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# 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 Cousel advice.

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Department of the Treasury
**Internal Revenue Service**

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| | • Other<br>200221008 | 165.11-00 |
| **Section 166** | **Bad Debts** | **166.00-00** |
| | • Basis<br>200242004 | 166.01-00 |
| **Section 167** | **Depreciation** | **167.00-00** |
| | • Property Used in the Trade or Business<br>200203001 | 167.01-00 |
| | • Depreciation Methods | 167.05-00 |

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| | • *Change of Method*<br>200252028 200252028 | *167.05-05* | |
| | • *Income Forecast Method - Section 167(g)*<br>200252028 200252028 | *167.05-06* | |
| | • All Industries ISP - Amortization of Order Backlog (Inventory) | 167.14-00 | |
| | • *Other Intangible Property*<br>200206014 200208002 200210053 200216016 200216018 200216027 200227009 200240004 200240004 200240004 200240004 200244019 | *167.14-11* | |
| | • Post-1970 CLADR Assets<br>200214015 | 167.24-00 | |
| | • Computer Software<br>200236028 200236028 | 167.28-00 | |
| **Section 168** | **Modified Accelerated Cost Recovery System**<br>200206038 200216027 200227009 200244010 | **168.00-00** | |
| | • Recovery Period<br>200235021 200235021 200236028 200236028 | 168.18-00 | |
| | • Classification of Property<br>200203009 200206015 200206021 200221016 200229021 200229021 200229021 200229021 200229021 200232012 200245038 200246006 200246006 200246006 200248016 200327041 | 168.20-00 | |
| | • *Asset Classes*<br>200216030 200311003 | *168.20-02* | |
| | • Redeterminations, Changes in Use<br>200216030 200311003 | 168.32-00 | |
| **Section 168** | **(Repealed--1986 Act) Amortization of Emergency Facilities** | **168.00-00** | **R** |
| | • Change in Use | 168.56-00 | R |
| | • *Change from Tax-Exempt Use Property to Taxable Use Property*<br>200315022 200315024 | *168.56-01* | *R* |
| **Section 170** | **Charitable, Etc. Contributions and Gifts**<br>200213021 200215032 200230007 200230007 200241044 200241044 200241044 200312003 200312003 200312003 200312003 200312003 200312003 200312004 200312004 200312004 200312004 200312004 200312004 | **170.00-00** | |
| | • Time of Making Contribution<br>200202034 200209020 200230029 200230029 | 170.01-00 | |
| | • Percentage Limitations<br>200311033 | 170.07-00 | |
| | • *Churches*<br>200209055 | *170.07-01* | |
| | • *Publicly Supported Organizations*<br>200204040 | *170.07-06* | |
| | • Donees of Charitable Contributions in General<br>200230005 200230005 200230007 200230007 | 170.09-00 | |
| | • *United States, States, Political Subdivisions, Etc.*<br>200301025 | *170.09-01* | |
| | • Ordinary Income and Capital Gain Property<br>200215020 | 170.11-00 | |

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| | • *Qualified Appreciated Stock*<br>200322005 200322006 200322007 200322008 200322009 200322010 200322011 200322018 | *170.11-05* |
| | • Disallowance of Deduction<br>200241044 200241044 200241044 | 170.12-00 |
| | • *Partial Interests in Property*<br>200205008 200207026 200223013 200223014 | *170.12-03* |
| | • *Beneficiaries Limited to Small Class*<br>200243050 200250029 | *170.12-06* |
| | • *Expectation of Benefit*<br>200236027 200236027 200238041 200238041 200238041 | *170.12-07* |
| | • Qualified Conservation Contribution<br>200208019 200238041 200238041 200238041 | 170.14-00 |
| | • Recordkeeping and Return Requirements<br>200230005 200230005 200230007 200230007 | 170.18-00 |
| **Section 172** | **Net Operating Loss Deductions (Deductible v. Not Deductible)**<br>200242035 | **172.00-00** |
| | • Carryback and Carryover<br>200305019 | 172.01-00 |
| | • *10-Year Carryover*<br>200243034 | *172.01-05* |
| **Section 174** | **Research and Experimental Expenditures (Deductible v. Not Deductible)**<br>200207006 | **174.00-00** |
| | • Change in Election | 174.05-00 |
| | • *From Amortization to Current Deduction*<br>200234008 200234008 200234008 200234008 | *174.05-02* |
| **Section 183** | **Activities Not Engaged in for Profit** | **183.00-00** |
| | • Presumption That Activity Is Engaged In For Profit | 183.03-00 |
| | • *Election To Postpone Determination*<br>200201010 200201010 | *183.03-01* |
| **Section 193** | **Tertiary Injectants (See Also 4993.02-00 et seq.)**<br>200246001 200246001 200246001 | **193.00-00** |
| **Section 197** | **Amortization of Goodwill & Certain Other Intangibles**<br>200207006 200240004 200240004 200240004 200240004 200243002 200244019 | **197.00-00** |
| **Section 212** | **Expenses for Production of Income** | **212.00-00** |
| | • Legal And Accounting Expense<br>200246003 200246003 200246003 | 212.09-00 |
| | • Transactions Lacking Economic Reality<br>200224011 | 212.19-00 |
| | • Profit Motive<br>200224011 | 212.21-00 |
| **Section 213** | **Medical, Dental, etc., Expenses** | **213.00-00** |
| | • Medical Care<br>200226003 200318017 200324011 | 213.05-00 |
| **Section 215** | **Alimony, etc., Payments**<br>200233022 200246029 200246029 200246029 200251004 200251004 200251004 | **215.00-00** |

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| | • Form Of Payment<br>200329003 | 215.07-00 |
| **Section 216** | **Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder**<br>200324024 | **216.00-00** |
| | • Status As Cooperative Housing Corporation<br>200217042 200232029 200232031 200327058 | 216.01-00 |
| | *• Gross Income Requirement*<br>200250030 200329032 | *216.01-02* |
| | • Status As Tenant-Stockholder<br>200232029 200232031 | 216.02-00 |
| **Section 263** | **Capital Expenditures (Deductible v. Not Deductible)**<br>200207006 200207011 200213004 200216013 200235021 200235021 200240001 200240001 200240001 200240001 200247004 ***200334005*** | **263.00-00** |
| | • Permanent Improvements | 263.03-00 |
| | *• Repair v. Permanent Improvement*<br>200252091 200252091 200307087 200307087 | *263.03-02* |
| | • Advertising, Good Will, Expansion<br>200217007 | 263.11-00 |
| | • Acquisition of Property, Intangibles | 263.13-00 |
| | *• Contracts*<br>200217025 | *263.13-06* |
| | • Allocation Between Capital Expenditure and Expense<br>200202026 | 263.14-00 |
| **Section 263A** | **Capitalization and Inclusion in Inventory Costs of Certain Expenses**<br>200216027 200225013 200227009 | **263A.00-00** |
| | • Exceptions | 263A.02-00 |
| | *• Farmers*<br>200242010 | *263A.02-07* |
| | • Transition Rules | 263A.06-00 |
| | *• 3-Year Average Method*<br>200206012 | *263A.06-02* |
| | • Interest Capitalization<br>200252059 200252059 | 263A.08-00 |
| | • Avoided Cost Method<br>200252059 200252059 | 263A.09-00 |
| | • Accumulated Production Expenditures<br>200303001 200303001 | 263A.11-00 |
| **Section 264** | **Amounts Paid in Connection With Insurance (Deductible v. Not Deductible)**<br>200202028 200210010 200213010 200230037 200230037 200249013 200328027 200328027 200328027 200329040 | **264.00-00** |
| **Section 265** | **Expenses and Interest Relating to Tax-Exempt Income (Deductible v. Not Deductible)**<br>200246003 200246003 200246003 | **265.00-00** |
| | • Definition of Wholly Exempt<br>200323015 | 265.02-00 |

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| **Section 267** | **Losses, Expenses, and Interest With Respect to Transactions Between Related Parties** | **267.00-00** |
| | • Special Rules Applicable to Controlled Groups: In General<br>200227001 | 267.07-00 |
| **Section 269** | **Acquisitions Made to Evade or Avoid Income Tax**<br>200204002 200205003 200237003 | **269.00-00** |
| | • Principal Purpose Text<br>200238025 200238025 200238025 | 269.01-00 |
| | • Consolidated Returns<br>200233016 200238045 200238045 200238045 | 269.07-00 |
| **Section 269B** | **Stapled Entities**<br>200233016 | **269B.00-00** |
| **Section 274** | **Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)** | **274.00-00** |
| | • Entertainment, Amusement, or Recreation<br>200214007 200315003 | 274.01-00 |
| | • Traveling<br>200242038 200304002 | 274.03-00 |
| | • Exceptions<br>200315003 | 274.05-00 |
| | • Treatment of Facility<br>200214007 | 274.07-00 |
| | • Substantiation<br>200235006 200235006 | 274.08-00 |
| | • Business Meals<br>200304002 | 274.12-00 |
| | • Percentage Disallowance for Meals and Entertainment Deductions<br>200209028 200317016 | 274.14-00 |
| **Section 280G** | **Golden Parachute Payments**<br>200212005 200212007 200212008 | **280G.00-00** |
| | • Definitions<br>200236006 200236006 | 280G.01-00 |
| | • *Parachute Payment*<br>200212013 | *280G.01-01* |

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| **Section 301** | **Distributions of Property**<br>200222008 200307009 200307009 200307010 200307010 200307011 200307011 200307012 200307012 200307013 200307013 200307014 200307014 200307015 200307015 200307016 200307016 200307017 200307017 200307018 200307018 200307019 200307019 200307020 200307020 200307021 200307021 200307022 200307022 200307023 200307023 200307024 200307024 200307025 200307025 200307026 200307026 200307027 200307027 200307028 200307028 200307029 200307029 200307030 200307030 200307031 200307031 200307032 200307032 200307033 200307033 200307034 200307034 200307035 200307035 200307036 200307036 200307037 200307037 200307038 200307038 200307039 200307039 200307040 200307040 200307041 200307041 200307042 200307042 200307043 200307043 200307044 200307044 200307045 200307045 200307046 200307046 200307047 200307047 200307048 200307048 200307049 200307049 200307050 200307050 200307051 200307051 200307052 200307052 200307053 200307053 200307054 200307054 200307055 200307055 200307056 200307056 200307057 200307057 200307058 200307058 200307059 200307059 200307060 200307060 200307061 200307061 200307062 200307062 | **301.00-00** |
| | • Dividend in Property<br>200317019 | 301.01-00 |
| | • Constructive Dividend<br>200203061 200236027 200236027 200237003 | 301.07-00 |
| | • Distribution in Anticipation of Sale<br>200238032 200238032 200238032 | 301.11-00 |
| **Section 302** | **Distributions in Redemption of Stock**<br>200204035 200212030 200222008 200238040 200238040 200238040 200250014 200250015 200250018 200250020 200250021 200250022 | **302.00-00** |
| | • Not Essentially Equivalent to a Dividend<br>200307001 200307001 | 302.01-00 |
| | *• Meaningful Reduction of Interest*<br>200218004 | *302.01-04* |
| | • Complete Termination of Interest<br>200203021 | 302.03-00 |
| | • Redemption from Noncorporate Shareholder in Partial Liquidation<br>200229005 200229005 200229005 200229005 200229005 200230002 200230002 200301029 | 302.04-00 |
| | *• Termination of a Business*<br>200317020 | *302.04-03* |
| | • Constructive Ownership | 302.05-00 |
| | *• Waiver of Family Attribution by Individual*<br>200203021 | *302.05-01* |
| **Section 303** | **Distributions In Redemption of Stock to Pay Death Taxes**<br>200242025 200327016 | **303.00-00** |
| **Section 305** | **Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)**<br>200211035 200215016 200215018 200252073 200252073 200311002 200320022 200320022 | **305.00-00** |
| | • Stock Dividends<br>200215049 | 305.01-00 |
| | • Stock Rights<br>***200334001*** | 305.02-00 |

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| | • Deemed Distributions<br>200329023 | 305.13-00 |
| **Section 306** | **Dispositions of Certain Stock**<br>200311002 | **306.00-00** |
| **Section 307** | **Basis of Stock and Stock Rights Acquired in Distribution** | **307.00-00** |
| | • Stock Rights<br>***200334001*** | 307.02-00 |
| **Section 311** | **Taxability of Corporation on Distribution**<br>200213017 200239001 200239001 200239001 | **311.00-00** |
| | • Appreciated Property Used to Redeem Stock<br>200252014 200252014 | 311.05-00 |
| **Section 312** | **Effect on Earnings and Profits (Decrease v. No Decrease)**<br>200227001 | **312.00-00** |
| **Section 316** | **Dividend v. Not a Dividend**<br>200225014 | **316.00-00** |
| | • Sale of Property to Stockholders | 316.05-00 |
| | *• Bargain Purchase*<br>200215036 | *316.05-01* |
| **Section 317** | **Other Definitions** | **317.00-00** |
| | • Redemption of Stock v. Not a Redemption<br>200212030 | 317.02-00 |
| **Section 318** | **Constructive Ownership of Stock**<br>200201012 200201012 200202057 200244003 | **318.00-00** |
| **Section 331** | **Gain or Loss to Shareholders in Corporate Liquidations**<br>200210035 200214016 200236031 200236031 200307080 200307080 200332015 | **331.00-00** |
| | • Liquidation in Kind | 331.01-00 |
| | *• Valuation*<br>200213020 | *331.01-01* |
| **Section 332** | **Complete Liquidation of Subsidiaries**<br>200230026 200230026 200232004 200232005 200232006 200232007 200232008 200232009 200244014 200244014 200247047 200303028 200303028 | **332.00-00** |
| | • Nonrecognition of Gain or Loss<br>200226004 200239022 200239022 200239022 ***200334037*** | 332.01-00 |
| **Section 336** | **Gain or Loss Recognized on Property Distributed in Complete Liquidation**<br>200214016 | **336.00-00** |
| | • General Rule<br>200310026 200310026 200310026 200333020 | 336.01-00 |
| | • Liquidation-Reincorporation Issues<br>200237017 | 336.06-00 |
| **Section 337** | **Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)**<br>200204020 200204029 200217044 200333008 | **337.00-00** |
| | • Conversion to Tax Exempt<br>200303051 200303051 200323028 | 337.14-00 |
| **Section 338** | **Certain Stock Purchases Treated as Asset Acquisitions**<br>200251009 200251009 200251009 | **338.00-00** |

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| | • Express Election | 338.01-00 |
| | *• Time in which Election must be made* | *338.01-02* |
| | 200201030 200201030 200202046 200202049 200202058 200202066 200202067 200203056 200204033 200204036 200205013 200205015 200205016 200205017 200205018 200205037 200206036 200210057 200210058 200210059 200211020 200211027 200211029 200211031 200213025 200216009 200218020 200220013 200220025 200223023 200223024 200223025 200223026 200223027 200223028 200223029 200223030 200223031 200223032 200223033 200223034 200223035 200223053 200223054 200223055 200223056 200223057 200223058 200223059 200223060 200223061 200223062 200224019 200225028 200227019 200227038 200230031 200230031 200232014 200232023 200232024 200234027 200234027 200234027 200234027 200234028 200234028 200234028 200234028 200235017 200235017 200235019 200235019 200235020 200235020 200237018 200237025 200238033 200238033 200238033 200238037 200238037 200238037 200241029 200241029 200241029 200241030 200241030 200241030 200245049 200247044 200248001 200248022 200249006 200304020 200304027 200308031 200308047 200327001 200327034 200327035 200327038 200327050 200252003 200252003 200252004 200252004 200252005 200252005 200252006 200252006 200252007 200252007 200252008 200252008 200252009 200252009 200252010 200252010 200252011 200252011 200252012 200252012 200252013 200252013 200252015 200252015 200252016 200252016 200252017 200252017 200252018 200252018 200252019 200252019 200252020 200252020 200252021 200252021 200252022 200252022 200252023 200252023 200252024 200252024 200252025 200252025 200252026 200252026 200301021 200303040 200303040 200303050 200303050 200308031 200308047 200311016 200311022 200312017 200312017 200312017 200312017 200312017 200312017 200314022 200314023 200315018 200315019 200316013 200316014 200318067 200322003 200322004 200324020 200324040 200332013 | |
| | • International Aspects of Section 338<br>200246021 200246021 200246021 | 338.50-00 |
| | • Adjusted Gross-Up Basis (AGUB)<br>200246021 200246021 200246021 | 338.60-00 |
| | • Allocation of AGUB Among Target Assets<br>200246021 200246021 200246021 | 338.70-00 |
| **Section 346** | **(Amended-1982) Partial Liquidation Defined** | **346.00-00** |
| | • Termination of a Business<br>200229005 200229005 200229005 200229005 200229005 | 346.02-00 |
| **Section 351** | **Transfer to Corporation Controlled by Transferor**<br>200204002 200206006 200208022 200209029 200211030 200212012 200214025 200217021 200218022 200224011 200224026 200235005 200235005 200237004 200242006 200308033 200301035 200308033 200333024 | **351.00-00** |
| | • Control v. No Control by Transferor<br>200244008 | 351.01-00 |
| | • Series of Transactions<br>200211030 200236008 200236008 | 351.02-00 |
| **Section 355** | **Distribution of Stock and Securities of a Controlled Corporation**<br>200201032 200201032 200204034 200209029 200212012 200215031 200221009 200224009 200227016 200229015 200229015 200229015 200229015 200229015 200229025 200229025 200229025 200229025 200229025 200230006 200230006 200234061 200234061 200234061 200234061 200234064 200234064 200234064 200234064 200236044 200236044 200239005 200239005 200239005 200239006 200239006 200239006 200243049 200245012 200245029 200245043 200248026 200302008 200302022 200252063 200252063 200302008 200302022 200305009 200310005 200310005 200310005 200314018 | **355.00-00** |

