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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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| | *• Covered Employees*<br>200115036 200129016 200219015 200234030 200234030 200234030 ***200234030***<br>200216001 | *162.36-02* |
| | *• Performance-Based Compensation*<br>200104022 | *162.36-04* |
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| | *• Investment Income and Expenses*<br>200146018 200216012 | *163.03-03* |
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| | • Qualified Residence Interest | 163.06-00 |
| | *• Qualified Residence*<br>200137033 | *163.06-04* |
| | • Original Issue Discount<br>200116008 | 163.07-00 |
| | *• Related Foreign Person*<br>200135011 200135011 200135011 200135011 | *163.07-02* |
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| | • Post-1970 CLADR Assets<br>200214015 | 167.24-00 |
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| | • Percentage Limitations<br>200112064 200112065 | 170.07-00 |
| | *• Churches*<br>200209055 | *170.07-01* |
| | *• Medical Organizations and Hospitals*<br>200127052 200147059 | *170.07-03* |
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| | • Disallowance of Deduction | 170.12-00 |
| | *• Partial Interests in Property*<br>200108012 200108013 200108014 200205008 200223013 200223014 200140027 200207026 | *170.12-03* |
| | *• Substantiation*<br>200101031 | *170.12-09* |
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| **Section 216** | **Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder**<br>200125013 200135014 200135014 200135014 200135014 | **216.00-00** |
| | • Status As Cooperative Housing Corporation<br>200217042 200232029 200232031 | 216.01-00 |
| | • Status As Tenant-Stockholder<br>200232029 200232031 | 216.02-00 |
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| | • Allocation Between Capital Expenditure and Expense<br>200202026 | 263.14-00 |
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| | *• Production Activities*<br>200146009 | *263A.01-01* |
| | *• Property Acquired for Resale*<br>200121006 | *263A.01-02* |
| | • Capitalization of Costs | 263A.03-00 |
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| | • Change in Method of Accounting under Section 263A<br>200111014 200128003 | 263A.07-00 |
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| | • Complete Termination of Interest<br>200125010 200203021 | 302.03-00 |
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| | • Stock Dividends<br>200122001 200125013 200135020 200135020 200135020 200135020 200215049 | 305.01-00 |
| | • Disproportionate Distributions<br>200116002 200117016 | 305.04-00 |
| | • Certain Transactions Treated as Distributions<br>200116002 | 305.06-00 |

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200103053 200103059 200103060 200103062 200103063 200103064 200103065
200103066 200105008 200105043 200107001 200107002 200108028 200114025
200116003 200116013 200119011 200119038 200121039 200121041 200121043
200121047 200122038 200125039 200125050 200125063 200125068 200125069
200125084 200126022 200126023 200126025 200127020 200127035 200128008
200128012 200129034 200130027 200130033 200131017 200131026 200132030
200137035 200204033 200204036 200205013 200205015 200205016 200205017
200205018 200205037 200206036 200211020 200211027 200211029 200211031
200213025 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 200234027 200234027 200234027 ***200234027 200234028***
200234028 200234028 ***200234028 200133032 200133033 200134009 200134015***
200135040 200135040 200135040 200135040 200138013 200139004 200139004
200140029 200140030 200140038 200141039 200142013 200144014 200144017
200146048 200146053 200147041 200148044 200148050 200201030 200201030
200202046 200202049 200202058 200202066 200202067 200203056 200210057
200210058 200210059 200216009 200218020 200230031 200230031 200232014
200232023 200232024 200235017 200235019 200235020

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200122007

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200103031

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200144028

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200229005 200229005 200229005 200229005 200229005

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200103034 200104025 200107016 200109039 200111013 200112014 200114002
200117039 200121013 200121071 200122022 200125007 200204002 200206006
200209029 200211030 200214025 200217021 200224011 200224026 200134008
200135001 200135001 200135001 200135001 200139002 200139002 200150001
200150009 200208022 200212012 200218022 200235005

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200126016

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200211030 200136022 200136022 200136023 200136023

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200103054 200104024 200104028 200105060 200107008 200108019 200108021
200109023 200109045 200114002 200116024 200118044 200118050 200119048
200121069 200122041 200125055 200128038 200128039 200129007 200131024
200149020 200151040 200204034 200209029 200224009 200227016 200234061
200234061 200234061 ***200234061 200234064 200234064 200234064 200234064***
200133011 200133034 200135039 200135039 200135039 200135039 200138015
200138024 200139011 200139011 200139026 200139026 200139028 200139028
200140033 200140039 200142012 200143029 200146019 200148001 200148049
200201032 200201032 200212012 200215031 200221009 200229015 200229015
200229015 200229015 200229015 200229025 200229025 200229025 200229025
200229025 200230006 200230006

