 201302036 201543016 201545016 201640016	6664.01-00
	• Reasonable Cause Exception 201202026 201711009	6664.03-00
Section 6665	Applicable Rules	6665.00-00
	• Procedure for Assessing Certain Additions to Tax 201226028	6665.02-00
Section 6671	Rules for Application of Assessable Penalties 201226028	6671.00-00
Section 6672	Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC 201312036 201323022 201825031	6672.00-00
Section 6676	Failure to Supply Identifying Numbers (Penalty v. No Penalty) 201520005 201520005 201538019 201607027 201640016 202044007	6676.00-00
Section 6677	Failure to File Information With Respect to Certain Foreign Trusts 201208028 201736021	6677.00-00
	• Requirement for Filing Return	6677.01-00
	• <i>Application of Section 6048</i> 201208028	6677.01-01
	• Reasonable Cause Exception 201208028	6677.03-00

Section 6694	Understatement of Taxpayer's Liability by Income Tax Return Preparer 201425012 201518017 201519029 201804008 201825028	6694.00-00
	• Negligence or Intentional Disregard 201514008	6694.01-00
	• Willful Understatement of Liability 201519029 201825028	6694.02-00
Section 6695	Other Assessable Penalties With Respect to the Preparation of Income Tax Returns for Other Persons 201846005	6695.00-00
Section 6696	Rules Applicable With Respect to Sections 6694 and 6695 201514008	6696.00-00
Section 6697	Assessable Penalties with Respect to Liability for Tax of Regulated Investment Companies 201727004	6697.00-00
Section 6698	Failure to File Partnership Return 201733013	6698.00-00
Section 6700	Promoting Abusive Tax Shelters 201235017 202232015	6700.00-00
	• Makes or Furnishes Statement	6700.02-00
	• <i>False Statement of Tax Benefit</i> 202134016	6700.02-01
	• Calculation of Penalty 202125008	6700.04-00
Section 6701	Penalties for Aiding and Abetting Understatement of Tax Liability 201211014 201235017 201518017 201519029 201531015	6701.00-00
	• Penalty Amount 201742021 201805001	6701.02-00
Section 6702	Frivolous Income Tax Return 201348015 201502013 201623010	6702.00-00
	• What Constitutes 201513002	6702.01-00
Section 6703	Rules Applicable to Penalties Under Section 6700, 6701, and 6702 (See Also 6700, 6701, 6702) 201211014	6703.00-00
Section 6707	Failure to Furnish Information Regarding Tax Shelters (See Also 6111.00-00) 201531019	6707.00-00
	• Failure to Register Tax Shelter 201538018	6707.01-00
Section 6721	Failure to File Certain Information Returns (See Also 6652.00-00) 201234025 201246028 201248022 201315017 201438028 201503013 201549026 201603031 201629008	6721.00-00
	• Failure v. No Failure 201234025	6721.01-00
Section 6722	Failure to Furnish Certain Payee Statements 201315017 201503013 201629008	6722.00-00
Section 6723	Failure to Comply with Other Information Reporting Requirements	6723.00-00
	• Waiver	6723.03-00

	• <i>Due Diligence</i> 201615012	6723.03-02
Section 6724	Waiver; Definitions and Special Rules 201603031	6724.00-00
Section 6851	Termination Assessments of Income Tax 201723019	6851.00-00
Section 6901	Transferred Assets (See 9113.00-00) 201212020 201337015 201447038	6901.00-00
	• Method of Collection 201211018 201811015	6901.01-00
	• Liability 201212020	6901.02-00
	• Period of Limitations 201319012	6901.03-00
Section 6903	Notice of Fiduciary Relationship (See Also 3467) 201302027	6903.00-00
Section 6904	Prohibition of Injunctions 201621010	6904.00-00
Section 7101	Form of Bonds 201231001	7101.00-00
Section 7121	Closing Agreements 201310036 201316017 201350038	7121.00-00
	• Finality 201240021	7121.02-00
Section 7122	Compromises 201302032 201421018	7122.00-00
Section 7402	Jurisdiction of District Courts 201313021 201313030 201621013	7402.00-00
Section 7422	Civil Actions for Refund 201739013	7422.00-00
Section 7425	Discharge of Liens 201545025	7425.00-00
	• Special Rules	7425.04-00
	• <i>Consent to Sale</i> 201202018	7425.04-02
Section 7426	Civil Actions by Persons Other Than Taxpayers 201235013	7426.00-00
Section 7428	Declaratory Judgments Relating to Status & Classification of Organizations Under Section 501(c)(3), etc. 201238032 201731019 201829023 201927023	7428.00-00
	• Revocation (Gladstone Issue) 201518020 201533022	7428.02-00
Section 7436	Proceedings for Determination of Employment Status 201740020	7436.00-00
	• Tax Court Jurisdiction 201816010	7436.01-00

	• <i>Worker Classification</i> 201735021 201816010	7436.01-03
	• Notice of Determination	7436.02-00
	• <i>Necessity for Notice</i> 201816010	7436.02-01
Section 7452	Representation of Parties 201506010 201509031	7452.00-00
Section 7453	Rules of Practice, Procedure, and Evidence 201210035 201351021	7453.00-00
	• Evidence and its Submission 201224030	7453.31-00
Section 7503	Time for Performance of Acts Where Last Day Falls on Saturday, Sunday, or Legal Holiday 201603026 201643022	7503.00-00
Section 7507	Exemption of Insolvent Banks From Tax 201614035 202126022 202137008 202202014	7507.00-00
Section 7508	Time for Performing Certain Acts Postponed by Reason of Service in a Combat Zone 201535017 201740021 201748009 201826010 202129007	7508.00-00
Section 7508A	Authority to Postpone Certain Tax-Related Deadlines by Reason of Presidentially Declared Disasters 201723023 201808015 202053013 202053015	7508A.00-00
Section 7512	Separate Accounting for Certain Collected Taxes, etc. 201536018	7512.00-00
Section 7513	Reproduction of Returns and Other Documents 201224030	7513.00-00
Section 7514	Authority to Prescribe or Modify Seals 201908020	7514.00-00
Section 7518	Tax Incentives Relating to Merchant Marine Capital Construction Costs 201923005	7518.00-00
Section 7519	Required Payments for Entities Electing Not To Have Required Taxable Year	7519.00-00
	• Timely Payments 201302022	7519.02-00
Section 7520	Valuation Tables 201928003 201930017	7520.00-00
	• Election In the Case of Charitable Transfers 201518007	7520.01-00
	• Exceptions 201928003	7520.02-00
Section 7521	Procedure For Taxpayer Interviews 201552029 201603030	7521.00-00
Section 7602	Examination of Books and Witnesses 201329017 201330036 201330036 201510045 201621012 202013015 202129010 202230008	7602.00-00
	• Issuance	7602.07-00
	• <i>Contents of Summons</i> 201310030	7602.07-02

Section 7603	Service of Summons	7603.00-00
	• Method of Delivery 201310038	7603.01-00
Section 7605	Time and Place of Examination	7605.00-00
	202346015	
	• Restrictions on Examination of Taxpayer 201212017 201504015 201645013 202142010 202346015	7605.01-00
Section 7609	Special Procedures for Third-Party Summonses	7609.00-00
	• Notice to Person Identified 201310030	7609.02-00
	• <i>Special Exceptions for Certain Summonses</i> 202129010	7609.02-02
Section 7623	Expenses of Detection and Punishment of Frauds	7623.00-00
	201808014	
Section 7651	Administration and Collection of Taxes in Possessions	7651.00-00
	201319016	

Section 7701**Definitions****7701.00-00**

201201008 201202011 201202013 201205007 201206007 201206008 201206012
201206013 201208009 201208010 201213007 201213015 201215002 201215003
201216001 201216002 201216003 201216004 201216012 201216014 201216020
201216021 201216024 201219007 201221005 201223009 201223010 201224008
201224009 201224020 201224021 201224022 201226012 201228031 201228032
201229009 201230001 201230010 201230013 201230014 201231005 201231008
201231009 201232010 201232031 201233007 201234013 201234015 201236016
201236019 201236020 201236021 201236024 201238001 201238002 201238003
201240009 201241003 201243005 201244011 201245003 201246003 201246006
201246014 201246015 201246016 201246026 201247002 201247003 201247006
201249008 201250016 201251011 201301005 201301006 201302012 201308012
201308013 201308014 201310013 201311008 201311013 201312001 201312002
201312003 201312004 201312005 201312006 201312007 201312008 201312009
201312010 201312011 201312012 201312013 201312014 201312015 201313004
201313005 201313006 201313007 201313008 201313009 201313010 201313011
201314010 201314015 201314039 201320016 201321001 201321004 201321013
201321014 201321015 201322021 201322022 201322037 201322038 201330009
201330013 201330014 201330028 201330029 201618001 201618002 201632016
201634009 201634021 201701015 201701016 201731011 201749001 201749009
201749010 202001007 202021011 202021012 202021013 202021014 202021015
202039005 202039006 202039007 202039008 202039009 202039010 202039011
202039012 202039013 202039015 202039016 202039017 201308012 201308013
201308014 201330009 201330013 201330014 201330028 201330029 201331001
201334011 201334012 201334013 201334014 201334015 201334016 201334017
201334018 201334019 201334020 201334021 201334022 201334023 201334024
201334025 201334026 201334027 201334028 201334029 201335003 201335004
201336001 201336005 201338030 201338032 201338033 201338037 201341025
201342002 201345022 201347007 201347008 201348002 201348003 201348004
201349001 201352004 201403009 201403013 201410015 201410016 201410028
201411003 201411010 201414008 201414012 201417004 201417008 201418012
201419002 201419003 201420014 201421001 201422001 201422009 201422010
201422013 201423007 201423016 201424012 201424018 201426003 201429013
201429014 201431007 201434006 201434015 201434025 201437002 201437008
201438017 201440001 201440002 201440005 201442008 201442009 201442011
201442012 201442022 201442023 201442024 201442025 201442026 201442027
201442028 201442029 201442039 201442040 201443005 201443007 201443008
201443010 201443011 201443012 201444026 201444027 201444028 201444029
201444030 201444031 201444032 201444038 201446012 201446014 201447017
201448006 201448015 201450007 201450008 201452001 201452003 201452005
201452006 201452007 201452008 201452009 201452010 201452011 201452012
201501001 201501002 201501003 201501004 201501008 201501009 201504001
201505004 201505005 201507009 201507010 201507012 201510028 201515015
201515022 201516004 201516005 201516006 201516018 201516024 201516032
201516033 201516034 201516040 201516048 201516057 201516058 201516059
201516060 201517002 201518001 201519006 201522003 201523002 201524007
201524014 201524015 201524022 201527020 201527021 201527022 201527023
201527024 201527025 201527026 201527027 201527028 201527029 201527030
201527031 201527033 201527034 201527035 201527041 201528011 201528015
201528021 201528022 201528023 201529005 201529007 201532003 201533007
201533008 201533009 201534002 201534003 201534004 201535010 201535015
201537008 201538001 201538014 201538020 201539002 201539004 201539009
201539010 201539011 201539012 201539013 201539014 201539015 201539016
201539017 201539022 201539023 201539026 201539027 201539031 201541002
201541004 201543010 201544022 201546002 201546005 201549005 201549006
201549007 201549008 201549009 201549011 201549012 201549014 201549015
201549016 201549018 201549021 201550026 201550027 201550030 201602002
201603022 201605001 201606009 201606010 201606011 201607002 201607006
201607007 201607008 201607009 201607010 201607011 201607012 201607013
201607014 201607015 201607016 201607018 201607020 201607021 201608003