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| | • Spin-Off<br>200201006 200201006 200202047 200202059 200205035 200206022 200209029 200209047 200212026 200213016 200214014 200214021 200215049 200216006 200217006 200218021 200219025 200220019 200223002 200225005 200227024 200231003 200231003 200231008 200231008 200234021 200234021 200234021 200234021 200234044 200234044 200234044 200234044 200234050 200234050 200234050 200234050 200237022 200239022 200239022 200239022 200243027 200243032 200247003 200247019 200247020 200247021 200247022 200247023 200302044 200304023 200327049 200327054 200327057 200251012 200251012 200251012 200252058 200252058 200301040 200302044 200303004 200303004 200303005 200303005 200303034 200303034 200303036 200303036 200306012 200306012 200306033 200306033 200311023 200311024 200312024 200312024 200312024 200312024 200312024 200312024 200315025 200316038 200324039 200326020 200329043 200332011 200333018 | 355.01-00 |
| | *• Split-Off*<br>200205001 200205034 200206041 200207025 200209018 200211032 200215027 200215034 200217051 200220010 200223007 200226007 200226036 200231006 200231006 200234053 200234053 200234053 200234053 200243028 200243036 200245009 200302008 200302030 200308004 200308048 200327018 200327027 200252072 200252072 200301011 200301036 200302008 200302030 200303057 200303057 200308004 200308048 200310009 200310009 200310009 200312011 200312011 200312011 200312011 200312011 200312011 200312022 200312022 200312022 200312022 200312022 200312022 200312022 200313003 200318046 200323041 | *355.01-01* |
| | *• Split-Up*<br>200202060 200306014 200306014 200332015 | *355.01-02* |
| | • Business Purpose<br>200202059 200209018 200211032 200214025 200221009 200227016 200234025 200234025 200234025 200234025 200327051 200250017 | 355.04-00 |
| | • Distributions Within a Consolidated Group<br>200211019 | 355.09-00 |
| | • Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled<br>200205035 200215047 200242028 200252088 200252088 | 355.10-00 |
| **Section 356** | **Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized)**<br>200211032 | **356.00-00** |
| **Section 357** | **Assumption of Liability (Gain Recognized v. Not Recognized)**<br>200237003 | **357.00-00** |
| | • Tax Avoidance Purpose v. No Avoidance Purpose<br>200206006 | 357.01-00 |
| **Section 358** | **Basis to Distributees** | **358.00-00** |
| | • Assumption of Liabilities<br>200224011 | 358.03-00 |
| **Section 362** | **Basis to Corporations**<br>200206006 200237003 | **362.00-00** |
| **Section 367** | **Foreign Corporations**<br>200203058 200209029 200212012 200327054 | **367.00-00** |
| | • Transfer to Foreign Corporations Subject to Section 367(a)<br>200221046 | 367.01-00 |
| | • Treatment of Transfers of Stock or Securities to Foreign Corporations<br>200203015 200221046 200252002 200252002 | 367.03-00 |

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| | • *Reorganizations Described in Section 368(a)(1)(B)*<br>200221046 | *367.03-01* |
| | • *Transfers of Stock Subject to a Ten-Year Gain Recognition Agreement*<br>200221046 | *367.03-07* |
| | • *Treatment of Subsequent Disposition of Assets By Transferred Corporation*<br>200305017 | *367.03-12* |
| **Section 368** | **Definitions Relating to Corporate Reorganizations**<br>200204002 200208022 200224009 200237017 200240051 200240051 200240051 200240051 | **368.00-00** |
| | • Statutory Merger or Consolidation (Type "A")<br>200203058 200213019 200234044 200234044 200234044 200234044 200250024 200306012 200306012 | 368.01-00 |
| | • *Using Stock of Corporation Controlling Acquiring Corporation*<br>200236005 200236005 200250023 | *368.01-01* |
| | • Stock for Stock (Type "B")<br>200208017 | 368.02-00 |
| | • Stock for Property (Type "C")<br>200225031 | 368.03-00 |
| | • Assets for Control of Transferee (Type "D")<br>200201006 200201006 200201019 200201019 200201032 200201032 200202047 200202059 200202060 200204034 200205001 200205034 200206022 200207025 200209018 200209029 200209047 200211032 200212012 200213016 200214014 200214021 200215031 200216006 200217006 200217051 200218021 200219025 200223002 200223007 200225005 200226007 200226036 200227024 200229025 200229025 200229025 200229025 200229025 200231008 200231008 200232004 200232005 200232006 200232007 200232008 200232009 200234021 200234021 200234021 200234021 200234044 200234044 200234044 200234053 200234053 200234053 200234053 200234061 200234061 200234061 200236038 200236038 200236044 200236044 200237022 200239005 200239005 200239005 200239006 200239006 200239006 200239022 200239022 200239022 200243028 200243032 200243036 200244014 200245009 200245043 200247019 200247020 200247021 200247022 200247023 200247047 200302030 200302044 200308004 200308048 200327018 200327027 200327049 200327057 200251012 200251012 200251012 200252055 200252055 200252058 200252058 200252063 200252063 200252072 200252072 200301011 200301040 200302030 200302044 200303036 200303036 200303057 200303057 200305009 200306012 200306012 200308004 200308048 200309020 200310009 200310009 200310009 200311023 200311024 200312011 200312011 200312011 200312011 200312011 200312011 200312023 200312023 200312023 200312023 200312023 200312023 200312024 200312024 200312024 200312024 200312024 200312024 200313003 200318046 200323041 | 368.04-00 |
| | • Recapitalization (Type "E")<br>200206028 200208017 200211035 200213001 200213002 200213003 200232016 200236008 200236008 200304023 200311002 200317019 200326032 200333024 | 368.05-00 |
| | • Change in Identity, etc. (Type "F")<br>200204034 200209049 200320013 200320013 | 368.06-00 |
| | • Continuity of Interest Rule<br>200213001 200213002 200213003 | 368.08-00 |
| **Section 382** | **Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes**<br>200245006 200326003 200333014 | **382.00-00** |
| | • General Rule<br>200207002 200225014 200238025 200238025 200238025 | 382.01-00 |

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| | • Scope of Section 382 Limitation | 382.02-00 |
| | • *Closing of the Books*<br>200220016 200301026 200306023 200306023 200329020 | *382.02-05* |
| | • Ownership Change<br>200317019 | 382.07-00 |
| | • *Equity Structure Shift*<br>200207014 | *382.07-03* |
| | • Built-in Gains and Losses and Section 338 Gains | 382.08-00 |
| | • *Net Unrealized Built-in Gain*<br>200217009 | *382.08-01* |
| | • Operating Rules | 382.12-00 |
| | • *Title 11 or Similar Case*<br>200242035 200243034 | *382.12-08* |
| | • *Controlled Groups*<br>200202043 200202044 | *382.12-16* |
| **Section 384** | **Limitation on Use of Preacquisition Losses to Offset Built-in Gains**<br>200238017 200238017 200238017 | **384.00-00** |
| **Section 385** | **Treatment of Certain Interests in Corporations as Stock or Indebtedness**<br>200205031 | **385.00-00** |
| | • Debt v. Equity<br>200235004 200235004 | 385.01-00 |
| **Section 401** | **Qualified Pension, Profit-Sharing, and Stock Bonus Plan**<br>200205050 200208028 200208029 200208030 200208033 200211047 200213029 200216034 200222032 200225038 200225039 200229048 200229048 200229048 200229048 200229048 200234070 200234070 200234070 200234070 200240051 200240051 200240051 200240051 200247050 200247052 200249013 200250037 200250039 200307095 200307095 200311043 200313020 200317046 200317048 200317049 200319010 200319010 200329048 200330046 ***200334038*** | **401.00-00** |
| | • Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00)<br>200230044 200230044 200248029 ***200334041*** | 401.04-00 |
| | • Required Distributions<br>200208031 200209057 200209058 200209059 200221048 200221051 200221056 200221059 200221061 200223065 200236052 200236052 200245055 200248030 200248031 200327059 200250043 200252097 200252097 200317041 200317043 200317044 200324018 | 401.06-00 |
| | • *Employee Dies Before Entire Interest Distributed*<br>200208031 200209062 200221048 200223065 200234074 200234074 200234074 200234074 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200244023 200248030 200248031 200327059 200317041 200317043 200317044 | *401.06-02* |
| | • Assignment and Alienation of Plan Benefits (See Also 414.00-00) | 401.10-00 |
| | • *Domestic Relations Orders*<br>200252093 200252093 | *401.10-04* |
| | • Group Trusts Involving Governmental Plans<br>200303041 200303041 | 401.18-00 |
| | • Annuities and Face-Amount Certificates<br>200321019 | 401.26-00 |

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| | • Cash or Deferred Arrangements<br>200235043 200235043 200236047 200236047 200241054 200241054 200241054 200244021 200307093 200307093 | 401.29-00 |
| | • *Special Distribution Requirements*<br>200211049 200218039 200236053 200236053 200317027 | *401.29-02* |
| | • Additional Requirements for Employee Stock Ownership Plans<br>200317023 | 401.35-00 |
| **Section 402** | **Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)**<br>200208017 200212036 200213032 200234070 200234070 200234070 200234070 200236047 200236047 200250036 200317042 | **402.00-00** |
| | • Exempt Trust<br>200230044 200230044 | 402.01-00 |
| | • Foreign Situs Trust<br>200317042 | 402.03-00 |
| | • Amounts Distributed or Made Available to Beneficiary<br>200231019 200231019 | 402.06-00 |
| | • Unrealized Appreciation of Employer's Securities<br>200202078 200243052 200302048 200302048 | 402.07-00 |
| | • Rollover Contributions<br>200213032 | 402.08-00 |
| | • *Rollover Lump Sums*<br>200202078 200215032 200302048 200302048 | *402.08-01* |
| | • *By a Surviving Spouse*<br>200204038 200211054 200222033 200305030 | *402.08-05* |
| | • Tax on Lump Sum Distributions<br>200215032 200315041 | 402.09-00 |
| **Section 403** | **Taxation of Employee Annuities (Taxable v. Not Taxable)**<br>200208017 200210066 200231018 200231018 200240051 200240051 200240051 200240051 200240052 200240052 200240052 200240052 200241051 200241051 200241051 200246037 200246037 200246037 200249013 200304034 200317022 200326038 ***200334040*** | **403.00-00** |
| | • Qualified Annuities<br>200244023 | 403.01-00 |
| | • Nonqualified Annuities<br>200245060 | 403.02-00 |
| | • Annuities Purchased by Section 501(c)(3) Organizations or Public Schools<br>200202027 200249008 200302032 200301032 200302032 200303041 200303041 200317031 200317040 200319011 200319011 | 403.04-00 |
| | • Rollover Amounts<br>200249008 200317040 | 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.)**<br>200229054 200229054 200229054 200229054 200229054 200229055 200229055 200229055 200229055 200229055 200229056 200229056 200229056 200229056 200229056 200230044 200230044 200234070 200234070 200234070 200234070 200317050 200323044 200328038 200328044 200328047 ***200334039 200334041*** | **404.00-00** |
| | • Pension Trust or Annuity Plans<br>200242047 | 404.01-00 |

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| | • Stock Bonus and Profit-Sharing Trusts<br>***200334041*** | 404.02-00 |
| | • Year of Deduction<br>200311036 | 404.11-00 |
| **Section 408** | **Individual Retirement Accounts**<br>200204048 200208017 200208028 200208029 200208030 200208033 200211047 200211048 200221051 200221057 200221062 200226046 200229048 200229048 200229048 200229048 200229048 200241053 200241053 200241053 200242044 200245061 200250037 200307091 200307091 200307095 200307095 200314029 200317032 200324018 200325008 200325008 200329047 200329048 200330045 | **408.00-00** |
| | • Qualification | 408.02-00 |
| | *• Benefit Distributions*<br>200204048 200210066 | *408.02-01* |
| | • Rollover Contributions<br>200208031 200221048 200245055 200304038 200327064 200317032 200317033 200324059 200332017 ***200334044*** | 408.03-00 |
| | • Individual Retirement Annuity<br>200222032 200225038 200225039 | 408.05-00 |
| | • Distributions<br>200217059 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200242044 200304037 200324059 | 408.06-00 |
| | • Prohibited Transactions<br>200215061 | 408.07-00 |
| | • Nondeductible Contributions<br>200331004 | 408.11-00 |
| | *• Rules*<br>200331004 | *408.11-01* |
| **Section 408A** | **Roth IRA**<br>200331004 | **408A.00-00** |
| **Section 409** | **Qualifications for Tax Credit Employee Stock Ownership Plans**<br>200223066 | **409.00-00** |
| **Section 411** | **Minimum Vesting Standards**<br>200315039 | **411.00-00** |
| **Section 412** | **Minimum Funding Standards**<br>200247059 200312025 200312025 200312025 200312025 200312025 200312025 | **412.00-00** |
| | • Funding Standard Account<br>200225043 | 412.01-00 |
| | • Funding Method<br>200242042 200306038 200306038 | 412.04-00 |
| | • Minimum Funding Waiver<br>200202073 200210064 200214030 200229049 200229049 200229049 200229049 200229049 200230045 200230045 200235034 200235034 200236055 200236055 200242043 200247053 200248028 200249011 200249012 200321025 200321026 200251020 200251020 200251020 200251021 200251021 200251021 200251022 200251022 200251022 200251023 200251023 200251023 200252099 200252099 200301042 200301043 200301044 200305029 200315030 200315036 200315037 200317052 200317053 200317054 200323043 200325006 200325006 200328037 200328039 200328040 200328041 200330044 200331009 200332021 200332022 | 412.06-00 |
| | • Accrued Benefit Waiver<br>200306039 200306039 | 412.07-00 |