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200101006 200101020 200102036 200103037 200103057 200104001 200104012 200104025 200105031 200107016 200107031 200109031 200111026 200111029 200112055 200113019 200114002 200115001 200118018 200118045 200119012 200120015 200120030 200125011 200125044 200126012 200126028 200129006 200129023 200129029 200129032 200130003 200131003 200137011 200137036 200137042 200151042 200151043 200151044 200205035 200206022 200209029 200209047 200213016 200214014 200214021 200217006 200219025 200220019 200223002 200225005 200227024 200234021 200234021 200234021 ***200234021*** 200234044 200234044 200234044 ***200234044 200234050 200234050 200234050 200234050 200133035 200134014 200138025 200139001 200139001 200139009*** 200139009 200141045 200146019 200150023 200201006 200201006 200202047 200202059 200212026 200215049 200216006 200218021 200231003 200231003 200231008 200231008

• *Split-Off* *355.01-01*
200102045 200104003 200108019 200108021 200109020 200118004 200121042 200121044 200125020 200129030 200137019 200145029 200205001 200205034 200206041 200209018 200211032 200217051 200220010 200223007 200226007 200226036 200234053 200234053 200234053 ***200234053 200133016 200134010*** 200138004 200140042 200146020 200207025 200215027 200215034 200231006 200231006

• *Split-Up* *355.01-02*
200116025 200121061 200202060

• Active Business 355.03-00
200104025 200108019 200108021 200112055 200126012

• Business Purpose 355.04-00
200103054 200104025 200112052 200113017 200125011 200209018 200211032 200214025 200227016 200234025 200234025 200234025 ***200234025 200135038*** 200135038 200135038 200135038 200202059 200221009

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200125083

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200211019

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200205035 200133035 200215047

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| | • 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>200122026 200203015 200221046 | 367.03-00 |
| | *• 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* |
| | *• Requirements of Gain Recognition Agreement*<br>200147004 | *367.03-10* |
| | • Transactions Described in Section 367(b) Complete liquidation of Foreign<br>200148036 200148037 | 367.10-00 |
| | *• Subsidiary*<br>200128040 | *367.10-01* |
| | *• Attribution of Earnings and Profits on an Exchange Described in Section 351 354, or 356*<br>200148036 200148037 | *367.10-03* |
| **Section 368** | **Definitions Relating to Corporate Reorganizations**<br>200105060 200108005 200124009 200145009 200204002 200224009 200148001 200208022 | **368.00-00** |
| | • Statutory Merger or Consolidation (Type "A")<br>200102031 200105040 200109037 200121010 200145039 200213019 200234044 200234044 200234044 ***200234044 200140011 200140068 200203058*** | 368.01-00 |
| | *• Using Stock of Corporation Controlling Acquiring Corporation*<br>200119049 200132007 | *368.01-01* |
| | *• Using Stock of Corporation Controlling Merged Corporation*<br>200136022 200136022 200136023 200136023 | *368.01-02* |
| | • Stock for Stock (Type "B")<br>200208017 | 368.02-00 |
| | • Stock for Property (Type "C")<br>200111023 200111024 200115010 200115030 200116028 200225031 | 368.03-00 |
| | *• Substantially All the Property*<br>200103056 200115016 200115030 200116028 | *368.03-01* |

• Assets for Control of Transferee (Type "D") 368.04-00
200101006 200101020 200102036 200102038 200102045 200103057 200104001 200104012 200104028 200107031 200109027 200111026 200111029 200113019 200114002 200118004 200118018 200118045 200119012 200119048 200120015 200120030 200121042 200121044 200121069 200122041 200125020 200125044 200128051 200129029 200130003 200131003 200131024 200137011 200137036 200137042 200204034 200205001 200205034 200206022 200209018 200209029 200209047 200211032 200213016 200214014 200214021 200217006 200217051 200219025 200223002 200223007 200225005 200226007 200226036 200227024 200234021 200234021 200234021 ***200234021 200234044 200234044 200234044 200234044 200234053 200234053 200234053 200234053 200234061 200234061*** 200234061 ***200234061 200133011 200133016 200134010 200134014 200135021*** 200135021 200135021 200135021 200135022 200135022 200135022 200135022 200135039 200135039 200135039 200135039 200136012 200136012 200136013 200136013 200138004 200138025 200139009 200139009 200140039 200141040 200141045 200201006 200201006 200201019 200201019 200201032 200201032 200202047 200202059 200202060 200207025 200212012 200215031 200216006 200218021 200229025 200229025 200229025 200229025 200229025 200231008 200231008 200232004 200232005 200232006 200232007 200232008 200232009

• Recapitalization (Type "E") 368.05-00
200105050 200109039 200111013 200112014 200129007 200132033 200206028 200211035 200213001 200213002 200213003 200138002 200138003 200208017 200232016

• Change in Identity, etc. (Type "F") 368.06-00
200103034 200105050 200118011 200129024 200204034 200209049 200139001 200139001 200144001

• Continuity of Interest Rule 368.08-00
200118011 200125043 200213001 200213002 200213003 200138002 200138003 200144001