201608004 201610008 201610009 201611012 201611013 201611018 201614013
201614014 201614018 201614024 201620005 201621001 201621002 201621003
201621004 201621005 201622004 201622008 201622016 201622017 201622018
201622020 201623004 201623008 201624006 201624010 201626006 201628001
201628012 201633016 201633018 201633019 201633024 201633030 201633031
201634009 201634021 201636012 201637004 201638019 201639005 201639006
201639013 201641004 201641016 201642009 201642010 201643001 201643010
201643011 201643012 201643013 201649007 201649008 201649011 201651009
201652011 201652013 201702010 201702011 201702012 201702013 201706007
201709002 201711004 201711005 201714004 201714005 201714006 201716011
201716023 201719002 201719003 201722015 201722018 201724009 201724010
201724016 201728005 201728006 201728007 201728008 201728009 201728010
201728011 201728012 201728013 201733002 201734007 201735012 201736006
201736012 201736013 201738010 201740010 201740011 201742004 201742018
201742019 201744001 201744002 201744012 201745006 201746001 201746002
201746003 201746004 201746005 201746006 201746007 201746008 201746009
201746010 201746011 201746012 201746013 201746014 201746015 201746016
201746017 201751008 201752004 201752005 201801003 201801010 201802005
201804003 201804004 201807009 201808004 201808006 201808007 201808010
201811004 201812003 201812007 201814003 201814007 201815007 201815009
201815010 201815011 201815015 201817009 201817010 201817011 201820003
201820004 201820005 201820006 201820011 201821006 201821009 201822001
201824008 201824009 201825005 201825008 201825009 201825010 201825011
201825022 201826002 201827004 201830002 201831002 201833002 201833003
201833004 201833005 201833006 201834001 201834003 201834005 201837010
201840008 201845022 201845023 201845027 201847004 201847005 201847006
201847007 201849001 201849002 201849003 201849004 201849010 201849011
201852009 201852010 201902026 201903008 201903009 201903010 201906004
201908001 201908002 201908010 201908011 201910008 201910009 201917001
201918005 201918010 201919004 201923011 201923012 201923013 201923017
201923018 201923021 201926004 201926006 201926007 201927011 201928008
201928011 201930010 201930014 201930021 201934003 201934007 201936006
201937001 201937007 201937008 201940005 201941002 201942007 201943003
201944005 201949011 201952002 201952007 201952008 202002002 202002003
202003003 202004005 202004006 202004007 202005005 202005006 202005007
202005008 202005009 202006009 202007006 202007007 202007008 202009004
202009005 202009006 202009007 202009008 202009009 202009010 202012007
202015001 202016007 202016008 202017019 202019012 202019019 202019020
202019024 202020013 202020014 202020018 202024012 202036002 202037002
202037003 202038004 202038005 202038006 202038007 202038008 202046003
202048002 202050005 202050006 202050007 202050008 202052001 202052007
202052008 202053001 202053003 202102001 202102005 202109006 202110013
202111010 202113004 202113005 202113006 202114007 202114008 202114009
202117007 202122008 202127001 202130003 202130010 202130011 202131001
202131002 202131003 202131006 202132001 202132007 202133004 202135006
202137004 202140006 202144001 202144013 202145001 202145002 202145003
202145004 202145005 202145006 202145007 202145008 202145009 202145010
202145011 202145012 202145013 202147008 202152004 202152008 202152014
202201001 202201003 202201013 202202001 202202015 202204006 202208009
202208010 202208013 202209004 202210003 202210006 202214009 202219003
202220007 202225003 202226004 202229024 202229027 202230004 202232006
202232007 202232008 202232009 202232010 202232011 202236003 202245001
202245002 202246002 202246003 202247001 202249002 202249008 202250001
202250005 202252001 202304002 202305006 202305007 202305008 202313003
202314002 202314005 202314011 202315006 202317004 202317009 202318002
202319007 202323003 202324002 202326003 202326004 202326006 202326007
202326013 202326014 202327001 202328002 202330001 202332005 202332006
202334001 202336014 202341001 202343004 202344003 202345002 202347007
202350004

• Associations v. Corporations	7701.01-00
201208020 201328003 201441014 201441015 201446019 201514003 201527039 201545006 201545007 201545008 201545009 201545011 201545020 202031002	
• Partnerships v. Associations	7701.02-00
201221015 201312033 201338041 201441015 201614011 201614012 201743003 201744017 201745005 201837013 201910019 201922004 201922005 201922006 201922007 201922008 201922009 201922010 201922011 201922012 201922013 201922014 201922015 201922016 201922017 201922018 201922019 201922020 201926006 201926007 201936008 201943005 201944007 202019012 202036002 202209004 202236003 202343034 202343035 202343036	
• <i>Joint Ventures</i>	7701.02-02
201305006 201323015	
• Association v. Trust	7701.03-00
201230014 201240009 201241003 201516024 201523017 201527004 201532023 201620004 201638019 201702013 201739004 201808004 201827002 201830002 201917001 202003003 202044002 202046009 202226004	
• <i>Investments</i>	7701.03-05
201613005	
• <i>Liquidating Trusts</i>	7701.03-06
201208036 201230014 201230020 201240009 201241003 201244004 201341001 201417004 201420011 201516024 201620004 201643005 201702013 201830002 201849011 201917001 201927004 201940004 201942009 202003003 202009023 202044002 202226004	
• <i>Ordinary Trusts</i>	7701.03-08
201245003 201538006 201538007 201538008	
• <i>Business Trusts</i>	7701.03-09
201337012	
• <i>Investment Trusts</i>	7701.03-10
201226019	
• <i>Fixed Investment Trusts</i>	7701.03-11
201229003 201750009 202347001	
• Domestic, Foreign Persons	7701.04-00
201509035 201849010	
• Fiduciary v. Agent	7701.05-00
201302026	
• Indian Tribal Government	7701.20-00
201739011	
• Definition of Resident Alien	7701.21-00
• <i>Coordination with Income Tax Treaties</i>	7701.21-20
201247013	
• Treatment of Certain Contracts For Services, etc.	7701.22-00
• <i>Factors: Lease vs. Service Contract</i>	7701.22-01
201525007	
• Motor Vehicle Operating Leases	7701.25-00
• <i>Terminal Rental Adjustment Clause</i>	7701.25-04
201304005 201337012 201404007 201727002	
• Taxable Mortgage Pools	7701.26-00
201330008 201330008 201425001 201425010	
• Substituted Basis Property	7701.29-00

	• Clarification of FMV in the Case of Nonrecourse Indebtedness 201507019	7701.29-01
	• Foreign Estate or Trust 201245003 201849010	7701.31-00
Section 7702	Life Insurance Contract Defined 201230009 201443015 201736019 202018003	7702.00-00
	• Definition 201230009	7702.01-00
	• Cash Value Accumulation Test 201230009	7702.02-00
Section 7702A	Modified Endowment Contracts 201443015 201617004 202018003	7702A.00-00
Section 7702B	Treatment of Qualified Long-Term Care Insurance 201845020 202235004	7702B.00-00
	• Definition 201213016 201930025	7702B.02-00
Section 7703	Determination of Marital Status	7703.00-00
	• Married Individuals Living Apart 201334041	7703.02-00
Section 7704	Certain Publicly Traded Partnerships Treated as Corporations 201213004 201232020 201233009 201236023 201250014 201313014 201316005 201322024 201330026 201330027 201330026 201330027 201336016 201338035 201340011 201411004 201414004 201417005 201418021 201514003 201523017 201523018 201527039 201541009 201549013 201614004 201636039 201651008 201710019 201722023 201818001 201819001 201822002 201840006 201927007 202005011 202017008 202305003 202339002	7704.00-00
	• Meaning of 201224011 201224012	7704.01-00
	• 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
	• Inadvertent Termination 201818001 201819001 201822002	7704.04-00
	• Transitional Rule for Existing Partnerships 201314025	7704.05-00
Section 7803	Other Personnel 201902031	7803.00-00