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| **Section 413** | **Collectively Bargained Plans** | **413.00-00** |
| | • Deduction Limitations<br>200302050 200302050 200330047 | 413.02-00 |
| | • Plans Maintained by More Than One Employer<br>200306038 200306038 | 413.04-00 |
| **Section 414** | **Definitions and Special Rules**<br>200236046 200236046 200327061 200250039 200313020 200317035 200317038 200317046 200322020 200326036 200326038 | **414.00-00** |
| | • Employees of Controlled Group of Corporation<br>200248029 | 414.02-00 |
| | • Multiemployer Plan<br>200306038 200306038 | 414.04-00 |
| | • Mergers and Consolidations of Plans or Transfers of Plan Assets<br>200230042 200230042 | 414.06-00 |
| | • Governmental Plan<br>200230042 200230042 200244021 200303064 200303064 200307090 200307090 200307093 200307093 200313017 200315038 200331003 | 414.07-00 |
| | • Church Plan<br>200207027 200229050 200229050 200229050 200229050 200229050 200230043 200230043 200235032 200235032 200236048 200236048 200239036 200239036 200239036 200243053 200250041 200251015 200251015 200251015 200252095 200252095 200305031 200307096 200307096 200307097 200307097 200310025 200310025 200310025 200313019 200313023 200317029 200317030 200317039 200320028 200320028 200323048 200326045 200330042 200331010 | 414.08-00 |
| | • Certain Employee Contributions<br>200203076 200204041 200204043 200204049 200204050 200216035 200221058 200221060 200221063 200223070 200224034 200231017 200231017 200236054 200236054 200238052 200238052 200238052 200240054 200240054 200240054 200240054 200241045 200241045 200241045 200241046 200241046 200241046 200241055 200241055 200241055 200241057 200241057 200241057 200245056 200249009 200304039 200304040 200321024 200327068 200301045 200307089 200307089 200307092 200307092 200311041 200312026 200312026 200312026 200312026 200312026 200312026 200316041 200317024 200317034 200318074 200324060 200325007 200325007 200326037 200328043 200333038 200333039 ***200334042*** | 414.09-00 |
| **Section 415** | **Limitations on Benefits and Contributions Under Qualified Plans**<br>200219042 200229051 200229051 200229051 200229051 200229051 200321019 200321020 200317025 200317026 200317047 200322019 200329046 200330046 ***200334041*** | **415.00-00** |
| | • Limitation for Defined Contribution Plans<br>200230044 200230044 ***200334041*** | 415.02-00 |
| | *• Annual Addition*<br>200213033 | *415.02-01* |
| **Section 419** | **Treatment of Funded Welfare Benefit Plans**<br>200203071 200219002 | **419.00-00** |
| | • Welfare Benefit Fund<br>200311037 | 419.03-00 |
| | • Qualified Asset Account<br>200203073 200203074 200203075 | 419.11-00 |
| | • Account Limit | 419.12-00 |

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| | • *Collectively Bargained Funds*<br>200311037 | *419.12-02* |
| | • Aggregation Rules<br>200317036 | 419.13-00 |
| | • Ten or More Employer Plan Exception<br>200219002 | 419.14-00 |
| **Section 419A** | **Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.)**<br>200210025 200317036 | **419A.00-00** |
| **Section 420** | **Transfers to Retiree Health**<br>200301047 200315038 | **420.00-00** |
| **Section 423** | **Employee Stock Purchase Plans**<br>200241001 200241001 200241001 200244006 200307006 200307006 | **423.00-00** |
| **Section 424** | **Definitions and Special Rules** | **424.00-00** |
| | • Modification, Extension or Renewal of Options<br>200207005 | 424.01-00 |
| **Section 444** | **Election of Taxable Year Other Than Required Year** | **444.00-00** |
| | • Procedural Requirements for Making Election<br>200222014 200313006 200332003 | 444.03-00 |
| **Section 446** | **General Rule for Methods of Accounting (Permissible v. Not Permissible)**<br>200225006 200234069 200234069 200234069 200234069 200242001 200310003 200310003 200310003 | **446.00-00** |
| | • Clearly v. Not Clearly Reflecting Income<br>200213004 200242010 | 446.01-00 |
| | • Change of Methods (Permissible v. Not Permissible)<br>200302002 200302002 | 446.04-00 |
| | • *Consent--Form, Time, etc., Requirements*<br>200328001 200328001 200328001 | *446.04-05* |
| | • *Change in Method of Accounting for Depreciation*<br>200206014 200206015 200206021 200208002 200210053 200214003 200216016 200216018 200222022 200229021 200229021 200229021 200229021 200229021 200245038 200246006 200246006 200246006 200248016 200327041 | *446.04-17* |
| | • Method of Accounting; Change of Method; Accrual to Cash (Overall)<br>***200334026*** | 446.14-00 |
| | • Method of Accounting; Insurance Companies (Overall) | 446.20-00 |
| | • *Property and Casualty Insurance Companies*<br>200234001 200234001 200234001 200234001 200234002 200234002 200234002 200234002 | *446.20-02* |
| | • Mark to Market (Section 475)<br>200221008 | 446.25-00 |
| **Section 448** | **Limitation on Use of Cash Method of Accounting** | **448.00-00** |
| | • Farming Business Exception | 448.03-00 |
| | • *Farming Business Defined*<br>200242010 | *448.03-01* |
| | • Nonaccrual of Certain Amounts by Service Providers<br>200232010 | 448.09-00 |

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| **Section 451** | **General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)**<br>200209015 200222003 200225006 200227012 200251009 200251009 200251009 200310003 200310003 200310003 200311043 | **451.00-00** |
| | • Annual Theory<br>200210019 200217052 200234056 200234056 200234056 200234056 | 451.01-00 |
| | • Conditions and Contingencies<br>200236003 200236003 | 451.04-00 |
| | • Tax Refunds<br>200211043 | 451.08-00 |
| | • Prepaid and Advance Income<br>200247035 | 451.13-00 |
| | *• Goods (1.451-5)*<br>200246016 200246016 200246016 | *451.13-04* |
| | • Constructive Receipt<br>200203006 200305018 | 451.14-00 |
| | *• Compensation*<br>200202027 | *451.14-04* |
| | • Accrual Method<br>200247035 | 451.19-00 |
| | • Special Rules for Crop Insurance Proceeds<br>200213026 | 451.23-00 |
| **Section 453** | **Installment Method (Available v. Not Available)**<br>200218034 200326015 | **453.00-00** |
| | • Revocation of Elections<br>200226039 200230016 200230016 200308042 200305014 200308042 200317014 200323009 200329026 200329027 | 453.08-00 |
| | *• Election After Revocation*<br>200250027 | *453.08-01* |
| | • Contingent Payment Sales | 453.09-00 |
| | *• Alternative Basis Recovery*<br>200236036 200236036 | *453.09-01* |
| **Section 457** | **Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations**<br>200205007 200321002 200323017 | **457.00-00** |
| | • Year of Inclusion in Gross Income<br>200202027 200302032 200301032 200302032 200303041 200303041 200303058 200303058 200330011 200330033 | 457.01-00 |
| | • Eligible Deferred Compensation Plan Defined<br>200303041 200303041 200330033 | 457.05-00 |
| | *• Plan*<br>200303058 200303058 | *457.05-01* |
| | *• Tax Exempt Organization*<br>200302015 200302015 200330011 | *457.05-03* |
| | • Definitions | 457.08-00 |
| | *• Eligible Employer*<br>200313017 | *457.08-01* |

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| | • *Substantial Risk of Forfeiture*<br>200321002 | *457.08-07* |
| | • Special Rules | 457.09-00 |
| | • *Length of Service Award Plans*<br>200224002 | *457.09-08* |
| | • Ineligible Plans<br>200229001 200229001 200229001 200229001 200229001 200302032 200321002 200301032 200302032 | 457.10-00 |
| | • Exclusive Benefit Set-Asides | 457.12-00 |
| | • *Custodial Accounts and Contracts*<br>200303058 200303058 | *457.12-02* |
| **Section 460** | **Special Rules for Long-Term Contracts**<br>200202045 | **460.00-00** |
| | • Definition of Long-Term Contract (See Also 451)<br>200202045 | 460.05-00 |
| **Section 461** | **General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)**<br>200203004 200208004 200209010 200209017 200219014 200225006 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200243022 200243024 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013 | **461.00-00** |
| | • Accrual Method<br>200236007 200236007 | 461.01-00 |
| | • Incurred Liabilities<br>200216013 | 461.06-00 |
| **Section 465** | **Deductions Limited to Amount at Risk**<br>200237003 200324002 200328029 200328029 | **465.00-00** |
| **Section 468** | **Special Rules for Mining and Solid Waste Reclamation and Closing Costs**<br>200235021 200235021 | **468.00-00** |
| **Section 468A** | **Special Rules for Decommissioning Cost**<br>200207016 200208004 200209010 200218019 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200238046 200238046 200238046 200243022 200243024 200246012 200246012 200246012 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013 200318031 200318033 200318034 200318037 200318038 200323034 | **468A.00-00** |
| | • Income and Deductions of the Taxpayer | 468A.03-00 |
| | • *Formulas or Other Methods*<br>200201033 200201033 200202025 200203008 200203038 200203039 200203040 200203062 200203064 200203065 200232021 200232022 200245044 200245045 200302021 200302023 200302027 200302028 200302041 200302021 200302023 200302027 200302028 200302041 | *468A.03-04* |
| | • Ruling Amount | 468A.04-00 |

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| | • *Revised Schedules* 200201033 200201033 200202025 200202035 200203008 200203038 200203039 200203040 200203062 200203064 200203065 200210036 200210039 200232021 200232022 200236034 200236034 200239010 200239010 200240009 200240009 200240009 200240009 200241025 200241025 200241025 200245044 200245045 200302021 200302023 200302027 200302028 200302041 200327042 200302021 200302023 200302027 200302028 200302041 200323004 200323005 200323008 200326019 | *468A.04-02* |
| | • Nuclear Power Plant | 468A.06-00 |
| | • *Disposition of Interest* 200246013 200246013 200246013 | *468A.06-03* |
| **Section 468B** | **Special Rules For Designated Settlement Funds** 200213015 200222001 200243034 200316040 | **468B.00-00** |
| | • Taxation of Designated Settlement Funds 200329045 | 468B.02-00 |
| | • Definitions | 468B.04-00 |
| | • *Designated Settlement Fund* 200242035 | *468B.04-02* |
| **Section 469** | **Passive Activity Losses and Credits Limited** 200243025 | **469.00-00** |
| | • Passive Activity Defined 200206016 200234049 200234049 200234049 200234049 200303052 200303052 200332004 | 469.03-00 |
| **Section 471** | **General Rule for Inventories** 200242010 | **471.00-00** |
| | • Items Includible v. Not Includible in Inventory 200203001 | 471.09-00 |
| **Section 472** | **Last-In, First-Out Inventories** | **472.00-00** |
| | • Election 200223005 200223017 200234048 200234048 200234048 200234048 200234052 200234052 200234052 200234052 200327017 200326013 200329042 | 472.01-00 |
| | • LIFO Conformity Requirement 200239032 200239032 200239032 | 472.05-00 |
| | • Inventory Price Index Method 200328001 200328001 200328001 | 472.09-00 |
| **Section 475** | **Mark to Market Accounting Method for Dealers in Securities** | **475.00-00** |
| | • Securities Traders 200209052 200209053 200209054 200304006 | 475.08-00 |
| **Section 481** | **Adjustments Required by Changes in Method of Accounting** 200209025 | **481.00-00** |
| **Section 482** | **Allocation of Income and Deductions Among Taxpayers** 200205003 200206006 200217021 200224011 200237003 200238022 200238022 200238022 200238025 200238025 200238025 | **482.00-00** |
| | • Services 200230001 200230001 | 482.09-00 |
| | • Transfer or Use of Intangibles 200230001 200230001 | 482.11-00 |

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| | • *Cost Sharing Agreements*<br>200225009 | *482.11-08* |
| | • Allocation of Net Income<br>200203053 | 482.13-00 |
| | • Allocation of Deductions<br>200203053 | 482.17-00 |
| | • Collateral Effects of Allocation | 482.22-00 |
| | • *Constructive Dividend*<br>***200334001*** | *482.22-02* |
| | • *Capital Contribution*<br>***200334001*** | *482.22-03* |
| | • Rev. Proc. 65-17<br>200229019 200229019 200229019 200229019 200229019 | 482.23-00 |
| **Section 501** | **Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)**<br>200217044 200230018 200230018 200236049 200236049 200244028 200245064 200307094 200307094 200317035 200317038 200333008 | **501.00-00** |
| | • Title-Holding Company<br>200214035 200214036 | 501.02-00 |
| | • Religious, Charitable, etc., Institutions and Community Chest<br>200211051 200216037 200222030 200225042 200304036 200321021 200333034 | 501.03-00 |
| | • *Foundations*<br>200204039 200205048 200205049 200206057 200218036 200218041 200218042 200219036 200219039 200221050 200222034 200225042 200232036 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238050 200238050 200238050 200241056 200241056 200241056 200324057 200331005 200331006 200331007 200331008 | *501.03-02* |
| | • *Educational Organizations*<br>200203069 200225046 200236051 200236051 200243056 200304036 | *501.03-08* |
| | • *Homes for Aged and Related Organizations (See Also 0501.04-02)*<br>200326041 200326042 200326043 | *501.03-10* |
| | • *Hospitals and Health Clinics (See Also 0501.06-03)*<br>200203070 200206058 200211051 200214035 200214036 200216036 200218037 200233025 200238051 200238051 200238051 200240053 200240053 200240053 200240053 200241050 200241050 200241050 200245057 200304041 200304042 200327065 200327067 200305032 200311042 200316043 200325003 200325003 200325004 200325004 | *501.03-11* |
| | • *Labor Organizations (See Also 0501.05-00)*<br>200233024 | *501.03-12* |
| | • *Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)*<br>200325005 200325005 | *501.03-15* |
| | • *Scholarships, Endowment Funds and Trusts, Student Loans*<br>200247056 200332018 | *501.03-22* |
| | • *Scientific Organizations*<br>200326035 | *501.03-24* |
| | • *Social Welfare Groups (See Also 0501.04-00)*<br>200211052 200249014 200304036 | *501.03-25* |

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| | • *State Instrumentalities*<br>200216037 | *501.03-26* |
| | • *Testing for Public Safety*<br>200215057 200215058 200215059 200215060 | *501.03-28* |
| | • *Organizational and Operational Tests*<br>200218036 200218041 200218042 200219036 200219039 200225046 200333034 | *501.03-30* |
| | • *Limitation of Beneficiaries*<br>200332018 | *501.03-31* |
| | • Civic Leagues and Social Welfare Groups (See Also 0501.03-25) | 501.04-00 |
| | • *Local Associations of Employees*<br>200219037 | *501.04-01* |
| | • Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade<br>200223067 200333031 200333032 200333033 | 501.06-00 |
| | • Fraternal Beneficiary Societies (See Also 0501.03-09)<br>200222032 200225038 200225039 | 501.08-00 |
| | • Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)<br>200204045 200225041 200302052 200327063 200327066 200301047 200302052 200317036 | 501.09-00 |
| | • *Permissible Benefits*<br>200211053 200311037 | *501.09-01* |
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| | • *Inurement*<br>200203073 200203074 200203075 200211053 200223068 | *501.09-03* |
| | • Income Inures v. does Not Inure to Private Individual<br>200230005 200230005 | 501.32-00 |
| **Section 502** | **Feeder Organizations (Exempt v. Not Exempt)** | **502.00-00** |
| | • Section 501 (c)(3) Organizations<br>200241050 200241050 200241050 | 502.01-00 |
| **Section 507** | **Termination of Private Foundation Status**<br>200201035 200201035 200201036 200201036 200204042 200204053 200205048 200205049 200206057 200215054 200215055 200215056 200216032 200216033 200219043 200219044 200221064 200221065 200221066 200221067 200221068 200221069 200226045 200229052 200229052 200229052 200229052 200229052 200229053 200229053 200229053 200229053 200229053 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238048 200238048 200238048 200238049 200238049 200238049 200238050 200238050 200238050 200241049 200241049 200241049 200241056 200241056 200241056 200242045 200242046 200243051 200243057 200244024 200244026 200244027 200245054 200246035 200246035 200246035 200247057 200247060 200302049 200304025 200302049 200313021 200313022 200324035 200333013 200333036 200333037 | **507.00-00** |
| | • Termination Under Section 507(a)(2)(A)<br>200221050 | 507.02-00 |
| | • Termination Under Section 507(b)(1)(A)<br>200225045 | 507.03-00 |