Section 7805	Rules and Regulations	7805.00-00
	201517026 201517027 201716001 201716025 201716026 201716029 201716030 201716033 201716036 201716038 201716041 201716042 201717020 201717022 201717024 201717025 201717031 201717032 201717034 201717035 201718030 201718032 201719021 201927012 202022004	
	• Prospective Application of Changes in Regulations	7805.01-00
	• <i>Prospective Application of Rulings</i> 201537023 202022004	7805.01-01
	• Reversals of Regulations or Rulings With Retroactive Effect 201413013	7805.03-00
	• Retroactive Effect of Regulation	7805.04-00
	• <i>Retroactive Application of Rulings</i> 201216051 201233011 201245017 201927012	7805.04-01
	• Effect of Private Rulings 201927012	7805.05-00
Section 7811	Taxpayer Assistance Orders	7811.00-00
	• Authority to Issue 201739012	7811.01-00
Section 7871	Indian Tribal Governments Treated As States For Certain Purposes	7871.00-00
	201445002	
	• Charitable Purposes 201525014 201551003	7871.01-00
	• Tax Exempt Bonds 201630002 201937016	7871.03-00
Section 7872	Treatment of Loans with Below Market Interest Rates	7872.00-00
	201426002	
	• Types of Below Market Loans Subject to Section 7872 202334009 202335006 202335007 202335008 202335009 202336007 202336008 202336009 202336010 202336011 202336012 202336013	7872.05-00
Section 7873	Federal Tax Treatment of Income Derived By Indians >From Exercise of Fishing Rights Secured by Treaty, Etc.	7873.00-00
	202053014	

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

201201010 201201011 201201015 201202005 201202015 201202017 201204027
201206007 201206008 201206012 201208011 201208012 201208022 201209004
201210006 201210021 201212002 201212003 201212004 201212005 201212006
201212007 201213008 201213017 201213024 201214002 201214004 201214006
201216012 201216013 201216014 201216015 201216024 201216037 201217003
201217004 201217011 201217012 201217015 201218005 201218007 201218037
201219002 201219004 201219005 201219035 201219036 201219037 201221012
201223005 201223009 201223010 201224002 201224019 201224027 201224028
201225006 201226017 201226038 201227008 201228005 201228019 201228031
201228032 201230006 201230023 201230029 201231002 201231003 201232002
201232006 201232010 201232019 201232028 201233003 201233011 201233013
201234004 201234015 201234016 201234020 201234021 201234032 201235030
201236002 201236017 201236019 201236020 201236021 201237003 201237014
201237015 201238009 201238011 201238012 201238016 201238019 201238020
201238021 201238022 201238023 201238024 201239004 201239012 201240002
201240003 201240004 201240010 201242002 201242005 201242006 201243004
201243005 201243007 201243008 201243010 201243012 201244009 201244011
201245005 201245012 201245013 201245015 201245016 201246002 201246017
201246018 201246020 201246022 201247007 201247024 201248003 201248005
201248014 201248015 201249003 201249008 201250015 201250018 201251001
201251009 201252003 201252004 201252009 201301005 201301006 201301020
201302001 201302002 201302003 201302008 201303004 201303006 201305007
201305008 201306002 201306011 201306020 201307004 201308012 201308013
201308014 201308015 201309002 201310007 201310011 201310012 201310022
201311017 201312018 201312029 201313003 201313013 201313017 201314006
201314007 201314011 201314013 201314016 201314017 201314018 201314030
201314032 201314037 201314039 201315005 201315006 201315011 201315013
201315014 201316001 201316002 201316003 201316009 201316010 201316011
201316014 201317002 201318002 201320004 201320005 201320011 201320016
201320022 201321001 201321002 201321003 201321004 201321005 201321006
201322019 201322031 201322039 201323009 201324008 201324014 201325004
201325008 201326010 201328019 201330009 201330015 201612005 201612009
201612010 201618001 201618005 201618006 201632001 201632003 201632005
201632006 201632007 201632008 201632009 201632011 201632012 201632014
201632017 201632018 201634005 201634006 201634008 201634014 201634018
201646003 201701008 201701017 201749003 202001002 202001003 202001011
202001012 202001017 202021003 202021004 202021010 202021019 202021020
202039004 202039005 202039006 202039007 202039008 202039009 202039010
202039011 202039012 202039013 202039014 202039015 202039016 202039017
202134001 202134005 202134006 202134007 202134009 202134010 202134012
202134014 202134015 201308012 201308013 201308014 201308015 201330009
201330015 201334005 201335005 201336005 201336009 201336017 201336019
201337004 201338002 201338007 201338009 201338013 201338018 201338020
201338021 201338022 201338023 201338032 201338037 201338039 201338042
201340006 201340013 201340014 201341002 201341012 201341019 201341021
201341024 201341025 201341028 201341030 201342006 201342018 201343001
201343002 201344001 201344002 201345001 201345002 201345007 201345008
201345009 201345010 201345011 201345012 201345013 201345014 201345015
201345016 201345017 201345029 201347004 201348002 201348003 201348004
201348008 201349005 201349028 201350002 201350003 201351007 201351010
201352008 201403001 201403009 201404016 201404018 201405010 201405033
201405034 201406002 201406003 201406008 201407001 201410013 201410014
201410019 201410020 201410021 201410022 201410023 201410024 201410025
201410026 201411003 201411009 201411010 201412012 201414003 201414005
201414012 201417003 201417008 201417027 201418002 201418003 201418006
201418009 201418010 201418011 201418026 201419002 201419003 201419004
201420007 201420008 201420009 201421002 201421006 201421007 201421014
201422009 201422010 201422014 201422016 201422022 201422023 201422024
201423005 201423017 201423044 201424012 201424016 201424020 201425004

201426003 201426012 201426015 201426017 201427009 201428003 201428004
201428005 201429012 201431004 201431017 201431019 201432004 201432007
201432008 201432009 201432010 201432011 201432014 201433008 201433010
201433011 201433012 201434006 201434015 201434019 201434020 201436040
201437001 201437002 201437003 201438001 201438005 201438008 201439006
201440001 201440015 201441001 201441002 201441007 201442007 201442011
201442012 201442015 201442016 201442019 201442021 201442030 201442031
201442032 201442033 201442034 201442035 201442036 201442040 201442041
201442071 201442073 201443002 201443005 201443007 201443008 201443010
201443011 201443012 201443013 201444016 201444017 201444019 201444026
201444027 201444028 201444029 201444030 201444031 201444032 201446012
201446015 201446016 201446017 201446036 201447008 201447011 201447012
201447013 201447014 201447015 201447016 201447017 201447026 201449012
201449013 201450002 201450005 201450006 201450012 201450018 201451006
201451008 201451023 201451024 201452013 201501009 201501027 201502006
201502007 201502020 201503003 201504001 201504003 201504009 201505009
201505010 201505011 201505014 201505017 201505018 201505019 201505020
201505021 201505022 201505023 201505024 201505025 201505026 201505027
201505029 201505030 201505031 201505032 201505033 201506001 201506002
201506007 201506015 201506017 201507011 201507014 201507015 201507016
201507017 201508004 201508005 201508006 201508007 201509020 201509021
201509022 201509023 201509024 201509025 201509026 201509070 201510029
201510031 201510032 201510033 201510034 201510035 201510039 201511011
201511022 201511045 201515021 201515022 201516004 201516005 201516006
201516011 201516012 201516021 201516025 201516035 201516037 201516040
201516041 201516048 201516049 201516055 201517001 201518006 201518007
201518009 201519011 201519014 201521014 201521015 201523006 201523009
201523012 201523013 201523015 201526004 201526005 201527001 201527002
201527006 201527010 201527014 201527015 201527016 201527030 201527043
201528003 201528005 201528011 201528012 201528013 201528021 201528022
201528023 201528034 201529002 201529003 201530006 201530007 201531001
201532002 201532006 201532017 201532028 201532031 201533005 201533007
201533008 201533009 201534002 201534003 201534004 201534005 201535004
201535009 201535010 201535011 201535012 201535015 201536002 201536003
201536007 201536013 201536015 201537005 201537006 201537008 201537010
201537011 201537016 201538002 201539001 201539003 201539005 201539007
201539008 201539021 201540005 201540008 201541007 201541008 201542002
201543005 201543011 201544001 201544003 201544004 201544012 201544013
201544022 201544023 201545004 201545005 201548001 201548002 201548010
201549021 201549023 201549025 201550003 201550004 201550013 201550023
201550024 201550025 201550030 201550032 201551008 201552006 201552007
201552009 201552010 201552015 201552016 201552017 201552018 201552019
201552020 201552022 201602001 201603007 201603021 201603047 201603048
201604011 201604014 201604015 201604016 201605002 201605009 201605010
201605011 201605012 201606001 201606003 201606013 201606024 201607021
201607022 201607023 201608001 201608002 201608008 201608009 201608010
201610002 201610008 201610009 201610013 201610016 201611008 201611009
201611014 201611018 201613009 201613010 201613011 201614005 201614011
201614012 201614013 201614014 201614015 201614016 201614018 201614020
201614021 201614022 201614023 201614024 201614027 201614028 201614030
201615005 201615006 201615007 201615008 201615009 201615010 201615011
201616009 201617003 201617019 201619004 201620002 201620003 201620005
201620008 201621001 201621002 201621003 201621004 201621005 201621006
201621007 201622002 201622004 201622005 201622006 201622013 201622021
201622025 201622027 201623004 201623005 201624002 201624007 201624008
201624009 201624014 201624015 201624017 201624018 201624019 201625003
201626001 201626006 201626015 201626018 201626019 201626020 201626022
201627008 201628011 201628015 201628016 201628018 201629002 201629004
201630001 201630005 201630007 201630012 201631001 201631002 201631003
201631006 201631008 201631009 201633001 201633002 201633003 201633006

201633008 201633015 201633031 201634005 201634006 201634008 201634014
201634018 201635005 201635013 201636002 201636012 201636019 201636020
201636022 201636026 201637008 201637009 201638005 201638010 201638011
201638013 201638014 201638015 201638016 201638017 201638018 201638020
201638021 201639002 201639003 201639007 201639008 201639009 201640002
201640004 201640006 201640011 201641005 201641008 201641009 201641010
201641013 201641014 201641017 201641018 201642004 201642010 201642014
201642015 201642016 201642017 201642018 201642020 201642022 201642023
201642024 201643004 201643006 201643010 201644001 201644002 201644003
201645002 201645009 201647002 201647003 201648002 201648010 201648011
201649002 201650001 201650006 201650010 201651003 201652005 201652008
201652009 201652011 201652017 201653013 201653016 201702020 201702021
201702022 201702023 201702025 201702026 201702027 201702028 201702030
201702031 201702032 201702033 201703006 201703007 201703008 201705002
201705005 201705007 201706003 201706008 201706011 201706013 201706017
201707009 201707011 201709005 201709006 201709009 201709012 201709013
201709014 201709019 201709022 201710003 201710004 201710010 201710011
201710012 201710014 201710016 201711001 201711003 201711005 201711006
201712009 201714004 201714005 201714006 201714020 201714021 201714022
201714025 201714026 201716005 201716008 201716011 201716013 201716014
201716015 201717001 201717004 201717006 201717007 201718019 201718024
201718025 201718026 201718027 201718028 201718031 201719005 201719012
201719013 201719014 201719015 201719017 201719019 201720003 201720004
201722002 201722011 201722017 201723001 201723012 201724008 201724015
201724017 201724018 201724022 201724023 201725002 201725003 201725004
201725005 201725006 201725007 201725010 201725015 201726002 201726006
201726008 201726010 201728001 201728016 201728019 201729007 201729018
201729019 201732011 201732013 201732015 201732024 201732026 201732028
201733007 201734001 201735015 201735019 201736007 201736008 201736009
201736016 201736017 201737006 201737007 201738004 201738007 201738008
201738009 201739003 201740006 201740007 201740013 201740019 201742001
201742005 201743003 201743004 201743005 201743007 201743008 201744017
201745007 201746020 201747002 201748006 201750001 201750002 201750008
201750014 201750015 201751004 201751005 201751013 201752003 201801001
201801003 201802001 201802002 201802005 201802006 201803001 201803002
201803004 201804002 201804005 201804007 201806006 201807002 201807003
201807004 201808005 201808009 201808010 201808013 201809004 201811003
201811010 201811011 201811012 201812004 201812008 201813004 201814004
201814008 201815001 201815012 201815013 201815014 201816006 201817005
201817009 201817010 201817011 201819005 201819006 201819009 201819010
201820010 201820011 201820015 201821006 201822005 201822009 201822010
201822011 201822012 201822013 201822014 201822015 201822016 201822017
201822018 201822019 201822020 201822021 201822022 201822023 201822024
201823001 201825001 201825005 201825013 201825022 201825023 201826001
201826004 201826005 201826006 201826007 201826008 201827005 201827009
201828001 201828002 201828003 201828004 201828005 201829002 201830001
201831002 201831007 201832001 201832003 201833002 201833003 201833004
201833005 201833006 201834001 201834002 201834005 201837002 201837013
201839001 201839003 201839012 201839014 201840001 201840002 201840003
201842003 201842004 201843004 201843005 201843006 201843007 201843008
201844002 201844007 201844008 201845007 201845010 201845012 201845015
201845016 201845017 201845018 201845019 201845021 201845024 201845025
201845027 201845028 201846003 201847002 201847003 201847004 201847005
201847006 201847007 201847009 201848008 201848022 201849005 201849006
201849007 201849008 201850008 201850009 201850010 201850016 201850017
201851006 201851007 201852005 201852006 201852007 201852008 201852010
201852011 201852012 201852013 201901004 201902018 201902019 201902020
201902021 201902024 201902025 201902026 201903001 201903002 201903003
201903004 201903005 201903006 201903008 201903009 201903010 201903011
201903012 201903013 201903014 201904006 201904012 201904013 201905001

201906001 201907002 201907003 201908013 201908018 201910008 201910009
201910020 201917003 201917004 201917006 201918005 201918006 201918010
201918011 201918012 201919004 201919006 201919009 201919010 201920004
201920010 201920011 201921001 201922004 201922005 201922006 201922007
201922008 201922009 201922010 201922011 201922012 201922013 201922014
201922015 201922016 201922017 201922018 201922019 201922020 201922022
201922023 201922024 201923004 201923015 201923017 201923018 201923021
201923022 201923023 201923025 201924004 201924007 201924008 201924010
201924011 201924012 201926002 201926003 201926004 201926005 201927006
201927008 201927013 201927014 201927015 201928009 201928010 201928011
201929003 201929004 201929005 201929006 201929009 201929010 201929011
201929016 201930002 201930005 201930006 201930007 201930008 201930013
201930018 201930020 201930021 201930022 201930027 201931001 201931002
201932019 201933002 201934002 201934007 201935001 201935002 201935007
201935008 201937001 201937008 201937009 201937010 201937011 201937012
201938002 201938009 201940002 201940005 201940006 201941002 201941024
201942001 201942002 201942003 201942004 201942005 201942007 201942008
201942010 201943003 201943007 201943008 201943010 201943017 201944008
201945010 201945014 201945015 201945017 201945018 201945019 201945020
201945021 201945023 201945025 201946010 201946014 201947008 201947009
201947012 201947014 201947015 201948004 201949008 201949010 201949011
201949017 201949018 201950001 201950002 201950003 201952001 201952003
201952007 201952008 202002002 202002003 202002004 202002005 202002006
202002008 202004005 202004006 202004007 202004008 202005003 202005005
202005006 202005007 202005008 202005009 202005010 202005014 202005016
202006007 202006010 202006011 202006012 202007002 202007003 202007004
202007009 202007011 202007012 202007013 202007015 202008002 202008005
202009004 202009005 202009006 202009007 202009008 202009009 202009010
202009013 202012001 202012006 202012007 202012008 202012009 202012010
202012011 202013008 202013010 202013011 202013012 202013013 202014012
202015014 202015015 202015016 202016011 202016014 202016015 202017009
202017010 202017016 202017019 202017022 202017024 202017025 202018001
202018004 202019006 202019009 202019011 202019012 202019015 202019019
202019020 202019025 202020013 202020014 202020015 202020018 202020020
202022001 202022003 202024004 202024010 202024011 202024012 202027002
202029001 202029004 202029005 202032001 202032004 202033004 202034003
202035005 202035007 202036003 202036004 202037002 202037003 202037004
202037006 202037007 202037008 202038004 202038005 202038006 202038007
202038008 202040001 202040004 202041003 202041006 202042006 202042009
202042011 202043002 202044004 202044006 202045004 202046003 202046006
202046008 202048001 202048002 202048006 202048007 202048008 202048009
202049001 202050010 202050011 202050012 202050013 202051004 202051006
202051008 202052001 202052002 202052007 202052008 202052010 202052011
202053003 202053008 202053009 202102001 202102006 202102008 202104002
202104008 202104009 202105006 202107001 202107002 202108009 202109006
202110004 202110005 202110012 202110013 202111003 202111010 202113004
202113005 202113006 202114003 202114007 202114008 202114009 202114014
202114018 202115002 202115003 202116006 202116008 202117001 202117002
202117003 202117007 202118006 202119004 202119006 202120001 202120004
202120006 202120008 202120013 202121001 202121003 202121005 202121006
202122008 202122010 202122011 202122012 202123002 202123005 202124005
202124006 202124007 202125003 202125005 202126002 202127001 202127002
202128004 202128005 202128006 202129002 202129003 202129004 202129005
202130001 202130002 202130003 202130004 202130006 202130007 202130008
202130009 202130010 202130011 202130012 202131001 202131002 202131003
202131006 202131007 202132001 202132003 202132007 202133004 202133006
202133007 202133008 202133009 202133010 202133011 202133012 202135001
202135006 202135007 202136003 202137001 202138002 202138006 202140006
202140013 202142005 202143004 202143005 202144001 202144006 202144008
202144009 202144010 202144011 202144012 202144014 202144015 202145014

202145015 202145023 202146004 202146008 202146009 202147001 202147003
202147005 202147006 202147007 202147008 202148001 202148002 202148003
202148004 202148005 202149002 202149003 202149005 202149008 202150001
202150007 202150011 202150013 202152003 202152004 202152007 202152008
202152009 202152011 202152014 202152017 202201003 202201006 202201010
202201012 202201013 202202004 202202006 202202007 202203006 202204006
202205003 202205004 202205005 202205006 202205007 202205008 202205009
202205010 202205011 202205012 202205013 202205019 202206001 202206002
202206003 202206004 202206005 202206007 202206012 202206013 202207002
202208009 202208010 202208013 202209004 202209006 202209011 202210003
202210011 202210015 202211003 202211006 202211007 202214009 202214012
202215006 202215007 202215008 202215009 202216012 202218008 202218009
202218010 202218011 202218012 202218013 202218014 202218015 202218016
202218017 202218018 202218019 202218020 202218021 202218023 202218024
202219003 202219004 202219010 202219011 202219012 202219013 202219014
202220004 202220008 202220009 202221004 202221005 202222002 202222005
202223002 202223007 202223010 202223011 202223013 202223014 202224004
202224005 202225001 202226003 202226008 202226009 202227003 202229024
202229027 202229028 202229030 202230004 202230007 202231001 202231002
202231003 202231010 202231011 202233002 202233007 202233008 202234002
202234005 202235001 202236002 202237002 202237003 202238006 202238007
202238008 202238019 202238020 202239006 202239010 202239011 202240001
202240004 202240005 202240006 202240007 202240008 202240009 202240010
202240011 202241003 202241004 202241005 202242001 202242002 202242004
202242007 202243005 202243007 202244002 202244005 202244006 202244007
202244011 202245001 202245002 202245003 202245004 202245005 202246002
202246003 202247003 202247005 202247007 202247008 202248001 202248006
202248007 202249001 202249006 202249009 202249012 202249013 202250001
202250002 202250004 202250005 202250006 202250008 202251002 202251006
202251007 202252001 202252002 202301002 202301003 202301004 202301005
202301006 202302008 202303001 202303011 202305005 202305008 202306003
202306004 202307001 202307003 202308001 202308002 202308003 202308007
202308008 202308009 202308010 202309001 202309003 202309006 202309009
202309010 202310004 202310005 202310006 202310010 202311002 202311003
202311004 202313001 202313002 202313004 202313005 202313006 202313007
202313008 202314002 202314003 202314005 202314009 202314010 202314012
202314015 202316001 202316005 202316006 202317004 202317006 202317008
202317009 202317016 202317019 202318002 202318006 202318007 202318009
202318015 202318017 202318018 202319007 202320003 202320004 202320005
202321003 202321004 202322001 202322007 202322008 202322017 202323007
202324001 202324003 202324004 202324005 202324006 202324007 202324008
202325001 202325002 202325003 202325006 202326001 202326005 202326007
202326009 202326011 202326012 202326013 202326014 202326016 202327004
202327005 202327006 202327007 202327008 202327009 202327010 202327011
202327012 202328002 202328006 202329001 202329004 202329005 202329006
202329008 202330001 202330004 202330007 202330008 202331001 202331002
202332006 202332007 202332008 202332009 202332012 202334001 202334008
202334009 202334011 202334012 202334013 202334015 202335003 202335006
202335007 202335008 202335009 202335010 202335011 202335013 202336001
202336007 202336008 202336009 202336010 202336011 202336012 202336013
202336014 202336015 202337001 202337002 202337003 202337004 202337006
202338001 202338002 202339003 202339004 202340007 202340010 202340012
202341001 202341004 202341005 202341006 202341007 202341008 202342003
202342004 202342005 202342006 202342008 202342011 202342012 202343001
202343002 202343004 202343023 202343026 202343029 202343030 202343031
202344001 202344003 202344006 202344008 202344009 202344012 202345002
202345005 202345007 202346003 202346004 202346005 202346006 202346007
202346010 202347007 202347008 202347013 202347014 202347015 202348001
202348002 202348004 202348007 202349001 202349002 202349003 202349007
202349008 202349012 **202350002 202350003 202350004 202350009 202350013**