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| | • Termination Under Section 507(b)(1)(B)<br>200204039 200220030 200225045 | 507.04-00 |
| | • Liability of Transferee Organizations<br>200204039 200221050 | 507.05-00 |
| | • Imposition of Tax<br>200204039 | 507.06-00 |
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| **Section 508** | **Special Rules With Respect to Section 501 (c)(3) Organizations**<br>200226012 | **508.00-00** |
| **Section 509** | **Private Foundation Defined**<br>200326041 200326042 200326043 | **509.00-00** |
| | • Exceptions to Private Foundation Status<br>200316043 | 509.02-00 |
| | *• Publicly Supported Organizations*<br>200325005 200325005 | *509.02-01* |
| | *• Supporting Organizations*<br>200204040 200208027 200215048 200218037 | *509.02-02* |
| | • Continuation of Private Foundation Status<br>200205048 200205049 200206057 200216032 200216033 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238050 200238050 200238050 200241049 200241049 200241049 200241056 200241056 200241056 | 509.03-00 |
| **Section 511** | **Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)**<br>200211051 200213021 200214035 200214036 200215057 200215058 200215059 200215060 200216036 200225044 200233031 200311038 200311039 200312003 200312003 200312003 200312003 200312003 200312003 200312004 200312004 200312004 200312004 200312004 200326035 200326041 200326042 200326043 | **511.00-00** |
| | • Organizations Subject to Tax<br>200236049 200236049 | 511.01-00 |
| | • Section 501(c)(2) Corporations<br>200214035 200214036 | 511.02-00 |
| **Section 512** | **Unrelated Business Taxable Income (Taxable v. Not Taxable)**<br>200208027 200211051 200213027 200214035 200214036 200216036 200220028 200223067 200233024 200233031 200236049 200236049 200237027 200242041 200243056 200304003 200304004 200304005 200301030 200301047 200303062 200303062 200320026 200320026 200328042 200328045 200328046 200328048 | **512.00-00** |
| | • Exception, Additions, and Limitations on Unrelated Income<br>200225046 200234071 200234071 200234071 200234071 200321021 200325005 200325005 | 512.01-00 |
| | *• Rents and Royalties*<br>200219037 200222030 200225046 200241050 200241050 200241050 200326035 | *512.01-01* |
| | • Partnerships<br>200206058 200218037 200304041 200304042 200251016 200251016 200251016 200251017 200251017 200251017 200251018 200251018 200251018 200325003 200325003 200325004 200325004 | 512.02-00 |

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| | • Definitions | 512.09-00 |
| | • *General*<br>200225044 200250042 200252096 200252096 | *512.09-01* |
| | • *Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)*<br>200223068 200311037 200314030 200317036 | *512.09-03* |
| | • Modifications<br>200246032 200246032 200246032 200315028 200315032 200315034 200315035 | 512.10-00 |
| **Section 513** | **Unrelated v. Not Unrelated Trade or Business**<br>200203069 200204051 200206058 200211051 200213027 200214035 200214036 200216037 200218037 200222031 200222032 200225038 200225039 200225044 200230005 200230005 200236049 200236049 200236051 200236051 200304036 200304041 200304042 200301048 200307094 200307094 200313024 200314031 200325003 200325003 200325004 200325004 200325005 200325005 200333031 200333032 200333033 200333034 | **513.00-00** |
| | • Advertising, etc., Activities<br>200225046 200303062 200303062 | 513.02-00 |
| | • Cooperatives<br>200223067 | 513.03-00 |
| | • Sales and Service to Public<br>200222030 200309031 | 513.04-00 |
| **Section 514** | **Unrelated Debt-Financed Income**<br>200213027 200214035 200214036 200216036 200233031 200233032 200235042 200235042 200237027 200314031 200320027 200320027 | **514.00-00** |
| | • Definitions--Debt-Financed Property<br>200211052 200315028 200315032 200315034 200315035 200320026 200320026 200320027 200320027 | 514.06-00 |
| | • Acquisition Indebtedness<br>200224014 200233023 200318076 200320027 200320027 | 514.07-00 |
| **Section 528** | **Certain Homeowners Associations**<br>200203027 | **528.00-00** |
| **Section 529** | **Qualified State Tuition Programs**<br>200214032 200231020 200231020 200232035 200311034 | **529.00-00** |
| **Section 561** | **Deduction v. Not a Deduction for Dividends Paid** | **561.00-00** |
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| **Section 562** | **Dividends Eligible v. Not Eligible for Dividends-Paid Deduction** | **562.00-00** |
| | • General Rule<br>200332005 | 562.01-00 |
| | • Preferential Dividends<br>200213017 | 562.03-00 |
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| | • General Rule | 565.01-00 |
| | • *Making and Filing Consents*<br>200240022 200240022 200240022 200240022 200302034 200302034 200324031 200326026 | *565.01-02* |

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| Section 613 | **Percentage Depletion**<br>200219004 | **613.00-00** |
| | • Gross Income From Property | 613.02-00 |
| | • *Representative Market or Field Price*<br>200308001 200308001 | *613.02-06* |
| | • *Proportionate Profits*<br>200308001 200308001 | *613.02-07* |
| Section 631 | **Gain or Loss in the Case of Timber, Coal, or Domestic Iron Ore** | **631.00-00** |
| | • Election to Consider Cutting as Sale or Exchange<br>200229007 200229007 200229007 200229007 200229007 | 631.01-00 |
| | • *Fair Market Value of Timber (See Also 611.07-02 et seq.)*<br>200229007 200229007 200229007 200229007 200229007 | *631.01-01* |
| Section 636 | **Income Tax Treatment of Mineral Production Payments**<br>200240036 200240036 200240036 200240036 | **636.00-00** |
| Section 641 | **Imposition of Tax**<br>200229018 200229018 200229018 200229018 200229018 200240010 200240010 200240010 200240010 | **641.00-00** |
| | • Termination of Estates and Trusts<br>200226031 | 641.03-00 |
| Section 642 | **Special Rules for Credits and Deductions**<br>200240027 200240027 200240027 200240027 | **642.00-00** |
| | • Charitable Deduction<br>200252032 200252032 200328030 200328030 200328030 | 642.03-00 |
| | • *Paid or Permanently Set Aside*<br>200221011 | *642.03-03* |
| | • *Pooled Income Funds*<br>200214017 200214018 200252066 200252066 200329031 200329035 | *642.03-06* |
| Section 643 | **Definitions Applicable to Subparts A, B, C, and D** | **643.00-00** |
| | • Income Defined<br>200210002 200226015 | 643.02-00 |
| | • Multiple Trusts<br>200209007 200209008 200210056 200210061 | 643.06-00 |
| Section 645 | **Certain Revocable Trusts Treated as Part of Estate (Re-numbered from sec. 646 in RRA of 1998)**<br>200329018 200329019 | **645.00-00** |
| Section 651 | **Deductions for Trusts Distributing Current Income Only**<br>200240010 200240010 200240010 200240010 200242037 | **651.00-00** |
| Section 661 | **Deduction for Estates and Trusts Accumulating Income or Distributing Corpus**<br>200207018 200240010 200240010 200240010 200240010 200242037 | **661.00-00** |
| | • Amounts Paid, Credited, or Required to Be Distributed<br>200210002 200226031 | 661.01-00 |
| Section 662 | **Inclusion of Amounts in Gross Income of Beneficiaries of Estates and TrustsAccumulating Income or Distributing Corpus**<br>200210002 | **662.00-00** |
| Section 663 | **Special Rules Applicable to Sections 661 and 662** | **663.00-00** |

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| | • 65-Day Rule<br>200250003 | 663.04-00 |
| | • Separate Share Rule<br>200210002 | 663.05-00 |
| **Section 664** | **Charitable Remainder Trusts**<br>200202078 200203034 200205008 200207026 200219012 200221042 200229046 200229046 200229046 200229046 200229046 200230004 200230004 200240012 200240012 200240012 200240012 200245058 200304025 200250042 200251010 200251010 200251010 200252096 200252096 200301020 200324023 200333013 | **664.00-00** |
| | • Character of Distribution<br>200215032 | 664.01-00 |
| | • Definitions<br>200218008 | 664.03-00 |
| | • *Charitable Remainder Unitrust*<br>200232015 200233005 200233006 200233007 200233008 200234038 200234038 200234038 200234038 200240012 200240012 200240012 200240012 200244011 200251016 200251016 200251016 200251017 200251017 200251017 200251018 200251018 200251018 200305023 200306008 200306008 200306009 200306009 200326039 200326040 | *664.03-02* |
| | • *Unitrust With Income Exception*<br>200215042 | *664.03-03* |
| **Section 671** | **Trust Income, Deductions, and Credits Attributable to Grantors and OthersAs Substantial Owners**<br>200209007 200209008 200210018 200227022 200247013 200328030 200328030 200328030 200329018 200329019 | **671.00-00** |
| | • Persons Treated as Grantors<br>200209015 200227020 200239035 200239035 200239035 200323015 | 671.02-00 |
| | • Method of Reporting<br>200207007 | 671.04-00 |
| **Section 672** | **Definitions and Rules**<br>200243031 | **672.00-00** |
| | • Related or Subordinate Party<br>200229013 200229013 200229013 200229013 200229013 | 672.02-00 |
| **Section 676** | **Power to Revoke**<br>200209015 | **676.00-00** |
| **Section 677** | **Income for Benefit of Grantor**<br>200222003 | **677.00-00** |
| **Section 678** | **Person Other Than Grantor Treated as Substantial Owner**<br>200235007 200235007 200235008 200235008 200235009 200235009 200238004 200238004 200238004 200238005 200238005 200238005 200238006 200238006 200238006 200238007 200238007 200238007 200238008 200238008 200238008 200238009 200238009 200238009 200238010 200238010 200238010 200238011 200238011 200238011 200238012 200238012 200238012 | **678.00-00** |
| **Section 691** | **Recipients of Income in Respect of Decedents**<br>200209026 200221011 200230018 200230018 200234019 200234019 200234019 200234019 | **691.00-00** |
| | • Deduction for Estate Tax<br>200247001 200303010 200303010 200316008 | 691.03-00 |
| **Section 701** | **Partners, Not Partnerships, Subject to Tax**<br>200246014 200246014 200246014 | **701.00-00** |

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| | • Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2<br>200205021 200242004 200250013 | 701.01-00 |
| **Section 702** | **Income and Credits of Partner**<br>200214016 | **702.00-00** |
| | • Partner's Distributive Share | 702.01-00 |
| | • *Credits*<br>200215005 200215017 200216003 200216004 200216011 200216015 | *702.01-09* |
| | • Character of Items<br>200323015 | 702.07-00 |
| **Section 704** | **Partner's Distributive Share**<br>200203043 200203044 200203046 200203047 200203048 200203049 200203050 200203051 200203052 200204013 200204015 200204016 200204017 200204018 200204023 200214016 | **704.00-00** |
| | • Partnership Agreement<br>200210047 200329001 | 704.01-00 |
| | • *Economic Effect*<br>200323015 | *704.01-02* |
| **Section 707** | **Transactions Between Partner and Partnership**<br>200246014 200246014 200246014 | **707.00-00** |
| | • Not in Capacity as Partner<br>200250013 200301004 | 707.01-00 |
| **Section 708** | **Continuation of Partnership**<br>200219008 | **708.00-00** |
| | • Termination<br>200214016 | 708.01-00 |
| **Section 721** | **Nonrecognition of Gain or Loss on Contributions**<br>200210047 200211017 200214016 200308033 200252014 200252014 200308033 200310026 200310026 200310026 200317011 200333020 | **721.00-00** |
| **Section 722** | **Basis of Contributing Partner's Interest**<br>200214016 | **722.00-00** |
| **Section 723** | **Basis of Property Contributed to Partnership**<br>200214016 | **723.00-00** |
| **Section 731** | **Extent of Recognition of Gain or Loss on Distribution**<br>200223036 200223037 200223038 200223039 200223040 200223041 200223042 200223043 200223044 200223045 200308033 200308033 | **731.00-00** |
| **Section 743** | **Optional Adjustments to Basis of Partnership Property**<br>200234006 200234006 200234006 200234006 | **743.00-00** |
| **Section 752** | **Treatment of Certain Liabilities**<br>200233018 200242004 200246014 200246014 200246014 200328029 200328029 | **752.00-00** |
| **Section 754** | **Manner of Electing Optional Adjustment to Basis of Partnership Property**<br>200202022 200316021 | **754.00-00** |
| | • Timeliness of Election<br>200202053 200202055 200205025 200209046 200215011 200229028 200229028 200229028 200229028 200229028 200234031 200234031 200234031 200234031 200234032 200234032 200234032 200234032 200234033 200234033 200234033 200234033 200234034 200234034 200234034 200234034 200234035 200234035 200234035 200234035 200248015 200249005 200252079 200252079 200252082 200252082 200314013 200316006 200318040 200318059 200323001 200326005 200326008 200326009 200326010 200326011 200328014 200328014 200328014 | 754.02-00 |

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| | *• Organizations Treated as a Partnership*<br>200202022 | *761.01-01* |
| | *• Organizations Not Treated as a Partnership*<br>200216005 | *761.01-02* |
| | *• Investing Partnership*<br>200305025 200305026 | *761.01-03* |
| **Section 775** | **Electing Large Partnership Defined**<br>200221020 | **775.00-00** |
| **Section 804** | **Life Insurance Deductions**<br>***200334005*** | **804.00-00** |
| **Section 807** | **Rules for Certain Reserves**<br>200328006 200328006 200328006 | **807.00-00** |
| | • Items Taken Into Account<br>200325001 200325001 | 807.02-00 |
| **Section 812** | **Definitions of Company's Share and Policyholder's Share**<br>200330002 | **812.00-00** |
| **Section 817** | **Treatment of Variable Contracts**<br>200221036 200223012 200244001 | **817.00-00** |
| | • Variable Contract Defined<br>200206047 200246022 200246022 200246022 200248021 | 817.04-00 |
| | • Other Special Rules<br>200308032 200308032 | 817.06-00 |
| | • Treatment Nondiversified Contracts | 817.08-00 |
| | *• Look-Through Diversification*<br>200244016 200308032 200308032 | *817.08-04* |
| **Section 831** | **Tax On Insurance Companies Other Than Life Insurance Companies**<br>200202002 200332014 | **831.00-00** |
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| **Section 832** | **Insurance Company Taxable Income**<br>200234001 200234001 200234001 200234001 200234002 200234002 200234002 200234002 200237010 | **832.00-00** |
| | • Premiums Earned<br>200203016 200330009 | 832.05-00 |
| | • Reduction of Deduction<br>200234013 200234013 200234013 200234013 | 832.07-00 |
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| **Section 833** | **Treatment of Blue Cross Blue Shield Organizations**<br>200201004 200201004 | **833.00-00** |

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| **Section 847** | **Special Estimated Tax Payments**<br>200222039 | **847.00-00** |
| **Section 848** | **Capitalization of Policy Acquisition Expenses** | **848.00-00** |
| | • Specified Policy Acquisition Expenses<br>***200334005*** | 848.03-00 |
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| **Section 855** | **Dividends Paid by Regulated Investment Company After Close of Taxable Year**<br>200206027 200302006 200327028 200302006 200329005 200329017 200330025 200333004 | **855.00-00** |
| **Section 856** | **Definition of Real Estate Investment Trust**<br>200225033 200226013 200234054 200234054 200234054 200234054 200320018 200320018 | **856.00-00** |
| | • Income Requirements<br>200236037 200236037 200310014 200310014 200310014 | 856.01-00 |
| | • Rents From Real Property<br>200234054 200234054 200234054 200234054 200327048 200320023 200320023 | 856.04-00 |
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| **Section 857** | **Taxation of Real Estate Investment Trusts and Their Beneficiaries** | **857.00-00** |
| | • Requirements to be Taxed as a REIT<br>200213017 | 857.01-00 |
| **Section 860G** | **Other Definitions and Special Rules** | **860G.00-00** |
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| **Section 861** | **Income From Sources Within the U.S.** | **861.00-00** |
| | • Gross Income From Sources Within U.S. | 861.01-00 |
| | *• Allocation to U.S. Source*<br>200217002 | *861.01-01* |
| | • Rents and Royalties<br>200222011 | 861.05-00 |
| | • Allocation and Apportionment of Deductions (In General)<br>200215010 | 861.08-00 |
| | *• Allocation*<br>200234020 200234020 200234020 200234020 200235022 200235022 200241014 200241014 200241014 | *861.08-01* |
| | *• Apportionment*<br>200203020 200241014 200241014 200241014 | *861.08-02* |
| | *• Research and Experimental Expenditures -- Allocation*<br>200207012 | *861.08-05* |
| | *• Research and Experimental Expenditures -- Apportionment -- Sales Method*<br>200207012 | *861.08-06* |
| | *• Research and Experimental Expenditures -- Apportionment -- Gross Income Method*<br>200207012 | *861.08-07* |
| | • Allocation and Apportionment of Interest Expense (In General) | 861.09-00 |