• Section 42; Low-Income Housing Credit	9100.01-00
201206002 201218006 201243011 201302014 201328002 201338010 201410027 201410031 201410032 201410033 201410034 201411015 201429005 201431001 201433001 201436046 201444013 201501005 201505037 201511019 201516061 201518011 201530005 201535003 201552012 201606016 201606018 201606021 201606022 201606023 201606026 201616007 201724005 201726011 201742020 201813005 201832002 202015016 202033001 202202002 202236002 202244012 202343031 202346007 202350013	
• Section 59(e)	9100.02-00
201210011 201236013 202021005 201430012 201652006 201714010 201825017 201841001 201841004 201904007 202326017 202338003 202342010 202344014	
• <i>R and D Expenditures</i>	9100.02-03
201422015 201550016 201652006 201825017 201841001 201841004 202149007 202150006 202150008 202206011 202209008 202233009 202237009 202307002 202319002 202320001	
• <i>ITC Expenditures</i>	9100.02-04
201505015 201510036 201733011 201745004 202008003 202122003 202224006	
• <i>Development Expenditures</i>	9100.02-05
201240011 201403011	
• <i>Exploration Expenditures</i>	9100.02-06
202224006	
• Section 146; Volume Cap	9100.03-00
201528005 201615008 202008005 202206018 202224001	
• Section 168; MACRS	9100.04-00
201205003 201210011 201230002 201232001 201236010 201236011 201236012 201248004 201303001 201303007 201310014 201312021 201314009 201314033 201316006 201316007 201320013 201320015 201713004 201713005 202001009 202001010 202021005 201332008 201336014 201341020 201344006 201422008 201422015 201425002 201426020 201434017 201435001 201447010 201447018 201448003 201505002 201505029 201505030 201505031 201505032 201505033 201506007 201507014 201507015 201508004 201508005 201508006 201508007 201510027 201510031 201510032 201510033 201510034 201510035 201516021 201519026 201528018 201528030 201535013 201536003 201537005 201537006 201537017 201538003 201541001 201544014 201548005 201548007 201548008 201548009 201550029 201552004 201603019 201606005 201609002 201626013 201638001 201649001 201709007 201714004 201714005 201714006 201717002 201722001 201723007 201736003 201737002 201744005 201747003 201750012 201811006 201811007 201818002 201818004 201818006 201818011 201822007 201831010 201838001 201901004 201904007 201905001 201906001 201920006 201921009 201928008 201929008 201935008 201937013 201944001 201952005 201952006 202004008 202023002 202038003 202052001 202119005 202132004 202143003 202145021 202145022 202145023 202150010 202210013 202215011 202221007 202225003 202226007 202228002 202306004 202309005 202317007 202319006 202322002 202323001 202328007 202328008 202328009 202328010 202328011 202328012 202328013 202328014 202328015 202328016 202328017 202329007 202330008 202337005 202338003 202340004 202340006 202340010 202348008 202348010 202350005	
• Section 266; Carrying Charges	9100.05-00
201319008 201607005 201725015	
• Section 338(g); Election Under Section 1.338-1T(c)(1)	9100.06-00
201206005 201206010 201214018 201246021 201317008 201632019 201338011 201412012 201438018 201503007 201510037 201534007 201611016 201738002 201835003 201850019 201924005 201924014 201951003 202037010 202104006 202104007 202114014 202131008 202131009 202133012 202135004 202210015 202226008 202240004 202309010 202324009 202324010 202332003 202334005	

• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 201429016 201435002 201437005 201530017 20135002 20135003 20137001 202221005 202224004	9100.07-00
• Section 367; Foreign Corporations 201725012	9100.08-00
• Section 442; Accounting Periods 201224024 201305009 201311019 201311020 201312026 201347017 201436044 201438007 201447021 201452004 201524001 201535005 201537013 201552021 201604012 201606007 201606008 201709021 201712012 201726003 201735004 201802010 201802011 201802012 201802013 201819009 201922024 202008004 202008006 202013014 202144025 202314004 202314015 202319011 202320002 202321001 202328020	9100.09-00
• Section 446 201224016 201224017 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201451010 201507007 201516026 201528031 201532007 201534006 201550018 201645009 201723010 201726006 201726008 201728019 201736016 201740005 201740016 201815013 201917004 201931002 202214005 202215005 202219014 202231001 202348007 202350007 202350012	9100.10-00
• <i>Accounting Methods</i> 201221001 201224005 201224016 201224017 201226005 201226007 201226009 201239004 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201351011 201409004 201423018 201426023 201451010 201507007 201516026 201528031 201532007 201550018 201636038 201645009 201723010 201726006 201726008 201728019 201736016 201750008 201815013 201850013 201917004 201920005 201931002 201933003 201937014 201951002 202009013 202037007 202048009 202143004 202143005 202145015 202150001 202219014 202231001 202236008 202237006 202237007 202237008 202316004 202325003 202329006 202348007 202350007	9100.10-01
• Section 472; LIFO Election 201208033 201232012 201232013 201233005 201317006 201333001 201342009 201405006 201448017 201610014 201801002 201830009 201850017 202014014	9100.11-00
• Section 663; Special Rules Applicable to Sections 661 and 662 201245008 201348008 202012001 202227003 202332010	9100.12-00

• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property	9100.15-00
201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004 201311016 201314013 201632006 201632007 201632008 201632009 201337010 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201440003 201442003 201443011 201448002 201505003 201506001 201506002 201508003 201510024 201514002 201519023 201523007 201525008 201528027 201530004 201532001 201532014 201532019 201532020 201543002 201544007 201544008 201544009 201548012 201603018 201605007 201610002 201620002 201620003 201622010 201624005 201624016 201624020 201626007 201629002 201630013 201630014 201631006 201631008 201631009 201638009 201645001 201645008 201648005 201649003 201649005 201705008 201709005 201709006 201709009 201717014 201717038 201718013 201719006 201719007 201722013 201726002 201726010 201728015 201729015 201736004 201736007 201738007 201744003 201748001 201748002 201750011 201804006 201808013 201815002 201816006 201817018 201818007 201819005 201819010 201823001 201826005 201826007 201826008 201830010 201833007 201839004 201840003 201840005 201841003 201846003 201848014 201851006 201851007 201852013 201902024 201902025 201904010 201904011 201904012 201904013 201909004 201918012 201919007 201919009 201919010 201920010 201924008 201924012 201926003 201927012 201929009 201929016 201933002 201934002 201942010 201943008 201943017 201945023 201947014 201949010 201949018 201950001 201950002 202005014 202007003 202007004 202015014 202016015 202020020 202042011 202045004 202049001 202050011 202108009 202113003 202114003 202120009 202129003 202129004 202130006 202130007 202130008 202130009 202135007 202138006 202143006 202143007 202144016 202144017 202144018 202144019 202144020 202144021 202144022 202144023 202144024 202147007 202150011 202152007 202201004 202211003 202214012 202215001 202215008 202216007 202218008 202218009 202218010 202218011 202218012 202218013 202218014 202218015 202218016 202218017 202218018 202218019 202218020 202218021 202218024 202219004 202219010 202220004 202222002 202243001 202244002 202250002 202252002 202252003 202252004 202252005 202308002 202313001 202314009 202317005 202318015 202318017 202318018 202320003 202322001 202322012 202326001 202326009 202328003 202334015 202336015 202341007 202344009 202347008 202348001	
• Section 911; Citizens or Residents of the United States Living Abroad	9100.17-00
201420015 201433009 201507016 201539018 201650006	
• Extension of Time For Filing Return	9100.19-00
201442018 202338006	
• Section 1502; Election to File Consolidated Return	9100.20-00
201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201507003 201514007 201524008 201527036 201533004 201541006 201542005 201548016 201550033 201601007 201606019 201628019 201631004 201648012 201648014 201702019 201711008 201716007 201717018 201717023 201728002 201730008 201732025 201738006 201744011 201751010 201751012 201802009 201813006 201819008 201825016 201827007 201833009 201839009 201902029 201921011 201929001 201949008 201951004 202008002 202011006 202013008 202018006 202031004 202044004 202045005 202102006 202121005 202122009 202140008 202201008 202219013 202231002 202234001 202237003 202249010 202317019 202318016 202326015 202328001 202330003 202333001 202337008 202343032 202350009	
• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation	9100.21-00
201431011	