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| | • Allocation Apportionment of Research and Experimental Expenditures (In General)<br>200207012 200243020 | 861.15-00 |
| **Section 862** | **Income From Sources Without U.S.**<br>200222011 | **862.00-00** |
| **Section 864** | **Definitions**<br>200224003 | **864.00-00** |
| | • Rules for Allocating Interest, etc. (See Also 861.08 through 861.14)<br>200201009 200201009 | 864.04-00 |
| **Section 871** | **Tax on Nonresident Alien Individuals** | **871.00-00** |
| | • Tax on Nonresident Aliens | 871.02-00 |
| | • *Social Security Benefits*<br>200235026 200235026 | *871.02-06* |
| **Section 877** | **Expatriation to Avoid Tax**<br>200211015 200221037 200304007 200307003 200307003 200309023 200316037 200324021 200332024 | **877.00-00** |
| | • Principal Purpose--the Avoidance of Tax<br>200201029 200201029 200206029 200207001 200208001 200208015 200209027 200209030 200210005 200211033 200212018 200212019 200212020 200214013 200214022 200214024 200215044 200216019 200217043 200218002 200218024 200218028 200218032 200219031 200219033 200220017 200222027 200224015 200224024 200225011 200225035 200227030 200229012 200229012 200229012 200229012 200229012 200230021 200230021 200234046 200234046 200234046 200234046 200234060 200234060 200234060 200234060 200235003 200235003 200235014 200235014 200236029 200236029 200236033 200236033 200238013 200238013 200238013 200238014 200238014 200238014 200238015 200238015 200238015 200239027 200239027 200239027 200240041 200240041 200240041 200240041 200241010 200241010 200241010 200242011 200242012 200245033 200246025 200246025 200246025 200247041 200304008 200321011 200321014 200250025 200250032 200250034 200250035 200252080 200252080 200303059 200303059 200306011 200306011 200306036 200306036 200306037 200306037 200307083 200307083 200309025 200310002 200310002 200310002 200310008 200310008 200310008 200310020 200310020 200310020 200312014 200312014 200312014 200312014 200312014 200312014 200314025 200314026 200318041 200318054 200318055 200320021 200320021 200323027 200323029 200323030 200326033 200328028 200328028 200328028 200328031 200328031 200328031 200329033 200329034 200330036 | 877.01-00 |
| | • Ruling Submission by Expatriating Long-Term Resident<br>200210049 200210050 200216020 200216021 200221039 200234036 200234036 200234036 200234036 200329025 | 877.08-00 |
| **Section 881** | **Tax on Income of Foreign Corporations Not Connected with United States Business**<br>200206008 200227006 | **881.00-00** |
| | • Repeal of Tax On Interest of Foreign Corporations Received From Certain Portfolio Debt Investments | 881.02-00 |
| | • *Exclusion of Interest Received By CFC From Related Person*<br>200203026 | *881.02-10* |
| **Section 882** | **Tax on Income of Foreign Corporations Connected with United States Business** | **882.00-00** |

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|---|---|---|
| | • Interest deductions | 882.07-00 |
| | • *Liability/Asset Ratio*<br>200232025 | *882.07-02* |
| **Section 884** | **Branch Tax**<br>200323033 | **884.00-00** |
| **Section 892** | **Income of Foreign Governments and of International Organizations** | **892.00-00** |
| | • Foreign Governments Qualifying For Exemption Under Section 892 | 892.01-00 |
| | • *Controlled Entities of a Foreign Sovereign*<br>200216025 | *892.01-02* |
| | • Exempt vs. Nonexempt Income Under Section 892<br>200243003 | 892.02-00 |
| **Section 894** | **Income Affected by Treaty**<br>200209026 | **894.00-00** |
| **Section 897** | **Disposition of Investment in United States Real Property** | **897.00-00** |
| | • U.S. Real Property Interest<br>200201023 200201023 200304021 200304022 200305027 | 897.02-00 |
| | • Coordination With Nonrecognition Provisions Such As Exchange of U.S. Real Property Interest By Nonresident Alien Individual or Foreign Corporation<br>200326032 | 897.06-00 |
| **Section 901** | **Taxes of Foreign Countries and of Possessions of U.S.**<br>200225032 200302042 200302042 | **901.00-00** |
| | • Allowance of Credit | 901.01-00 |
| | • *Dual Capacity Taxpayers*<br>200331001 | *901.01-04* |
| | • Foreign Taxes on Mineral Income<br>200302042 200302042 | 901.04-00 |
| **Section 903** | **Credit for Taxes in Lieu of Income, etc., Taxes** | **903.00-00** |
| | • Substitution Requirement<br>200331001 | 903.40-00 |
| **Section 904** | **Limitation on Credit** | **904.00-00** |
| | • Separate Application of Section With Respect to Certain Categories - Income | 904.03-00 |
| | • *Active Rents/Royalties*<br>200203053 | *904.03-02* |
| | • *Look-Through Rules*<br>200206010 | *904.03-20* |
| | • *Apportionment to more than one separate category*<br>200210026 | *904.03-31* |
| **Section 911** | **Citizens or Residents of the United States Living Abroad** | **911.00-00** |
| | • Election<br>200202072 200226010 | 911.11-00 |
| | • *Reelection*<br>200230012 200230012 200248025 | *911.11-03* |
| **Section 921** | **Exempt Foreign Trade Income Excluded from Gross Income**<br>200241014 200241014 200241014 | **921.00-00** |

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| **Section 925** | **Transfer Pricing Rules**<br>200215003 | **925.00-00** |
| | • Computation of Transfer Pricing<br>200237024 | 925.01-00 |
| | *• Election of Grouping*<br>200227014 200305008 | *925.01-01* |
| **Section 927** | **Other Definitions and Special Rules** | **927.00-00** |
| | • Definition of Export Property<br>200231014 200231014 | 927.01-00 |
| | • Election and Termination of Election<br>200221040 200321009 | 927.04-00 |
| **Section 933** | **Income From Sources Within Puerto Rico**<br>200215019 | **933.00-00** |
| **Section 952** | **Subpart F Income Defined**<br>200305016 | **952.00-00** |
| **Section 953** | **Insurance Income** | **953.00-00** |
| | • Election by Foreign Insurance Company to be Treated as Domestic Corporation<br>200201021 200201021 200242023 200246022 200246022 200246022 200311001 | 953.06-00 |
| **Section 954** | **Foreign Base Company Income**<br>200327052 | **954.00-00** |
| | • Foreign Personal Holding Company Income<br>200206010 200224007 200305016 | 954.02-00 |
| | • Foreign Base Company Sales Income<br>200220005 | 954.03-00 |
| **Section 955** | **Withdrawal Previously Excluded Subpart F Income From Qualified Investment** | **955.00-00** |
| | • Shipping Income | 955.02-00 |
| | *• Related Group Elections*<br>200235010 200235010 | *955.02-01* |
| **Section 956** | **Investment of Earnings in U.S. Property**<br>200216022 | **956.00-00** |
| | • U.S. Property Defined<br>200229030 200229030 200229030 200229030 200229030 | 956.03-00 |
| | • Pledges and Guarantees<br>200216022 | 956.05-00 |
| **Section 960** | **Special Rules for Foreign Tax Credit** | **960.00-00** |
| | • Taxes Paid by Foreign Corporation and not Previously Deemed Paid by Domestic Corporation<br>200223022 | 960.03-00 |
| **Section 962** | **Election by Individuals to be Subject to Tax at Corporate Rates**<br>200247033 200247034 | **962.00-00** |
| **Section 985** | **Functional Currency**<br>200221017 200303021 200303021 | **985.00-00** |
| **Section 988** | **Treatment of Certain Foreign Currency Transactions**<br>200206006 200237003 | **988.00-00** |

**Section 1001** **Determination of Amount of and Recognition of Gain or Loss** **1001.00-00**
200202033 200207018 200209007 200209008 200210018 200210056 200210061 200213011 200213014 200215032 200217024 200217036 200217037 200221032 200223019 200224001 200226042 200229018 200229018 200229018 200229018 200229018 200229046 200229046 200229046 200229046 200229046 200231011 200231011 200234043 200234043 200234043 200234043 200236030 200236030 200238034 200238034 200238034 200238041 200238041 200238041 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200242008 200244008 200321015 200327063 200327066 200301020 200303027 200303027 200306010 200306010 200307009 200307009 200307010 200307010 200307011 200307011 200307012 200307012 200307013 200307013 200307014 200307014 200307015 200307015 200307016 200307016 200307017 200307017 200307018 200307018 200307019 200307019 200307020 200307020 200307021 200307021 200307022 200307022 200307023 200307023 200307024 200307024 200307025 200307025 200307026 200307026 200307027 200307027 200307028 200307028 200307029 200307029 200307030 200307030 200307031 200307031 200307032 200307032 200307033 200307033 200307034 200307034 200307035 200307035 200307036 200307036 200307037 200307037 200307038 200307038 200307039 200307039 200307040 200307040 200307041 200307041 200307042 200307042 200307043 200307043 200307044 200307044 200307045 200307045 200307046 200307046 200307047 200307047 200307048 200307048 200307049 200307049 200307050 200307050 200307051 200307051 200307052 200307052 200307053 200307053 200307054 200307054 200307055 200307055 200307056 200307056 200307057 200307057 200307058 200307058 200307059 200307059 200307060 200307060 200307061 200307061 200307062 200307062 200313002 200314007 200314021 200315001 200315015 200318064 200319004 200319004 200319005 200319005 200324035 200324051 ***200334030***

• Allocation of Sales Price 1001.01-00
200315040

• Amount Realized 1001.02-00
200244009

• *Real Property Taxes Paid by the Purchaser* *1001.02-02*
200303023 200303023 200328034 200328034 200328034 200328035 200328035 200328035

• *Property Differing Materially* *1001.02-07*
200210029 200227020

**Section 1012** **Basis of Property--Costs** **1012.00-00**

• Liabilities Assumed as Purchase Price 1012.06-00
200208004 200209010 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200243022 200243024 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013 200326034

• Property Received From Services 1012.10-00
200244008

**Section 1014** **Basis of Property Acquired From a Decedent** **1014.00-00**
200240018 200240018 200240018 200240018 200311030

• Appreciated Property Acquired By Decedent by Gift Within One Year of Death 1014.06-00
200210051

**Section 1015** **Basis of Property Acquired by Gift or Transfer in Trust** **1015.00-00**
200202033 200221032 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200319004 200319004 200319005 200319005 200333013

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|---|---|---|
| | • Transfer in Trust After December 31, 1920<br>200213014 200324051 | 1015.03-00 |
| | *• Basis in Hands of Trustee or Beneficiaries of an Irrevocable Trust*<br>200313002 | *1015.03-01* |
| **Section 1016** | **Adjustment v. No Adjustment to Basis** | **1016.00-00** |
| | • Improvements, Additions, Other Capital Charges<br>200229014 200229014 200229014 200229014 200229014 | 1016.07-00 |
| **Section 1031** | **Exchange of Property Held for Productive Use or Investment**<br>200201007 200201007 200203033 200203042 200208004 200209010 200241013 200241013 200241013 200242009 200327039 200251008 200251008 200251008 200251014 200251014 200251014 200329021 | **1031.00-00** |
| | • Like Kind Property<br>200224004 | 1031.02-00 |
| | • Like Kind Real Estate<br>200219006 | 1031.03-00 |
| | • Deferred Exchanges<br>200211016 200236026 200236026 200240049 200240049 200240049 200240049 200241016 200241016 200241016 | 1031.05-00 |
| | • Basis<br>200244010 | 1031.08-00 |
| **Section 1032** | **Exchange of Stock for Property (Recognition v. Nonrecognition)**<br>200232028 | **1032.00-00** |
| **Section 1033** | **Involuntary Conversion**<br>200236003 200236003 200246015 200246015 200246015 200315021 | **1033.00-00** |
| | • General Rule<br>200322017 | 1033.01-00 |
| | • Definition of Involuntary Conversion Events<br>200217001 200219006 200239009 200239009 200239009 200239012 200239012 200239012 | 1033.02-00 |
| | • Property Similar or Related in Service or Use<br>200239009 200239009 200239009 200239012 200239012 200239012 | 1033.03-00 |
| **Section 1035** | **Exchanges of Insurance Policies**<br>200323012 | **1035.00-00** |
| | • Exchange of Policies With Different Insurers | 1035.03-00 |
| | *• One Policy Exchanged for Two or More Policies*<br>200243047 | *1035.03-01* |
| **Section 1041** | **Transfers of Property Between Spouses or Incident to Divorce**<br>200221042 200233022 200317011 | **1041.00-00** |
| | • Transfers Incident to Divorce<br>200221021 | 1041.01-00 |
| **Section 1042** | **Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives**<br>200234003 200234003 200234003 200234003 200239035 200239035 200239035 200243001 200246027 200246027 200246027 200324013 | **1042.00-00** |
| **Section 1059** | **Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends** | **1059.00-00** |
| | • In General | 1059.01-00 |

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| | • *Reduction in Basis Rule*<br>200218004 | *1059.01-01* |
| **Section 1060** | **Special Allocation Rules for Certain Asset Acquisitions**<br>200208004 200209010 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200243022 200243024 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013 | **1060.00-00** |
| **Section 1082** | **Basis for Determining Gain or Loss**<br>200240006 200240006 200240006 200240006 | **1082.00-00** |
| **Section 1092** | **Straddles** | **1092.00-00** |
| | • Mixed Straddles | 1092.05-00 |
| | • *Mixed Straddle Account*<br>200206048 200206049 200212003 | *1092.05-02* |
| **Section 1221** | **Capital Asset v. Not a Capital Asset**<br>200211042 200215037 200218034 200243002 | **1221.00-00** |
| | • Depreciable Property Used In Trade or Business<br>200243002 | 1221.06-00 |
| | • Securities | 1221.12-00 |
| | • *Business Hedges*<br>200221008 | *1221.12-02* |
| **Section 1222** | **Other Terms Relating to Capital Gains and Losses**<br>200209007 200209008 200215037 | **1222.00-00** |
| **Section 1223** | **Holding Period of Capital Assets**<br>200202033 200202078 200210056 200210061 200221032 200230017 200230017 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200313002 200319004 200319004 200319005 200319005 200333013 | **1223.00-00** |
| | • Decedent and Estate<br>200213014 200324051 | 1223.01-00 |
| **Section 1231** | **Property Used in the Trade or Business and Involuntary Conversions (Capital Gain v. Ordinary Income Treatment)**<br>200215037 | **1231.00-00** |
| **Section 1234A** | **Gains or Losses From Certain Terminations**<br>200209007 200209008 | **1234A.00-00** |
| **Section 1235** | **Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction)**<br>200219017 200219019 200219020 200219021 200219026 200249002 | **1235.00-00** |
| | • Sale of Patent v. Sale of Services<br>200249002 | 1235.03-00 |
| | • Substantial Rights v. No Substantial Rights<br>200249002 | 1235.04-00 |
| **Section 1241** | **Cancellation of Lease or Distributor's Agreement (Sale or Exchange v. Not a Sale or Exchange)**<br>200218034 | **1241.00-00** |
| **Section 1259** | **Constructive Sales of Appreciated Financial Positions**<br>200217039 200236045 200236045 | **1259.00-00** |
| **Section 1291** | **PFIC Interest on Tax Deferral** | **1291.00-00** |

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| | • Paying Elections by QEF Shareholders | 1291.06-00 |
| | • *Deemed Dividend Election by Shareholder of Controlled Foreign Corporation* 200303024 200303024 | *1291.06-02* |
| **Section 1295** | **Qualified Electing Fund** | **1295.00-00** |
| | • Time For Making Election | 1295.02-00 |
| | • *Retroactive Elections* 200212014 200245034 200327026 200303024 200303024 200328003 200328003 200328003 | *1295.02-02* |
| **Section 1301** | **Averaging of Farm Income** 200213026 | **1301.00-00** |
| **Section 1311** | **Correction of Error** 200232001 200242037 200324002 | **1311.00-00** |
| **Section 1312** | **Circumstances of Adjustment** | **1312.00-00** |
| | • Double Disallowance of a Deduction or Credit 200324002 | 1312.05-00 |
| **Section 1313** | **Definitions** | **1313.00-00** |
| | • Determination v. No Determination 200251001 200251001 200251001 | 1313.01-00 |
| **Section 1341** | **Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right** 200235030 200235030 200327053 | **1341.00-00** |
| | • Amount Previously Included in Income v. Not Included 200310001 200310001 200310001 200331002 | 1341.02-00 |
| **Section 1361** | **Definitions** 200211032 200215006 200229037 200229037 200229037 200229037 200229037 200229038 200229038 200229038 200229038 200229038 200234062 200234062 200234062 200234062 200235007 200235007 200235008 200235008 200235009 200235009 200238004 200238004 200238004 200238005 200238005 200238005 200238006 200238006 200238006 200238007 200238007 200238007 200238008 200238008 200238008 200238009 200238009 200238009 200238010 200238010 200238010 200238011 200238011 200238011 200238012 200238012 200238012 200247030 200306013 200306013 200316005 ***200334027 200334029*** | **1361.00-00** |
| | • Small Business Corporation v. Not a Small Business Corporation 200201005 200201005 200205044 200248023 200313004 200320008 200320008 | 1361.01-00 |
| | • *Non-Resident Alien as Shareholder* 200226031 | *1361.01-03* |
| | • *More than One Class of Stock* 200221035 200226032 200308035 200308035 200314016 200326023 200326024 200326025 | *1361.01-04* |
| | • Certain Trusts Permitted as Shareholders 200311019 | 1361.03-00 |
| | • *Qualified Subchapter S Trusts* 200217011 200218031 200227022 200227027 200233020 200238023 200238023 200238023 200246018 200246018 200246018 | *1361.03-02* |
| | • *Electing Small Business Trusts* 200227021 | *1361.03-03* |

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| | • Qualified Subchapter S Subsidiary<br>200204011 200205036 200206026 200208006 200208012 200217053 200218007 200219032 200222009 200223004 200223050 200229039 200229039 200229039 200229039 200229039 200241003 200241003 200241003 200245016 200245017 200245022 200245023 200245024 200245025 200245026 200245027 200248006 200252075 200252075 200252085 200252085 200303031 200303031 200311010 200318001 200318043 200326023 200326024 200326025 200330017 | 1361.05-00 |
| **Section 1362** | **Election by Small Business Corporation**<br>200202023 200210048 200215035 200217014 200217026 200219023 200220021 200220022 200220023 200221003 200221005 200221007 200221024 200226021 200227021 200227025 200236012 200236012 200246010 200246010 200246010 200308044 200250002 200252056 200252056 200308044 200333017 | **1362.00-00** |
| | • Eligible v. Ineligible<br>200217048 200222009 200306026 200306026 | 1362.01-00 |
| | *• Election After Termination*<br>200218017 200239007 200239007 200239007 200245021 | *1362.01-02* |

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200248013 200248024 200248027 200249003 200249004 200302020 200302025

200302026 200302036 200302039 200304010 200304012 200304013 200304014
200304016 200304017 200308030 200308036 200308039 200308041 200308043
200321004 200321012 200321016 200327003 200327009 200327010 200327011
200327012 200327013 200327015 200327021 200327025 200327030 200327031
200327032 200327044 200327045 200327046 200250010 200251011 200251011
200251011 200252030 200252030 200252031 200252031 200252034 200252034
200252057 200252057 200252062 200252062 200252068 200252068 200252075
200252075 200252089 200252089 200252090 200252090 200301031 200301034
200302020 200302025 200302026 200302036 200302039 200303002 200303002
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200309017 200310006 200310006 200310006 200310015 200310015 200310015
200310017 200310017 200310017 200310018 200310018 200310018 200310019
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200312010 200313009 200313010 200313011 200314008 200314014 200314015
200314019 200314020 200315007 200315010 200315011 200315014 200315017
200316002 200316007 200316009 200316010 200316016 200316025 200316028
200317001 200317006 200317007 200317010 200318003 200318004 200318015
200318016 200318019 200318021 200318022 200318023 200318024 200318028
200318029 200318030 200318032 200318036 200318049 200318050 200318052
200318065 200320002 200320002 200320017 200320017 200322016 200323019
200323021 200323031 200323035 200323036 200323038 200323039 200324012
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200328017 200328017 200328020 200328020 200328020 200328022 200328022
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200329024 200329029 200330012 200330019 200330029 200330030 200330037
200332007 200332012 200332023 200333002 200333007 200333022 200333025
***200334007 200334008 200334015 200334016 200334022 200334023 200334028***
***200334032 200334033 200334034 200334035***

• Termination of Election 1362.02-00
200215039 200226009

*• Ceases to be Small Business Corporation* *1362.02-02*
200240038 200240038 200240038 200240038 200250006 200250007 200250008
200303032 200303032 200316030 200324050 200330004 200330005 200330006
200330007 200330008 ***200334002 200334003 200334006***

• *Passive Investment Income* *1362.02-03*

200203017 200205019 200206023 200206030 200206031 200208007 200210041 200210042 200210045 200210046 200211001 200215045 200217008 200217012 200217023 200217034 200217045 200218033 200220024 200221027 200224021 200226024 200226025 200227004 200229003 200229003 200229003 200229003 200229003 200229027 200229027 200229027 200229027 200229027 200229036 200229036 200229036 200229036 200229036 200237005 200237015 200239008 200239008 200239008 200239033 200239033 200239033 200240003 200240003 200240003 200240003 200240005 200240005 200240005 200240005 200240017 200240017 200240017 200240017 200240026 200240026 200240026 200240026 200240032 200240032 200240032 200240032 200240033 200240033 200240033 200240033 200240034 200240034 200240034 200240034 200240039 200240039 200240039 200240039 200240043 200240043 200240043 200240043 200241002 200241002 200241002 200241006 200241006 200241006 200241007 200241007 200241007 200241023 200241023 200241023 200245007 200247024 200247026 200247027 200247028 200247029 200302024 200304026 200308002 200327004 200327029 200252036 200252036 200252037 200252037 200302024 200303046 200303046 200308002 200309021 200310022 200310022 200310022 200316015 200316020 200317002 200317004 200318020 200323013 200324027 200324028 200324029 200324030 200326014 200326018 200328025 200328025 200328025 200329022 200332010 200332016 ***200334024***

• S Termination Year *1362.03-00*

200207021 200210043 200219013 200227028 200229039 200229039 200229039 200229039 200229039

• Inadvertent Terminations *1362.04-00*

200201027 200201027 200203057 200204027 200205004 200205024 200206011 200207017 200209019 200212010 200212011 200215043 200216008 200217010 200217011 200218007 200221014 200222016 200223003 200226006 200226027 200227004 200227026 200227027 200227031 200227033 200227034 200227035 200229024 200229024 200229024 200229024 200229024 200233019 200233020 200234022 200234022 200234022 200234022 200235015 200235015 200235016 200235016 200236013 200236013 200237009 200237011 200237012 200237014 200237023 200238021 200238021 200238021 200238023 200238023 200238023 200240040 200240040 200240040 200240040 200240044 200240044 200240044 200240044 200242013 200242024 200245008 200245019 200245020 200246009 200246009 200246009 200246017 200246017 200246017 200246026 200246026 200246026 200247005 200247027 200248017 200248018 200248019 200308003 200327019 200327020 200250009 200250016 200251005 200251005 200251005 200252033 200252033 200252038 200252038 200252039 200252039 200252040 200252040 200252041 200252041 200252042 200252042 200252043 200252043 200252044 200252044 200252045 200252045 200252046 200252046 200252047 200252047 200252048 200252048 200252049 200252049 200252050 200252050 200252051 200252051 200252052 200252052 200252053 200252053 200252054 200252054 200252078 200252078 200301038 200303033 200303033 200303054 200303054 200305020 200305021 200306029 200306029 200307070 200307070 200307079 200307079 200308003 200309018 200309019 200309022 200311005 200311008 200311010 200311019 200315020 200316004 200316012 200318018 200318035 200320001 200320001 200320025 200320025 200323042 200326016 200326027 200326028 200329012 ***200334014 200334017***

**Section 1366** **Pass-Thru of Items to Shareholders** **1366.00-00**

200207015 200223052 200230030 200230030 200308033 200308033

**Section 1367** **Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders** **1367.00-00**

200223052

**Section 1374** **Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)** **1374.00-00**

200205028 200240002 200240002 200240002 200240002 200247002 200320013 200320013 200329011

| | | |
|---|---|---|
| | • Net Recognized Built-in Gain<br>200329011 | 1374.02-00 |
| | • Recognized Built-in Loss<br>200329011 | 1374.04-00 |
| **Section 1375** | **Tax Imposed On Certain Passive Investment Income**<br>200210041 200210042 200210045 200210046 200218033 | **1375.00-00** |
| **Section 1377** | **Definitions and Special Rules** | **1377.00-00** |
| | • Post-termination Transition Period<br>200207015 200223052 200230030 200230030 | 1377.02-00 |
| **Section 1381** | **Organizations to Which Part Applies**<br>200209024 200210033 200224017 200239029 200239029 200239029 200314002 200332001 | **1381.00-00** |
| **Section 1388** | **Definitions; Special Rules**<br>200206044 200226037 200244013 200252027 200252027 | **1388.00-00** |
| **Section 1396** | **Empowerment Zone Employment Credit**<br>200214016 | **1396.00-00** |
| **Section 1398** | **Rules Relating to Individual's Title 11 Cases** | **1398.00-00** |
| | • Cases Under Chapter 7 or 11<br>200217003 | 1398.01-00 |
| **Section 1401** | **Rate and Applicability of Self-Employment Tax**<br>200222008 200325002 200325002 | **1401.00-00** |
| **Section 1402** | **Definitions**<br>200212027 | **1402.00-00** |
| | • Net Earnings From Self-Employment<br>200305001 200305002 | 1402.01-00 |
| | • Self-Employment Income<br>200321018 | 1402.02-00 |
| | • Ministers, Members of Religious Orders, Christian Science Practitioners (Election)<br>200318002 | 1402.05-00 |
| **Section 1441** | **Withholding of Tax on Nonresident Aliens (Required v. Not Required)**<br>200219011 200244017 | **1441.00-00** |
| | • Who must Withhold | 1441.01-00 |
| | • *Liability of Withholding Agent*<br>200243003 | *1441.01-02* |
| | • Income Subject to Withholding v. Not Subject to Withholding<br>200222001 200316040 | 1441.02-00 |
| **Section 1442** | **Withholding of Tax on Foreign Corporations (Required v. Not Required)**<br>200243003 200244017 | **1442.00-00** |
| **Section 1443** | **Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding)**<br>200244017 | **1443.00-00** |
| **Section 1445** | **Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).** | **1445.00-00** |
| | • Special Rules For Distributions by Corporations, Partnerships, Trusts and Estates<br>200223009 | 1445.07-00 |

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| **Section 1446** | **Withholding Tax Paid by Partnerships with Foreign Partners** | **1446.00-00** |
| | • Partner's Credit For Withholding Taxes<br>200251013 200251013 200251013 | 1446.08-00 |
| **Section 1502** | **Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)**<br>200247002 | **1502.00-00** |
| | • Intercompany Transactions<br>200209025 200302002 200302002 ***200334037*** | 1502.13-00 |
| | • *Stock of Members*<br>200232028 | *1502.13-01* |
| | • Loss Disallowance Rule<br>200206050 200209051 | 1502.20-00 |
| | • Consolidated Net Operating Loss Deduction<br>200209002 200214023 200305019 200306025 200306025 200307075 200307075 200312018 200312018 200312018 200312018 200312018 200312018 | 1502.21-00 |
| | • Investment Adjustment<br>200215002 | 1502.32-00 |
| | • Earnings and Profits<br>200225014 200317019 | 1502.33-00 |
| | • Life and Non-Life<br>200252070 200252070 200323002 | 1502.50-00 |
| | • Filing Requirements<br>200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013 200333015 | 1502.75-00 |
| | • *When Group Remains in Existence*<br>200232016 | *1502.75-10* |
| | • Taxable Year of Members of Group<br>200227001 200303056 200303056 200312015 200312015 200312015 200312015 200312015 200312015 | 1502.76-00 |
| | • Common Parent Agent for Subsidiaries<br>200203007 200210012 200235011 200235011 | 1502.77-00 |
| | • *Alternative Agents of the Group*<br>200235011 200235011 200307077 200307077 | *1502.77-01* |
| | • Application of Section 382 with Respect to a Consolidated Group<br>200203007 | 1502.98-00 |
| **Section 1503** | **Computation and Payment of Taxes** | **1503.00-00** |
| | • Dual Consolidated Loss<br>200221018 | 1503.04-00 |
| | • *Dual Resident Corporation*<br>200201028 200201028 200201031 200201031 200203068 200205043 200208023 200210062 200213022 200213023 200213024 200214004 200216014 200216023 200216024 200219027 200227032 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200236035 200236035 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200243043 200245036 200245037 200247043 200304001 200304028 200321008 200327036 200250011 200313018 200316039 200318068 200320012 200320012 200323032 200330038 200330040 200333010 | *1503.04-04* |

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| **Section 1504** | **Definitions**<br>200201014 200201014 200238029 200238029 200238029 200302014 200251009 200251009 200251009 200302014 | **1504.00-00** |
| | • Affiliated Group v. Not an Affiliated Group<br>200252060 200252060 200329028 | 1504.01-00 |
| | • Includible Corporation v. Not an Includible Corporation | 1504.02-00 |
| | *• Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation*<br>200213018 | *1504.02-01* |
| | • Options, Warrants, Convertible Obligations<br>200302040 200302040 | 1504.03-00 |
| **Section 2001** | **Imposition and Rate of Tax** | **2001.00-00** |
| | • Determination of Amount of Adjusted Taxable Gifts<br>200252032 200252032 | 2001.02-00 |
| **Section 2013** | **Credit for tax on Prior transfers**<br>200218003 | **2013.00-00** |
| **Section 2031** | **Definition**<br>200202032 200205002 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200247001 200303010 200303010 | **2031.00-00** |
| **Section 2032** | **Alternate Valuation**<br>200203031 200236041 200236041 200247007 200302007 200302007 | **2032.00-00** |
| | • Exercise of Election<br>200227029 200234037 200234037 200234037 200234037 200327043 200318053 200324048 | 2032.01-00 |
| **Section 2032A** | **Valuation of Farm Real Property** | **2032A.00-00** |
| | • Method of Election | 2032A.08-00 |
| | *• Perfecting Elections and Agreements*<br>200234055 200234055 200234055 200234055 | *2032A.08-04* |
| **Section 2033** | **Property in Which Decedent Had an Interest**<br>200210051 200223013 200223014 200231011 200231011 200240027 200240027 200240027 200240027 200241044 200241044 200241044 200315015 200320015 200320015 | **2033.00-00** |
| | • Life Estate<br>200213014 | 2033.09-00 |
| **Section 2035** | **Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death** | **2035.00-00** |
| | • Inclusion of Certain Property in Gross Estate<br>200303016 200303016 200314009 200328030 200328030 200328030 | 2035.01-00 |
| **Section 2036** | **Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)**<br>200203045 200205002 200210018 200213013 200240018 200240018 200240018 200240018 200241044 200241044 200241044 200247037 200303016 200303016 | **2036.00-00** |
| | • Retention of Possession or Enjoyment of Right to Income From Property<br>200311020 | 2036.01-00 |
| | • Retention of Right to Designate Who Shall Enjoy Property or Income<br>200328030 200328030 200328030 | 2036.02-00 |
| | • Life Insurance Trusts<br>200314009 | 2036.07-00 |