• Other

9100.22-00

201202017 201206006 201207003 201208001 201208032 201210009 201210013
201213014 201214019 201216006 201216018 201221003 201223003 201223004
201224003 201224015 201224025 201225002 201226006 201226008 201226010
201226020 201228004 201228007 201228008 201230003 201230004 201230005
201230012 201230018 201232016 201232017 201232025 201233006 201234012
201234023 201235003 201235005 201235007 201236015 201237002 201237004
201237006 201237010 201237011 201238005 201239005 201242001 201242004
201242008 201242010 201244003 201244013 201245009 201246023 201246024
201246025 201247005 201248012 201249004 201249010 201250002 201252006
201301009 201304001 201305002 201305005 201305010 201306001 201307003
201308003 201308006 201308007 201309001 201310018 201310024 201310025
201312019 201312024 201312025 201314019 201314027 201315002 201316008
201322002 201322034 201323008 201323011 201325004 201327001 201327004
201327005 201328028 201329001 201329007 201329008 201329009 201329010
201329011 201329012 201329013 201329014 201330001 201612007 201618007
201632002 201634002 201634020 201701003 201701005 201701010 201749004
202021010 202021017 201308003 201308006 201308007 201330001 201332003
201334010 201335002 201335007 201335010 201335012 201336002 201336004
201336008 201336010 201336011 201336013 201337005 201337006 201337008
201337009 201338014 201338019 201338027 201338036 201338038 201340003
201340006 201340007 201341022 201341023 201342005 201342008 201343011
201343014 201343015 201343017 201344005 201346003 201346008 201347006
201347013 201347018 201349003 201349008 201349009 201351012 201351015
201351016 201352005 201404008 201411008 201411011 201412004 201412009
201413001 201414009 201418013 201418016 201418020 201418033 201418034
201418038 201418040 201418041 201418042 201418043 201421010 201421011
201421012 201421013 201423003 201424001 201424015 201425005 201425006
201426024 201429010 201429020 201431005 201431008 201431009 201431010
201431012 201431013 201431014 201431015 201431016 201433003 201433004
201434001 201434002 201435004 201435012 201436002 201436041 201438004
201438019 201440019 201441007 201441012 201442013 201442016 201443003
201443009 201444015 201444018 201447003 201448001 201451012 201451023
201451026 201451029 201502001 201502002 201502005 201503008 201505028
201506006 201507006 201511012 201515008 201516013 201516052 201519004
201519011 201519020 201521007 201521010 201521011 201523011 201527037
201527038 201528002 201528003 201529001 201530015 201532004 201532005
201532030 201533003 201535001 201535002 201535014 201536001 201536004
201536008 201537009 201539006 201540001 201540002 201542007 201543005
201543007 201543009 201544010 201544011 201544021 201545013 201545014
201546011 201548014 201550028 201552003 201552005 201601003 201601010
201604007 201605014 201610010 201610011 201611001 201611005 201611006
201613013 201614010 201616006 201620009 201622019 201622022 201625006
201625009 201628003 201628017 201629006 201630003 201630004 201631010
201633007 201633013 201634002 201634020 201635003 201636011 201636016
201637002 201637003 201638008 201640003 201640009 201641007 201641012
201642012 201644005 201645003 201645004 201651011 201652014 201652018
201702024 201703010 201708001 201711007 201712011 201714013 201714019
201717015 201717017 201717039 201717040 201721011 201722003 201722024
201726009 201728017 201728018 201730004 201730005 201733003 201734003
201735003 201736001 201736005 201738005 201739005 201739008 201740003
201740014 201744010 201745003 201746018 201746021 201748005 201750005
201751009 201752007 201801006 201801009 201802008 201805011 201806001
201806002 201806003 201806004 201807002 201807003 201807004 201807005
201808011 201809001 201809002 201810002 201817007 201817017 201821007
201824011 201825002 201825006 201825014 201825015 201827001 201832011
201832012 201833001 201836002 201836003 201837003 201839007 201839008
201839013 201842002 201842005 201843001 201848010 201901006 201901007
201902028 201903016 201904009 201904014 201905003 201905004 201906003
201909008 201910003 201910010 201910011 201910012 201910013 201910015

201910016 201910017 201910018 201917005 201918014 201922025 201923024
 201928001 201929002 201929018 201930001 201931003 201934005 201935008
 201937002 201940001 201940003 201941001 201942004 201942005 201943013
 201943016 201944009 201945013 201949017 202002005 202002006 202003002
 202005013 202012002 202012006 202016012 202017024 202020012 202023003
 202024006 202031005 202042006 202043001 202046008 202050012 202050013
 202051007 202053006 202053009 202101003 202101004 202106001 202109004
 202116010 202117010 202117011 202118019 202119008 202120012 202126021
 202130013 202132008 202135002 202135003 202137002 202138004 202140007
 202142007 202142008 202144010 202145019 202147006 202147010 202149008
 202152015 202152016 202152017 202203010 202208008 202215013 202219011
 202219012 202220005 202228001 202229005 202229006 202229030 202232001
 202239010 202239011 202240005 202240006 202240007 202240008 202240009
 202240010 202240011 202240012 202242001 202242005 202244006 202246006
 202247008 202247009 202248004 202248005 202249007 202249009 202249012
 202301002 202301007 202302008 202302009 202302010 202308009 202309011
 202309012 202313007 202314001 202314014 202316005 202316007 202317012
 202319014 202320004 202320005 202322003 202322016 202324004 202324007
 202330004 202332013 202336004 202336005 202336006 202337004 202338005
 202340016 202340017 202342006 202342007 202342012 202345009 202347003
 202347010 202347012 202349011 **202350008**

• 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

201202019 202001013 202001014 202001015 201343002 201636004 201636005
 201636006 201636007 201636008 201636009 201636010 201720003 201721003
 201803004 202242004 202242007 202332004

• Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00

201249005 201250010 201310015 201329001 201329007 201329008 201329009
 201329010 201329011 201329012 201329013 201329014 201521008 201606017
 201606025

• Section 195; Start-Up Expenditures 9100.30-00

202113004 202113006 202114007 202114008

• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

201201008 201202013 201206013 201208009 201208010 201208020 201213007
 201213009 201213015 201213017 201215001 201215002 201215003 201216001
 201216002 201216003 201216004 201216012 201216014 201216020 201216021
 201216024 201217002 201219007 201221005 201223009 201223010 201224008
 201224009 201224010 201224020 201224021 201224022 201225001 201226012
 201226014 201226017 201228006 201228031 201228032 201229006 201229009
 201230001 201230010 201230013 201231005 201231008 201231009 201232010
 201232031 201234013 201234015 201236001 201236016 201236019 201236020
 201236021 201236024 201238001 201238002 201238003 201243005 201244001
 201244011 201246003 201246014 201246015 201246016 201246026 201247002
 201247003 201247006 201248005 201249008 201250016 201251011 201301005
 201301006 201302012 201308012 201308013 201308014 201310013 201311008
 201311013 201311017 201312001 201312002 201312003 201312004 201312005
 201312006 201312007 201312008 201312009 201312010 201312011 201312012
 201312013 201312014 201312015 201313004 201313005 201313006 201313007
 201313008 201313009 201313010 201313011 201314010 201314015 201314030
 201314037 201314039 201320016 201321013 201321014 201321015 201322021
 201322022 201322037 201322038 201326010 201328021 201330009 201330013
 201330014 201330028 201330029 201618001 201618002 201632011 201632012
 201632016 201634008 201634009 201701015 201701016 201731011 201749009
 201749010 201911003 201911004 202001005 202001006 202001007 202039005
 202039006 202039007 202039008 202039009 202039010 202039011 202039012
 202039013 202039014 202039015 202039016 202039017 201308012 201308013
 201308014 201330009 201330013 201330014 201330028 201330029 201334011
 201334012 201334013 201334014 201334015 201334016 201334017 201334018
 201334019 201334020 201334021 201334022 201334023 201334024 201334025
 201334026 201334027 201334028 201334029 201335003 201335004 201336005
 201337011 201338030 201338032 201338033 201338037 201338041 201341007
 201341024 201341025 201342002 201345008 201345009 201345010 201345011
 201345012 201345013 201345014 201345015 201345016 201345022 201347007
 201347008 201348002 201348003 201348004 201350002 201350003 201352004
 201403009 201403013 201405001 201406002 201410015 201410016 201410028
 201411003 201411010 201414008 201414012 201417008 201418006 201418012
 201419002 201419003 201420006 201420014 201422001 201422009 201422010
 201422013 201423007 201423016 201424012 201424018 201425004 201426003
 201429013 201429014 201431007 201432003 201432010 201434006 201434015
 201437002 201437008 201438002 201438017 201440002 201440005 201442002
 201442008 201442009 201442010 201442011 201442012 201442022 201442023
 201442024 201442025 201442026 201442027 201442028 201442029 201442030
 201442031 201442032 201442033 201442034 201442035 201442036 201442039
 201442040 201443001 201443005 201443007 201443008 201443010 201443011
 201443012 201444026 201444027 201444028 201444029 201444030 201444031
 201444032 201444033 201444034 201444035 201444036 201444037 201444038
 201446014 201446015 201446016 201446017 201447017 201448006 201448015
 201450007 201450008 201452001 201452003 201452005 201452006 201452007
 201452008 201452009 201452010 201452011 201452012 201501001 201501002
 201501003 201501004 201501008 201501009 201504001 201505004 201505005
 201506004 201507005 201507009 201507010 201507012 201510028 201515015
 201516004 201516005 201516006 201516018 201516032 201516033 201516040
 201516048 201516053 201516057 201516058 201516059 201516060 201517002
 201518001 201518006 201519006 201519009 201523002 201524007 201524022
 201526001 201526002 201526003 201527020 201527021 201527022 201527023
 201527024 201527025 201527026 201527027 201527028 201527029 201527030
 201527031 201527033 201527034 201527035 201527041 201528011 201528013
 201528015 201528021 201528022 201528023 201529005 201529007 201532003
 201532027 201533007 201533008 201533009 201535010 201535015 201537008
 201538001 201538014 201539002 201539004 201539009 201539010 201539011
 201539012 201539013 201539014 201539015 201539016 201539017 201539022
 201539023 201539026 201539027 201541002 201541004 201543010 201544022