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|---|---|---|
| | • Transfer v. Not a Transfer<br>200213014 | 2036.11-00 |
| | • Amount Included<br>200210009 | 2036.23-00 |
| **Section 2037** | **Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)**<br>200213014 | **2037.00-00** |
| **Section 2038** | **Revocable Transfers (Included v. Not Included in Gross Estate)**<br>200205002 200210051 200213013 200213014 200241044 200241044 200241044 200247037 200303016 200303016 | **2038.00-00** |
| | • Power to Alter or Amend | 2038.01-00 |
| | *• Power to Change Beneficiaries or Their Shares*<br>200328030 200328030 200328030 | *2038.01-01* |
| **Section 2039** | **Annuities (Included v. Not Included in Gross Estate)** | **2039.00-00** |
| | • Amount to Be Included<br>200210009 | 2039.02-00 |
| **Section 2041** | **Powers of Appointment (Included v. Not Included in Gross Estate)**<br>200206045 200210038 200210051 200210056 200210061 200219028 200219029 200219034 200225015 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 200240027 200243048 200244002 200311020 200324018 | **2041.00-00** |
| | • Pre-1942 Powers<br>200205033 | 2041.01-00 |
| | • General Power v. Not a General Power<br>200227020 200234047 200234047 200234047 200234047 200241035 200241035 200241035 | 2041.03-00 |
| **Section 2042** | **Proceeds of Life Insurance (Included v. Not Included in Gross Estate)**<br>200303016 200303016 200314009 | **2042.00-00** |
| | • Insurance Receivable by Other Beneficiaries | 2042.04-00 |
| | *• Insurance or Purchase of Decedent's Interest in Business*<br>200214028 | *2042.04-03* |
| **Section 2044** | **Certain Property for which Marital Deduction was Previously Allowed**<br>200203045 200205002 200219003 200223020 200223047 200236021 200236021 200243030 200250033 200324023 | **2044.00-00** |
| | • Inclusion of Property in which Decedent had Qualifying Income Interest for Life | 2044.01-00 |
| | *• Deduction Allowed with Respect to Transfer of Property to Decedent under Section 2056 or 2523*<br>200224016 200319002 200319002 | *2044.01-01* |
| **Section 2053** | **Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)**<br>200241044 200241044 200241044 | **2053.00-00** |
| | • Claims Against the Estate | 2053.09-00 |
| | *• Claim Extinguished - Effect of Post Death Events*<br>200217022 | *2053.09-13* |

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| **Section 2055** | **Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)**<br>200204022 200223013 200223014 200229046 200229046 200229046 200229046 200229046 200230018 200230018 200232015 200234038 200234038 200234038 200234038 200241044 200241044 200241044 200252032 200252032 200306008 200306008 200306009 200306009 | **2055.00-00** |
| | • To Corporation or Association Organized for Exclusively Charitable Purposes<br>200302005 200302005 | 2055.02-00 |
| | • To Trustee or Fraternal Society for Charitable Purposes<br>200322013 | 2055.03-00 |
| | • *Presently Ascertainable Charitable Remainder*<br>200227015 | *2055.03-03* |
| | • Transfers Not Exclusively for Charitable Purposes | 2055.07-00 |
| | • *Transfers Subject to Condition*<br>200202032 | *2055.07-02* |
| | • Modification of Will | 2055.09-00 |
| | • *Contest*<br>200252077 200252077 200306002 200306002 | *2055.09-02* |
| | • Charitable and Noncharitable Interest (Tax Reform Act of 1969)<br>200232015 200302029 200302029 200306008 200306008 200306009 200306009 | 2055.12-00 |
| | • *Unitrusts*<br>200330028 | *2055.12-05* |
| | • *Unitrust Lead Interest*<br>200218029 | *2055.12-06* |
| | • *Guaranteed Annuity Lead Interest*<br>200230022 200230022 | *2055.12-07* |
| | • *Reformations of Nonqualifying Interests*<br>200201026 200201026 200224006 200230022 200230022 200232015 200302029 200302029 200305023 200306008 200306008 200306009 200306009 200330028 | *2055.12-10* |
| **Section 2056** | **Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)**<br>200211028 200219003 200223013 200223014 200234017 200234017 200234017 200234017 200236021 200236021 200240020 200240020 200240020 200240020 200241032 200241032 200241032 200243030 200324023 | **2056.00-00** |
| | • Terminable Interests | 2056.01-00 |
| | • *Life Estate*<br>200222024 200224016 200319002 200319002 | *2056.01-01* |
| | • Qualified Terminable Interest Property<br>200218003 200226020 200241012 200241012 200241012 200318039 | 2056.07-00 |
| | • *Effective Election*<br>200229043 200229043 200229043 200229043 200229043 200232030 200236017 200236017 200248007 200323010 | *2056.07-01* |
| | • Special Rule for Charitable Remainder Trusts<br>200204022 200232015 | 2056.08-00 |
| **Section 2056A** | **Qualified Domestic Trusts (Deductible v. Not Deductible)** | **2056A.00-00** |
| | • Qualifying Interest<br>200241012 200241012 200241012 | 2056A.02-00 |
| | • Imposition of Estate Tax | 2056A.03-00 |

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|---|---|---|---|
| | • *Distributions Before Death of the Spouse*<br>200309006 | *2056A.03-01* | |
| | • Effective Election<br>200211021 | 2056A.04-00 | |
| **Section 2057** | **Bequests, Etc. to Certain Minor Children (Repealed 1981)**<br>200246024 200246024 200246024 200252084 200252084 200302031 200302031 | **2057.00-00** | **R** |
| **Section 2057** | **Sales of Certain Employer Securities (Repealed 1989)**<br>200313001 200317008 200328012 200328012 200328012 | **2057.00-00** | **R** |
| **Section 2104** | **Property Within U.S.**<br>200243031 | **2104.00-00** | |
| **Section 2107** | **Expatriation to Avoid Tax**<br>200303037 200303037 | **2107.00-00** | |
| **Section 2205** | **Reimbursement Out of Estate** | **2205.00-00** | |
| | • Apportionment of Tax According to State Law<br>200206024 | 2205.01-00 | |
| **Section 2207A** | **Right of Recovery in the Case of Certain Marital Deduction Property**<br>200223047 | **2207A.00-00** | |
| | • Recovery With Respect to Gift Tax<br>200224016 200230017 200230017 200319002 200319002 | 2207A.02-00 | |
| **Section 2209** | **Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States**<br>200303015 200303015 | **2209.00-00** | |
| **Section 2501** | **Imposition of Gift Tax (Imposed v. Not Imposed)**<br>200202033 200203045 200210018 200210051 200210056 200212006 200213011 200213013 200221032 200223019 200224001 200227020 200229018 200229018 200229018 200229018 200229018 200231011 200231011 200234043 200234043 200234043 200234043 200236030 200236030 200247013 200303015 200303015 200303027 200303027 200303037 200303037 200313002 200314007 200315015 200319004 200319004 200319004 200319004 200319005 200319005 200320015 200320015 200328030 200328030 200328030 ***200334020 200334025*** | **2501.00-00** | |
| | • Gift v. Not a Gift<br>200203045 200210029 200229013 200229013 200229013 200229013 200229013 200306010 200306010 200310021 200310021 200310021 | 2501.01-00 | |
| | • Certain Residents of Possessions Considered Nonresidents Not Citizens of U.S.<br>200303015 200303015 | 2501.06-00 | |
| **Section 2502** | **Rate of Tax**<br>***200334020*** | **2502.00-00** | |
| **Section 2504** | **Taxable Gifts for Preceding Years**<br>***200334020*** | **2504.00-00** | |
| **Section 2505** | **Unified Credit Against Gift Tax**<br>***200334020*** | **2505.00-00** | |
| **Section 2511** | **Transfers in General (Gift v. Not a Gift)**<br>200202033 200202036 200212006 200213011 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200241044 200241044 200241044 200245053 200247013 200308046 200308046 200311020 200318064 200328026 200328026 200328026 | **2511.00-00** | |
| | • Consideration<br>200209007 200209008 | 2511.02-00 | |

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|---|---|---|
| | • Retention of Powers | 2511.07-00 |
| | • *Relinquishment of Power*<br>200324018 | *2511.07-05* |
| | • Gift of Remainder<br>200220014 200220015 200238039 200238039 200238039 200240015 200240015 200240015 200240015 200248020 | 2511.11-00 |
| **Section 2512** | **Valuation of Gifts**<br>200212006 200223013 200223014 200233022 200245053 | **2512.00-00** |
| **Section 2513** | **Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)**<br>200205027 200213013 200320010 200320010 | **2513.00-00** |
| | • Joint and Several Liability<br>200205027 | 2513.03-00 |
| **Section 2514** | **Powers of Appointment (Transfer v. Not a Transfer)**<br>200247013 200303016 200303016 200324018 | **2514.00-00** |
| | • Power Created on or Before October 21, 1942<br>200205033 | 2514.01-00 |
| | • Power Created After October 21, 1942<br>200311020 | 2514.02-00 |
| | • Definition of General Power of Appointment<br>200234047 200234047 200234047 200234047 200241035 200241035 200241035 | 2514.03-00 |
| **Section 2516** | **Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax)**<br>200221021 200221042 200333013 | **2516.00-00** |
| **Section 2518** | **Disclaimers**<br>200204022 200208028 200208029 200208030 200208033 200225015 200232015 | **2518.00-00** |
| | • Requirements for a Qualified Disclaimer<br>200302029 200302029 200333023 | 2518.01-00 |
| | • Disclaimer of Less than an Entire Interest<br>200230022 200230022 200302029 200302029 200303020 200303020 | 2518.02-00 |
| **Section 2519** | **Disposition of Certain Life Estates**<br>200223047 200224016 200230017 200230017 200236021 200236021 200243030 200250033 200319002 200319002 200324023 200328015 200328015 200328015 | **2519.00-00** |
| **Section 2522** | **Charitable and Similar Gifts (Deductible v. Not Deductible)**<br>200223013 200223014 200226012 200240027 200240027 200240027 200240027 200241044 200241044 200241044 200328030 200328030 200328030 | **2522.00-00** |
| | • Transfer Not Exclusively for Charitable etc. Purposes | 2522.02-00 |
| | • *Charitable Remainder Trusts*<br>200205008 200207026 200215032 | *2522.02-03* |
| **Section 2523** | **Gift to Spouse (Marital Deduction Allowed v. Not Allowed)**<br>200210051 200223013 200223014 200314012 | **2523.00-00** |

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200202033 200203029 200203030 200206045 200209022 200209033 200209034
200209037 200209038 200210029 200210054 200210056 200211008 200213011
200213013 200213014 200214002 200214012 200214019 200214020 200215001
200218023 200218035 200219028 200219029 200221032 200223019 200224001
200225029 200226042 200229013 200229013 200229013 200229013 200229013
200229018 200229018 200229018 200229018 200229018 200229034 200229034
200229034 200229034 200229034 200230038 200230038 200231011 200231011
200234043 200234043 200234043 200234043 200236030 200236030 200238034
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200240016 200240016 200240016 200241038 200241038 200241038 200241041
200241041 200241041 200242022 200242031 200242032 200242033 200242034
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200243011 200243012 200243013 200243014 200243015 200243016 200243017
200243018 200243026 200243033 200243048 200247037 200302004 200308045
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200305024 200308045 200312006 200312006 200312006 200312006 200312006
200312006 200312007 200312007 200312007 200312007 200312007 200312007
200312008 200312008 200312008 200312008 200312008 200312008 200312009
200312009 200312009 200312009 200312009 200312009 200314003 200314007
200314011 200315013 200316023 200319004 200319004 200319004 200319004
200319005 200319005 200320011 200320011 200323011 200324001 200324004
200324005 200324006 200324007 200324008 200324009 200324010 200324051
200326001 200326002 200328032 200328032 200328032

• Exceptions 2601.03-00
200203029 200241041 200241041 200241041

• *Irrevocable Trusts* *2601.03-01*
200201017 200201017 200201020 200201020 200203029 200207018 200211034
200217035 200222012 200229041 200229041 200229041 200229041 200229041
200229042 200229042 200229042 200229042 200229042 200234062 200234062
200234062 200234062 200241041 200241041 200241041 200252061 200252061
200252067 200252067 200252069 200252069 200252083 200252083 200306027
200306027 200306028 200306028 200310021 200310021 200310021 200315002
200315015 200320015 200320015 200326029

• Transitional Rules 2601.04-00

• *Wills or Revocable Trusts Executed Before October 22, 1986* *2601.04-01*
200217036 200217037 200227020 200313002 200328026 200328026 200328026

• *Amendments to Wills or Revocable Trusts* *2601.04-03*
200209007 200209008 200234047 200234047 200234047 200234047 200241035
200241035 200241035 200306010 200306010

• *Cases of Mental Incompetency* *2601.04-05*
200209032 200209035 200209036 200209039 200209042 200209043 200209045
200230019 200230019 200314004 200318042 200318044 200318045

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200215001

**Section 2631** **GST Exemption** **2631.00-00**
200227022

• Allocations Irrevocable 2631.01-00
200313008 200324032 200328016 200328016 200328016

**Section 2632** **Special Rules for Allocation of GST Exemption** **2632.00-00**
200218001 200224018 200242002

• Time and Manner of Allocation 2632.01-00
200212024 200212025 200218010 200218011 200218012 200218015 200223016
200227017 200235013 200235013 200240019 200240019 200240019 200240019
200245018 200247038 200247039 200248012 200302017 200304024 200327040
200301027 200301028 200302017 200303022 200303022 200310016 200310016
200310016 200313008 200314010 200315006 200315008 200315023 200317012
200317013 200318005 200318006 200318007 200318008 200318009 200318010
200318011 200318012 200318013 200318014 200320009 200320009 200320010
200320010 200320016 200320016 200322014 200322015 200323040 200324032
200324034 200324044 200324049 200328016 200328016 200328016 200328021
200328021 200328021 200329039 200329041 200330024 200332009

• Deemed Allocation to Certain Lifetime Direct Skips 2632.02-00
200201002 200201002 200201003 200201003

**Section 2642** **Inclusion Ratio** **2642.00-00**
200213014 200229032 200229032 200229032 200229032 200229032 200229033
200229033 200229033 200229033 200229033 200233021 200236016 200236016
200236019 200236019 200236020 200236020 200237021 200238003 200238003
200238003 200238018 200238018 200238018 200238028 200238028 200238028
200238035 200238035 200238035 200240029 200240029 200240029 200240029
200240030 200240030 200240030 200240030 200241043 200241043 200241043
200242016 200242017 200242020 200242029 200242030 200243037 200243038
200243039 200247008 200247009 200247042 200302033 200302035 200302037
200302038 200308037 200327005 200327006 200327007 200252065 200252065
200252076 200252076 200252086 200252086 200301037 200302033 200302035
200302037 200302038 200303053 200303053 200306016 200306016 200306017
200306017 200306018 200306018 200306020 200306020 200306031 200306031
200307078 200307078 200307082 200307082 200307088 200307088 200308037
200309005 200309007 200309010 200309026 200310013 200310013 200310013
200311009 200311013 200313012 200313013 200314006 200316031 200316033
200316034 200316035 200316036 200318056 200318057 200318063 200323025
200323037 200324044 200324049 200326004 200326030 200328019 200328019
200328019 200328021 200328021 200328021 200330016 200330026 200332006
200333019 ***200334018 200334019***

• Inclusion Ratio Defined 2642.01-00
200234026 200234026 200234026 200234026 200236004 200236004 200241021
200241021 200241021 200241022 200241022 200241022 200241040 200241040
200241040 200243042 200248009 200248010 200305022 200306015 200306015
200320006 200320006 200323040 200324041

• Special Rules for Certain Inter Vivos Transfers 2642.06-00
200317017

**Section 2652** **Other Definitions** **2652.00-00**
200215001 200236021 200236021 200243030

• Transferor Defined 2652.01-00

• *Gift Splitting by Married Couples* *2652.01-01*
200218001

• *Special Election for QTIP* *2652.01-02*
200205040 200208018 200214011 200215026 200226026 200226041 200229043
200229043 200229043 200229043 200229043 200230024 200230024 200231010
200231010 200232027 200232030 200241032 200241032 200241032 200242002
200306035 200306035 200315016 200330027

• Interest Defined 2652.03-00
200232027 200315016

**Section 2654** **Special Rules** **2654.00-00**
200242002

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| | • Separate Shares<br>200226026 | 2654.03-00 |
| **Section 2702** | **Special Valuation Rules for Transfers in Trust**<br>200223047 200224016 200229018 200229018 200229018 200229018 200229018 200230003 200230003 200230017 200230017 200250033 200319001 200319001 200319002 200319002 | **2702.00-00** |
| | • Exceptions | 2702.02-00 |
| | • *Personal Residence in Trust*<br>200211036 200220014 200220015 200241039 200241039 200241039 | *2702.02-02* |
| **Section 3121** | **Definitions**<br>200222029 200235029 200235029 200311043 200313020 | **3121.00-00** |
| | • Wages<br>200305007 200333003 | 3121.01-00 |
| | • *Back Pay*<br>200214001 200244004 200303003 200303003 | *3121.01-01* |
| | • *Supplemental Unemployment Benefit Plans*<br>200322012 | *3121.01-11* |
| | • *Payment Under Employers' Plans for Retirement, Disability, Death, etc.*<br>200247040 | *3121.01-12* |
| | • *Tax-Exempt Trusts and Certain Annuity Plans*<br>200210014 200234009 200234009 200234009 200234009 200305006 | *3121.01-15* |
| | • *Standby Employee Wages*<br>200206053 | *3121.01-17* |
| | • Employment<br>200211005 200312012 200312012 200312012 200312012 200312012 200312012 | 3121.02-00 |
| | • *Voluntary Coverage of State, etc., Employees*<br>200206053 | *3121.02-06* |
| | • *Mandatory Coverage of State, etc., Employees*<br>200206053 200330018 | *3121.02-07* |
| | • *Services of Ministers or Members of an Order*<br>200318027 | *3121.02-08* |
| | • *Student Employee of School, etc.*<br>200212029 200215048 | *3121.02-10* |
| | • Employees<br>200215053 200222005 | 3121.04-00 |
| | • *Common Law Tests*<br>200206053 200234007 200234007 200234007 200234007 200323022 200323023 200324043 200329044 | *3121.04-01* |
| | • *Insurance Salesmen*<br>200203005 | *3121.04-18* |
| | • Not Employees Under Section 530 of 1978 Revenue Act | 3121.10-00 |
| | • *In General*<br>200211037 | *3121.10-01* |
| | • Application of Hospital Insurance Tax to Federal, State, and Local Government<br>200206053 200247014 200303029 200303029 | 3121.15-00 |
| | • Treatment of Certain Deferred Compensation and Salary Reduction Arrangements | 3121.16-00 |

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| | • *Employer Contributions*<br>200229017 200229017 200229017 200229017 200229017 | *3121.16-01* |
| | • Benefits Provided Under Certain Employee Benefit Plans<br>200322002 | 3121.17-00 |
| **Section 3231** | **Definitions** | **3231.00-00** |
| | • Employers v. Not Employers<br>200202050 200203023 200203024 200203025 200203028 200205030 200206020 200210016 200211038 200211039 200214006 200214008 200214009 200214010 200217019 | 3231.01-00 |
| **Section 3306** | **Definitions** | **3306.00-00** |
| | • Employment | 3306.03-00 |
| | • *Services for U.S. or an Instrumentality Excepted*<br>200238001 200238001 200238001 | *3306.03-01* |
| | • Employees<br>200222005 200234007 200234007 200234007 200234007 200323022 200323023 200324043 200329044 | 3306.05-00 |
| **Section 3401** | **Definitions**<br>200307084 200307084 200310007 200310007 200310007 | **3401.00-00** |
| | • Employer-Employee Relationship<br>200222005 | 3401.04-00 |
| | • *Employer v. Not an Employer*<br>200214001 200233004 | *3401.04-01* |
| | • *Employee v. Not an Employee*<br>200234007 200234007 200234007 200234007 200323022 200323023 200329044 | *3401.04-02* |
| | • Number of Withholding Exemptions Claimed<br>200206053 | 3401.05-00 |
| **Section 3402** | **Income Tax Collected at Source**<br>200303041 200303041 | **3402.00-00** |
| | • Employee Incurring No Income Tax Liability<br>200206053 | 3402.10-00 |
| | • Withholding on Payments of Indian Casino Profits<br>200222003 | 3402.20-00 |
| **Section 3405** | **Special Rules for Pensions, Annuities, and Certain Other Deferred Income**<br>200240051 200240051 200240051 200240051 | **3405.00-00** |
| **Section 3406** | **Backup Withholding**<br>200206053 | **3406.00-00** |
| | • Reportable Payment<br>200226018 | 3406.02-00 |
| **Section 4041** | **Special Fuels Tax (Taxable v. Not Taxable)**<br>200327008 | **4041.00-00** |
| **Section 4051** | **Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)**<br>200202021 200202068 200215004 200221019 200227005 200237002 200315005 200333001 | **4051.00-00** |
| **Section 4052** | **Definition and Special Rules** | **4052.00-00** |
| | • First Retail Sale<br>200309002 | 4052.01-00 |

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| **Section 4093** | **Exemptions: Special Rule(Amended, Pub. L. 103-66)(Before 1994)**<br>• Producer<br>200244007 | **4093.00-00**<br>4093.02-00 |
| **Section 4161** | **Sporting Goods Taxes**<br>200221015<br>• Sport Fishing Equipment<br>200244005 | **4161.00-00**<br>4161.01-00 |
| **Section 4221** | **Certain Tax-Free Sales**<br>200327008 | **4221.00-00** |
| **Section 4251** | **Communications Tax (Taxable v. Not Taxable)**<br>200227008 200242021 | **4251.00-00** |
| **Section 4253** | **Exemptions**<br>200327008<br>• Common Carriers and Communication Companies<br>200227008 | **4253.00-00**<br>4253.06-00 |
| **Section 4261** | **Transportation of Persons by Air (Taxable v. Nontaxable)**<br>200203019 200314028 | **4261.00-00** |
| **Section 4371** | **Foreign Insurers Policies Tax (Taxable v. Not Taxable)**<br>200216010 200216029 200224025 200236023 200236023 200239030 200239030 200239030 200243029 200252071 200252071 200301039 200323016 200330031 200330035 200330039 200332008 | **4371.00-00** |
| **Section 4483** | **Exemptions**<br>200327008 | **4483.00-00** |
| **Section 4940** | **Excise Tax on Net Investment Income (Applicable v. Not Applicable)**<br>200204042 200204053 200205048 200205049 200206057 200216033 200224035 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238050 200238050 200238050 200241056 200241056 200241056 200312003 200312003 200312003 200312003 200312003 200312003 200312004 200312004 200312004 200312004 200312004 200312004<br>• Alternative Excise Tax on Non-Exempt Private Foundations<br>200204044 200204046 200204047<br>• Computation of Net Investment Income<br>• *Gross Investment Income--Items Included*<br>200204039 200221050 | **4940.00-00**<br>4940.01-00<br>4940.02-00<br>*4940.02-01* |
| **Section 4941** | **Excise Taxes on Acts of Self-Dealing**<br>200204039 200207028 200207029 200218036 200218041 200218042 200219036 200219039 200225042 200227043 200232033 200247051 200304025 200321022 200251010 200251010 200251010 200301020 200303061 200303061 200312003 200312003 200312003 200312003 200312003 200312003 200312004 200312004 200312004 200312004 200312004 200312004 200314021 200315031 200319009 200319009<br>• Special Rules as to Liability<br>200218036 200218041 200218042 200219036 200219039 200221050 200232033 | **4941.00-00**<br>4941.03-00 |

• Definition of Self-Dealing 4941.04-00
200204042 200204044 200204046 200204047 200204053 200205048 200205049
200206057 200208039 200213028 200216032 200216033 200217056 200218041
200218042 200219036 200219038 200219039 200221050 200222034 200222037
200222038 200224033 200225037 200225042 200225045 200227044 200232033
200232036 200233027 200233028 200233029 200233030 200233031 200234065
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200241049 200241049 200241056 200241056 200241056 200244011 200321022
200252092 200252092 200309027 200310024 200310024 200310024 200315028
200315032 200315034 200315035 200316042 200318069 200323046 200323047
200324035 200326039 200326040 200333030

**Section 4942** **Taxes on Failure to Distribute Income** **4942.00-00**
200209061 200216032 200224035 200241049 200241049 200241049 200241052
200241052 200241052 200311033 200311035 200311040 200319009 200319009
200328049

• Definitions of Principal Terms 4942.03-00
200331007

• *Distributable Amount* *4942.03-02*
200204039 200204044 200204046 200204047 200246031 200246031 200246031

• *Minimum Investment Return* *4942.03-03*
200205049 200207031 200329049

• *Qualifying Distribution* *4942.03-05*
200204039 200204042 200204053 200205049 200207031 200209055 200212034
200233027 200233028 200233029 200233030 200234065 200234065 200234065
200234065 200234066 200234066 200234066 200234066 200234067 200234067
200234067 200234067 200234068 200234068 200234068 200234068 200234072
200234072 200234072 200234072 200238050 200238050 200238050 200241056
200241056 200241056 200246036 200246036 200246036 200321023 200327062
200251019 200251019 200251019 200323046 200323047 200331005 200331006
200331008 200332019

• *Set-Asides* *4942.03-07*
200204037 200207030 200212034 200224031 200224032 200225036 200230040
200230040 200235036 200235036 200245059 200247054 200302051 200327062
200302051 200303063 200303063 200318070 200318071 200318072

• Other Definitions 4942.04-00
200232036

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200204042 200204044 200204046 200204047 200204053 200233027 200233028
200233029 200234065 200234065 200234065 200234065 200234066 200234066
200234066 200234066 200245058 200323045 200332020

• Definition of Excess Business Holdings 4943.03-00
200204039

• Other Definitions and Rules 4943.04-00
200241047 200241047 200241047 200323045

• *Business Enterprise* *4943.04-03*
200202077 200222034

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| **Section 4944** | **Excise Tax on "Jeopardizing" Investments**<br>200204039 200204042 200204044 200204046 200204047 200204053 200205048 200205049 200206057 200218038 200232036 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234072 200234072 200234072 200234072 200245058 | **4944.00-00** |
| | • Exception for Program-Related Investments<br>200218038 200222034 200246036 200246036 200246036 200331005 200331006 200331007 200331008 | 4944.03-00 |
| **Section 4945** | **Excise Taxes on Taxable Expenditures**<br>200204042 200204053 200217057 200218036 200218041 200218042 200219036 200219039 200224030 200227039 200230041 200230041 200233026 200235037 200235037 200238054 200238054 200238054 200244020 200244022 200247061 200249010 200302047 200304035 200321022 200327060 200250038 200250044 200252098 200252098 200302047 200305033 200315029 200315033 200317051 200318073 200318075 200319009 200319009 200324056 200332019 | **4945.00-00** |
| | • Definition of Taxable Expenditure<br>200204039 200218036 200218041 200218042 200219036 200219039 200222037 200222038 200225045 200227044 200232036 200251019 200251019 200251019 | 4945.04-00 |
| | *• Grants to Individuals*<br>200221052 200249015 | *4945.04-04* |
| | *• Grants to Organizations*<br>200222034 200321023 | *4945.04-05* |
| | *• Expenditure Responsibility*<br>200204044 200204046 200204047 200205048 200205049 200206057 200209055 200216032 200216033 200222034 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238050 200238050 200238050 200241049 200241049 200241049 200241056 200241056 200241056 200323046 200323047 200324057 200331005 200331006 200331007 200331008 | *4945.04-06* |
| | • Other Definitions<br>200321022 | 4945.05-00 |
| **Section 4946** | **Definitions and Special Rules**<br>200324056 | **4946.00-00** |
| | • Disqualified Person<br>200204039 200213028 200241047 200241047 200241047 200321022 | 4946.01-00 |
| | • Foundation Manager<br>200204044 200204046 200204047 200213028 | 4946.02-00 |
| **Section 4947** | **Treatment of Certain Nonexempt Trusts as Charitable Foundations**<br>200223008 200302005 200302005 | **4947.00-00** |
| | • All Unexpired Interests Devoted to Section 170(c)(2)(B) Purposes<br>200235035 200235035 | 4947.01-00 |
| | • Split-Interest Trusts<br>200315040 | 4947.02-00 |
| | *• Exclusions Involving Status of Income Interests*<br>200224035 200310024 200310024 200310024 | *4947.02-01* |
| **Section 4948** | **Special Tax Rules for Certain Foreign Organizations**<br>200226012 | **4948.00-00** |
| **Section 4958** | **Excess Benefit Transaction**<br>200244028 200247055 200332018 | **4958.00-00** |

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| **Section 4971** | **Taxes on Failure to Meet Minimum Funding Standards**<br>200204052 200219041 200246033 200246033 200246033 | **4971.00-00** |
| | • Additional Tax<br>200236050 200236050 200246034 200246034 200246034 200326044 | 4971.02-00 |
| **Section 4972** | **Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)**<br>200230044 200230044 | **4972.00-00** |
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• Section 42; Low-Income Housing Credit 9100.01-00
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• Section 59(e) 9100.02-00

• *R and D Expenditures* *9100.02-03*
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• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
200201030 200201030 200202046 200202049 200202058 200202067 200204033
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200218020 200220025 200223023 200223025 200223026 200223027 200223028
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200252026 200252026 200301021 200303050 200303050 200308047 200311022
200314023 200315018 200315019 200316013 200316014 200324040 200332013

• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
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• Section 442; Accounting Periods 9100.09-00
200201013 200201013 200203060 200209016 200217047 200218013 200218016
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200310004 200313006 200318025 200318062 200326022 200330034 200332003
***200334036***

• Section 472; LIFO Election 9100.11-00
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• Section 663; Special Rules Applicable to Sections 661 and 662 9100.12-00
200250003

• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00
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• Section 911; Citizens or Residents of the United States Living Abroad 9100.17-00
200321007

• Section 927; FSC Election 9100.18-00
200210062 200221040 200245036 200247043 200304001 200321008 200321009
200327036 200313018 200316039 200320012 200320012 200323032 200330038
200333010

• Extension of Time For Filing Return 9100.19-00
200324049

• Section 1502; Election to File Consolidated Return 9100.20-00
200203059 200220018 200238026 200238026 200238026 200303055 200303055
200312013 200312013 200312013 200312013 200312013 200312013 200333015

• Other 9100.22-00
200201021 200201021 200201023 200201023 200201028 200201028 200201031
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• Regulation Section 1.1502-20; Loss Disallowance Rule 9100.28-00
200206050

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
200202003 200202004 200202005 200202006 200202007 200202008 200202009
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***200334009 200334012***

**Section 9111** **Miscellaneous Legal Proceedings** **9111.00-00**

• Res Judicata 9111.14-00
200221002

• Collateral Estoppel 9111.19-00
200221002

| | | |
|---|---|---|
| | • *Related Civil Action* 200206008 200221002 | *9111.19-02* |
| **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 |
| | • *Students and Trainees* 200251003 200251003 200251003 | *9114.01-20* |
| | • U.S. Income Tax Treaties | 9114.03-00 |
| | • *Canada* 200329038 | *9114.03-06* |
| | • *Germany* 200327047 | *9114.03-13* |
| | • *Ireland* 200216010 200236023 200236023 200238031 200238031 200238031 200239030 200239030 200239030 200243029 200321013 200252071 200252071 200301039 200323016 200330031 200330035 200330039 | *9114.03-19* |
| | • *Japan* 200222011 | *9114.03-22* |
| | • *Switzerland* 200201025 200201025 200224025 200332008 | *9114.03-38* |
| | • *United Kingdom* 200225016 | *9114.03-42* |
| | • *Czech Republic* 200251003 200251003 200251003 | *9114.03-43* |
| | • *Slovak Republic* 200251003 200251003 200251003 | *9114.03-48* |
| **Section 9214** | **Leasing Shelter** 200218022 200224011 200227018 | **9214.00-00** |
| | • Computer Leasing 200209001 | 9214.04-00 |
| **Section 9999** | **Miscellaneous Issues** 200220001 200220002 | **9999.00-00** |
| | • Substance v. Form Issues Not Contained in Present List 200226014 ***200334001*** | 9999.97-00 |
| | • Not Able to Identify Under Present List 200202063 200202070 200205045 200205046 200205047 200206001 200206002 200208025 200208026 200210001 200210032 200210063 200211007 200211045 200212031 200212032 200212033 200213007 200215050 200215052 200216026 200216028 200217005 200217017 200218014 200219035 200220006 200220026 200220027 200221001 200221045 200223018 200223051 200225003 200225034 200233002 200234004 200234004 200234004 200234004 200234055 200234055 200234055 200234055 200235024 200235024 200238002 200238002 200238002 200238043 200238043 200238043 200240023 200240023 200240023 200240023 200240037 200240037 200240037 200240037 200241017 200241017 200241017 200241020 200241020 200241020 200242003 200242006 200245052 200246002 200246002 200246002 200246030 200246030 200246030 200247025 200249001 200302018 200304009 200304029 200304030 200250001 200302018 200303009 200303009 200303047 200303047 200305003 200312002 200312002 200312002 200312002 200312002 200312002 200316001 200322001 200328029 ***200334004*** | 9999.98-00 |