201545006 201545007 201545008 201545009 201545011 201545020 201546002
201546005 201549005 201549006 201549007 201549008 201549009 201549011
201549012 201549014 201549015 201549016 201549018 201549021 201550002
201550027 201550030 201552007 201552015 201552016 201552017 201552018
201552019 201552020 201552022 201602002 201603022 201605001 201606009
201606010 201606011 201607002 201607006 201607007 201607008 201607009
201607010 201607011 201607012 201607013 201607014 201607015 201607016
201607018 201607020 201607021 201608003 201608004 201610001 201611004
201611012 201611013 201611018 201614011 201614012 201614013 201614014
201614018 201622004 201622016 201622017 201622018 201622020 201623004
201623008 201624006 201624010 201626006 201628001 201628012 201633016
201633018 201633019 201633024 201633030 201633031 201634008 201634009
201636002 201636024 201637004 201638006 201638007 201639005 201639006
201639013 201641004 201641015 201641016 201642002 201642003 201642009
201642010 201643010 201649007 201649008 201649011 201651001 201651009
201652011 201652013 201702010 201702011 201702012 201706007 201709002
201709010 201711004 201716011 201716023 201719001 201719002 201719003
201720002 201722015 201722018 201724010 201724016 201728005 201728006
201728007 201728008 201728009 201728010 201728011 201728012 201728013
201732015 201735017 201736006 201736012 201736013 201738010 201740004
201740010 201740011 201742004 201742005 201742018 201742019 201744001
201744012 201745006 201746001 201746002 201746003 201746004 201746005
201746006 201746007 201746008 201746009 201746010 201746011 201746012
201746013 201746014 201746015 201746016 201746017 201751008 201752003
201752004 201752005 201801010 201801011 201802005 201804003 201804004
201807009 201808006 201808010 201811004 201812003 201812007 201814003
201814007 201815007 201815009 201815010 201815011 201815015 201817009
201817010 201817011 201820003 201820004 201820005 201820006 201820011
201820017 201821006 201821009 201822001 201824007 201824008 201824009
201825005 201825008 201825009 201825010 201825011 201825022 201826002
201827004 201828001 201828002 201828003 201828004 201828005 201831002
201833002 201833003 201833004 201833005 201833006 201834001 201834003
201837010 201837013 201840008 201845022 201845023 201845027 201847004
201847005 201847006 201847007 201849001 201849002 201849003 201849004
201849005 201850016 201851001 201851002 201852004 201852010 201902026
201903008 201903009 201903010 201904002 201904003 201908001 201908002
201908010 201908011 201910008 201910009 201917003 201918010 201918011
201919004 201920007 201922004 201922005 201922006 201922007 201922008
201922009 201922010 201922011 201922012 201922013 201922014 201922015
201922016 201922017 201922018 201922019 201922020 201923006 201923007
201923008 201923009 201923011 201923012 201923013 201923017 201923018
201923021 201924007 201924010 201925003 201926004 201928008 201928011
201930010 201930014 201930021 201934003 201934007 201936006 201937001
201937007 201937008 201937012 201937015 201938008 201940005 201941002
201942007 201943003 201944005 201946012 201947015 201949011 201952007
201952008 202002002 202002003 202004005 202004006 202004007 202005005
202005006 202005007 202005008 202005009 202005015 202006009 202007006
202007007 202007008 202009004 202009005 202009006 202009007 202009008
202009009 202009010 202012007 202013009 202015001 202016007 202016008
202016009 202017019 202019012 202019019 202019020 202019021 202019024
202020013 202020014 202024012 202037002 202037003 202038004 202038005
202038006 202038007 202038008 202042009 202046003 202046005 202048002
202048006 202048007 202048008 202051010 202052001 202052007 202052008
202053003 202102001 202102005 202109006 202110013 202111010 202113005
202114009 202114015 202116009 202117007 202120011 202122008 202123001
202127001 202128005 202130002 202130003 202130004 202130010 202130011
202131001 202131002 202131003 202131006 202131007 202132001 202132007
202133001 202133004 202135005 202135006 202136001 202137004 202138005
202139002 202139003 202140006 202141003 202144001 202144008 202144009
202144013 202145001 202145002 202145003 202145004 202145005 202145006

202145007 202145008 202145009 202145010 202145011 202145012 202145013
 202145016 202145023 202146007 202147008 202152004 202152008 202152014
 202201001 202201002 202201003 202201013 202202001 202202015 202204006
 202207003 202208009 202208010 202208013 202209007 202210003 202210006
 202214003 202219003 202220007 202220008 202221004 202225003 202226001
 202229024 202229027 202230004 202232006 202232007 202232008 202232009
 202232010 202232011 202236001 202236003 202236005 202236006 202238003
 202238004 202238005 202240014 202245001 202245002 202246002 202246003
 202247003 202248007 202249002 202249008 202250001 202250005 202251007
 202252001 202302003 202302005 202302006 202304002 202305006 202305007
 202305008 202306001 202306002 202306004 202308008 202310006 202314002
 202314005 202314011 202315006 202317004 202317009 202317012 202318002
 202318005 202319007 202323003 202324002 202326002 202326004 202326006
 202326007 202326013 202326014 202327001 202327006 202327007 202327008
 202327009 202327010 202327011 202327012 202328002 202330001 202332006
 202334001 202334003 202334004 202334010 202336014 202340010 202343004
 202344003 202345002 202345003 202345004 202346003 202347007 **202350004**

Section 9102	Administrative Procedure Act	9102.00-00
	• Revenue Procedures 201351023	9102.01-00
Section 9103	Attorneys	9103.00-00
	• 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
	• <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	9114.03-06
	• <i>China</i> 201438020	9114.03-07
	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00) 201315022	9115.00-00

	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
Section 9200	Tax Shelter (Use This Category Only When No Other Category Is Appropriate) 201347013	9200.00-00
Section 9832	Definitions for Chapter 100 201618010 201610021 201616008	9832.00-00
Section 9999	Miscellaneous Issues 201213025 201310032 201319019 201333009 201421021 201432018 201504016 201637014 201637015 201750003 202241006 202249005 202319015	9999.00-00
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020 201614032	9999.92-00
	• <i>Freedom of Information Act</i> 201515028 201621011 201631011	9999.92-01
	• <i>Privacy Act</i> 201742023	9999.92-02
	• Constitutional Issues Not Related to Code Sections	9999.94-00
	• <i>Tax Protest Cases</i> 201909010	9999.94-02
	• Substance v. Form Issues Not Contained in Present List 201311023 201501012	9999.97-00

• Not Able to Identify Under Present List

9999.98-00

201201001 201202022 201202029 201202041 201203005 201203014 201203015
201204012 201205009 201205023 201205024 201206001 201206020 201208029
201208044 201209004 201210004 201210005 201210007 201210027 201211014
201211021 201212015 201212018 201214003 201214005 201214016 201214025
201214029 201216011 201216046 201216048 201218010 201218028 201218029
201218030 201218031 201218032 201218033 201218034 201218035 201218038
201219001 201219003 201219015 201221002 201221020 201221040 201221041
201221042 201221043 201221044 201221045 201221046 201221047 201221048
201221049 201221050 201221051 201221052 201221053 201221054 201221055
201221056 201221057 201221058 201223011 201223017 201223018 201224040
201224041 201224044 201224045 201225012 201226022 201226023 201226024
201226025 201226039 201227007 201228015 201228016 201228049 201228050
201228051 201228052 201228053 201228054 201228056 201229002 201229019
201229020 201229021 201229022 201229023 201230011 201230021 201230033
201230036 201231003 201231021 201231022 201231023 201231024 201231025
201231026 201231027 201231028 201231029 201231030 201231031 201231032
201231033 201231034 201231035 201231036 201231037 201231038 201231039
201231040 201231041 201231042 201233018 201233028 201233029 201233030
201233031 201233032 201233033 201234017 201234035 201235022 201236017
201237018 201237024 201238011 201238012 201238016 201239007 201240005
201240019 201240020 201240023 201242026 201243001 201243004 201243010
201243020 201245005 201245012 201245013 201245015 201245016 201246017
201246018 201246022 201246030 201246035 201246037 201247001 201247011
201248018 201250009 201252016 201301001 201301014 201302008 201302017
201302021 201302025 201302028 201303004 201303015 201303016 201305001
201306011 201307009 201308015 201308016 201308030 201308036 201309002
201309005 201309006 201309007 201309008 201309009 201309010 201309012
201309020 201310007 201310051 201311001 201311009 201311018 201311024
201311027 201311044 201312024 201312029 201312032 201312034 201313012
201313020 201313026 201314007 201314011 201314043 201314046 201315011
201315013 201315018 201316015 201317008 201317011 201318034 201319020
201321003 201321004 201321011 201321028 201322001 201322019 201322027
201322039 201322043 201323015 201323018 201323021 201323023 201328023
201329028 201329029 201330003 201330030 201612008 201618004 201618005
201618008 201618009 201634011 201634014 201646004 201701006 201701007
201701014 201713006 201713008 201713009 201749003 202001028 202021008
202021009 202039014 202134001 202134002 202134008 202134009 202134011
202134014 202134015 201308015 201308016 201308030 201308036 201330003
201330030 201331005 201332004 201332014 201332015 201334005 201334006
201334042 201335005 201335019 201337013 201338043 201338045 201341035
201341036 201342006 201342010 201343001 201343019 201343022 201343026
201344009 201345001 201345002 201345007 201345008 201345009 201345010
201345011 201345012 201345013 201345014 201345015 201345016 201347022
201349005 201349015 201350008 201350009 201350010 201350026 201350027
201350028 201350029 201350030 201350031 201350034 201350039 201351002
201351021 201352001 201352002 201352003 201403006 201404010 201405015
201406004 201406010 201407002 201409006 201409007 201411022 201412005
201413001 201413004 201413005 201413010 201414001 201414003 201415010
201416011 201417019 201418002 201418014 201418023 201418035 201418047
201419001 201419011 201420004 201420016 201420019 201421007 201421014
201421025 201422033 201423005 201423025 201423045 201423046 201425005
201425006 201426022 201426026 201428001 201429018 201429019 201430024
201431003 201431011 201432016 201432017 201432027 201432031 201432033
201432034 201433029 201435013 201437010 201440033 201441015 201441035
201441036 201442015 201442019 201442049 201443002 201443036 201443037
201443038 201444039 201445007 201445010 201446018 201446022 201446034
201446037 201447012 201447020 201447027 201448032 201449005 201450015
201451007 201451028 201451029 201501012 201503001 201503027 201503028
201503029 201503030 201504009 201505038 201506018 201506019 201507001

201507022 201509032 201509034 201509037 201510043 201510059 201511033
201514005 201514006 201515008 201515020 201515023 201515028 201515031
201516051 201516065 201518013 201518016 201518022 201519030 201520004
201520006 201520008 201521013 201523009 201523026 201523027 201523028
201523029 201523030 201523031 201523032 201526010 201526012 201526024
201526025 201527010 201527043 201527051 201527052 201531002 201531020
201532034 201534013 201535004 201535008 201535011 201536005 201536017
201536019 201536022 201536023 201537012 201537021 201538017 201538029
201539021 201539025 201542012 201543008 201544001 201544003 201544012
201544017 201544024 201545018 201545021 201546009 201547004 201548004
201549022 201550034 201550037 201550041 201551005 201551008 201552008
201552010 201552013 201552014 201552023 201552024 201601004 201601006
201601008 201603003 201603008 201603009 201603025 201603028 201604003
201604013 201604015 201604017 201605008 201605012 201606012 201607019
201607024 201607028 201607029 201608008 201609005 201609010 201610013
201611030 201613006 201613012 201614005 201614036 201615007 201616011
201616012 201619006 201619007 201619008 201620004 201620019 201621008
201621009 201621014 201622009 201622011 201622023 201622024 201622026
201623009 201624022 201625002 201625016 201625027 201626001 201626008
201626014 201626021 201626022 201626024 201628019 201630005 201630008
201630010 201630015 201633004 201633010 201633011 201633012 201633026
201633033 201633034 201634011 201634014 201636001 201636040 201637009
201638005 201638022 201638023 201639008 201640012 201641001 201641003
201641013 201641017 201642005 201642006 201642007 201642008 201642020
201642022 201642023 201642024 201642031 201642033 201643007 201643023
201645006 201647004 201647007 201648003 201648011 201650004 201650009
201650014 201650017 201651006 201651007 201652007 201652010 201652016
201652021 201652031 201652032 201652034 201653010 201653011 201653012
201653014 201653015 201702009 201702023 201702026 201703001 201703009
201703011 201703016 201706003 201706008 201706012 201706015 201706016
201708003 201708004 201708005 201709007 201710002 201710003 201710004
201710010 201710011 201710015 201710016 201710020 201710030 201710038
201710039 201710040 201710041 201710042 201711010 201711011 201712010
201714003 201714009 201714012 201714016 201714022 201714023 201714025
201714027 201714029 201716010 201716012 201716021 201716053 201717003
201717011 201717012 201717030 201717037 201718016 201718021 201718022
201718028 201718033 201719005 201719009 201719010 201719011 201719012
201719016 201719020 201719022 201719023 201719024 201720005 201720006
201720007 201721001 201721005 201721012 201721017 201721024 201722005
201722010 201722011 201722020 201722021 201723018 201723020 201723022
201724002 201724003 201724004 201724011 201724014 201724017 201724019
201724020 201725001 201725011 201725012 201725013 201725016 201725018
201725019 201725020 201725021 201725023 201725025 201725026 201725027
201726004 201728004 201728014 201728022 201729004 201729005 201729006
201729008 201729010 201729017 201730001 201730003 201730009 201730011
201730013 201730014 201732001 201732002 201732003 201732004 201732005
201732007 201732008 201732009 201732010 201732014 201732016 201732017
201732018 201732019 201732022 201732023 201732027 201732037 201733005
201733006 201733008 201733009 201733010 201734002 201734005 201734006
201734008 201735002 201735006 201735007 201735008 201735010 201735011
201735013 201735014 201735015 201735016 201735018 201736010 201736011
201736014 201736015 201736021 201737004 201737009 201739008 201742035
201742036 201744022 201746023 201746030 201748013 201750003 201751024
201752008 201752016 201752017 201801015 201802019 201803008 201807011
201808008 201809003 201810004 201812010 201815017 201816010 201817004
201818012 201818013 201818014 201818016 201818021 201819007 201822025
201824001 201827003 201828006 201828012 201829001 201830026 201835004
201835005 201836008 201839002 201840001 201842004 201842006 201842009
201844006 201844015 201845012 201845031 201848007 201848009 201848016
201849013 201849014 201849015 201849016 201849017 201850015 201850020

201851008 201852002 201852006 201852009 201852016 201852018 201902027
201903015 201904020 201904021 201904022 201905009 201905010 201905011
201905012 201906003 201906017 201906018 201906019 201906020 201906021
201906022 201906023 201907006 201907015 201907016 201908013 201908016
201908026 201908027 201916004 201916006 201916007 201916008 201918011
201920009 201921003 201921008 201921020 201922026 201922029 201922040
201922041 201922042 201922043 201923001 201923014 201924020 201924021
201926002 201926010 201926021 201926022 201926023 201927010 201927024
201927025 201927026 201928002 201928019 201928020 201928021 201928022
201928023 201929013 201929017 201929019 201929022 201929023 201929024
201930011 201930019 201930023 201930028 201932003 201932004 201932006
201932007 201932008 201933013 201938008 201938010 201938011 201939004
201942002 201942006 201943006 201943012 201943014 201945012 201947013
201948007 201948010 201948011 201949001 201950004 201951003 202002001
202002007 202004001 202004022 202005001 202006007 202006015 202006016
202007022 202012005 202014001 202014002 202014003 202014004 202014005
202015002 202015036 202017021 202018002 202019003 202019004 202019017
202019022 202020003 202020004 202020016 202020021 202020022 202024010
202033007 202034004 202041003 202042013 202044009 202046002 202046006
202048004 202048005 202052014 202052040 202053011 202101001 202106002
202107003 202107009 202108007 202110011 202110017 202112001 202112002
202114021 202114022 202115001 202116005 202116010 202116011 202116013
202116014 202116015 202117012 202118001 202118003 202118007 202118009
202118012 202118015 202118017 202118018 202118020 202119003 202119004
202120002 202120007 202120010 202120014 202121001 202121003 202121007
202121008 202122007 202122011 202122012 202122013 202123006 202123007
202123008 202124009 202125010 202125011 202125012 202125013 202125014
202125016 202125018 202125019 202126024 202127003 202128008 202129008
202129011 202129012 202129013 202131013 202133002 202133005 202133009
202135004 202137010 202137011 202138002 202138004 202138010 202139007
202139009 202140012 202141004 202141008 202141009 202141010 202141011
202141012 202141013 202141014 202141015 202141016 202141017 202141018
202141019 202141020 202141032 202142009 202142011 202142012 202142013
202142014 202144010 202145024 202146002 202146005 202147011 202147012
202149001 202149002 202149003 202150013 202150015 202150016 202150036
202151002 202151003 202152002 202152004 202152011 202152013 202152017
202152019 202201007 202201009 202202003 202202005 202202008 202202009
202203003 202203007 202203008 202203011 202203012 202204002 202204004
202204005 202205020 202205021 202205022 202205023 202206006 202206014
202206015 202206016 202206017 202207004 202207006 202207008 202207009
202208007 202208011 202208014 202208015 202209009 202210007 202210008
202210017 202211005 202211008 202212001 202213002 202213004 202213005
202213006 202213007 202213008 202214001 202214002 202214006 202214010
202214011 202215010 202215012 202215014 202216008 202216009 202216010
202216011 202216013 202216014 202217001 202217002 202217004 202217006
202217007 202219001 202219006 202219007 202219008 202219009 202220001
202220006 202220010 202220011 202220013 202221001 202221002 202222001
202222003 202222004 202223001 202223003 202223005 202223012 202223015
202224007 202224009 202224017 202225002 202226005 202226009 202227006
202227007 202229001 202229003 202229007 202229009 202229025 202229029
202229032 202229033 202229035 202230001 202230002 202230003 202231003
202231012 202232002 202232003 202232014 202233003 202233010 202233011
202233020 202234006 202235004 202235009 202236009 202237001 202237004
202237005 202238001 202239001 202239003 202239005 202239007 202239009
202239012 202240003 202240005 202240006 202240007 202240008 202240009
202240010 202240011 202240013 202240016 202240019 202241001 202242003
202243004 202243005 202243006 202246004 202246007 202246009 202247005
202247008 202248003 202248013 202249012 202249023 202250004 202250009
202250014 202250017 202301002 202302001 202302002 202302007 202304019
202306003 202306005 202306006 202306007 202306015 202306016 202307001

202307003 202307006 202308001 202308007 202308009 202309008 202310002
202310005 202310009 202311002 202311003 202311004 202312001 202313007
202314003 202314006 202314012 202315008 202315009 202316001 202316003
202316005 202317006 202317009 202317013 202318003 202318006 202318007
202319008 202319015 202320004 202320005 202321004 202323002 202324004
202324005 202324007 202324008 202324012 202325002 202325005 202326018
202327002 202327004 202327005 202327013 202328006 202329003 202329010
202329011 202331002 202332002 202332007 202332009 202333002 202334008
202334012 202334013 202335001 202335010 202335011 202335012 202336003
202337001 202337002 202337004 202337007 202338001 202338002 202338004
202339001 202339003 202339005 202339006 202339010 202340002 202340013
202340014 202340021 202340022 202341005 202341009 202341010 202341011
202342003 202342004 202342005 202342006 202343001 202343002 202343023
202343026 202343027 202343028 202343033 202344001 202344005 202344006
202344012 202344013 202344014 202345007 202346001 202346003 202346004
202346010 202346019 202346021 202346022 202346023 202346025 202346026
202346027 202346028 202347001 202348001 202348002 202348004 202349001
202349002 202349007 202349010 **202350006 202350009 202350011**