• *Savings and Loan or Life Insurance Companies* *368.08-01*
200115027 200121054

• *Proprietary Interest Continuity* *368.08-02*
200103034 200105050

• Plan of Reorganization 368.09-00

• *Several Steps* *368.09-01*
200118011 200144001

• Liquidation v. Reorganization 368.12-00
200117008

• Transactions Involving Two or More Investment Companies 368.13-00
200103056 200115016

**Section 381** **Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)** **381.00-00**
200105034 200105035 200150009

**Section 382** **Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes** **382.00-00**
200130011 200140049 200143001

• General Rule 382.01-00
200225014 200207002

• Scope of Section 382 Limitation 382.02-00

• *Closing of the Books* *382.02-05*
200112054 200125056 200220016

• Ownership Change 382.07-00

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| | • *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 |
| | • *Controlled Groups*<br>200202043 200202044 | *382.12-16* |
| **Section 384** | **Limitation on Use of Preacquisition Losses to Offset Built-in Gains**<br>200125007 | **384.00-00** |
| **Section 385** | **Treatment of Certain Interests in Corporations as Stock or Indebtedness**<br>200205031 200134004 200142005 200148039 | **385.00-00** |
| | • Debt v. Equity<br>200126001 200145005 200135011 200135011 200135011 200135011 200235004 | 385.01-00 |
| | • New Financial Products<br>200130010 | 385.03-00 |
| | • *Debt v. Equity Issues*<br>200130010 | *385.03-02* |
| **Section 401** | **Qualified Pension, Profit-Sharing, and Stock Bonus Plan**<br>200101037 200103075 200105058 200105067 200106045 200106045 200113032 200116046 200121072 200121079 200127031 200128056 200128061 200130057 200205050 200211047 200213029 200222032 200225038 200225039 200234070 200234070 200234070 ***200234070 200134031 200135044 200135044 200135044*** 200135044 200147056 200148077 200208028 200208029 200208030 200208033 200216034 200229048 200229048 200229048 200229048 200229048 | **401.00-00** |
| | • Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00)<br>200137065 200230044 200230044 | 401.04-00 |
| | • Required Distributions<br>200105063 200105065 200106046 200106046 200110034 200111055 200121073 200124028 200126036 200126038 200126039 200131032 200131033 200209057 200209058 200209059 200223065 200208031 200221048 200221051 200221056 200221059 200221061 | 401.06-00 |
| | • *In General*<br>200104033 200110034 200111054 | *401.06-01* |
| | • *Employee Dies Before Entire Interest Distributed*<br>200105063 200105065 200106046 200106046 200110033 200121073 200126036 200126038 200126039 200131032 200131033 200209062 200223065 200234074 200234074 200234074 ***200234074 200208031 200221048 200235038 200235039*** 200235040 200235041 | *401.06-02* |
| | • Union-negotiated Multiemployer Pension Plans<br>200109049 200115042 200132042 200151056 200133051 | 401.28-00 |
| | • Cash or Deferred Arrangements<br>200116050 200132043 200149036 200235043 | 401.29-00 |
| | • *Special Distribution Requirements*<br>200105064 200127053 200211049 200134034 200218039 | *401.29-02* |

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|---|---|---|
| **Section 402** | **Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)**<br>200116046 200127027 200127031 200127054 200127055 200128057 200130057 200137065 200213032 200234070 200234070 200234070 ***200234070 200147056*** 200208017 200212036 | **402.00-00** |
| | • Exempt Trust<br>200149036 200230044 200230044 | 402.01-00 |
| | • Non-Exempt Trust<br>200128006 | 402.02-00 |
| | • Amounts Distributed or Made Available to Beneficiary<br>200231019 200231019 | 402.06-00 |
| | • Unrealized Appreciation of Employer's Securities<br>200138030 200138031 200202078 | 402.07-00 |
| | • Rollover Contributions<br>200127055 200128057 200213032 | 402.08-00 |
| | *• Rollover Lump Sums*<br>200107040 200138030 200138031 200202078 200215032 | *402.08-01* |
| | *• By a Surviving Spouse*<br>200204038 200211054 200222033 | *402.08-05* |
| | • Tax on Lump Sum Distributions<br>200215032 | 402.09-00 |
| **Section 403** | **Taxation of Employee Annuities (Taxable v. Not Taxable)**<br>200101038 200104035 200113032 200113033 200113033 200116052 200117038 200121072 200124030 200128061 200141046 200148054 200148077 200208017 200210066 200231018 200231018 | **403.00-00** |
| | • Annuities Purchased by Section 501(c)(3) Organizations or Public Schools<br>200202027 | 403.04-00 |
| | • Rollover Amounts<br>200101038 200124030 | 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>200137064 200137065 200234070 200234070 200234070 ***200234070 200133049*** 200133050 200135045 200135045 200135045 200135045 200147056 200229054 200229054 200229054 200229054 200229054 200229055 200229055 200229055 200229055 200229055 200229056 200229056 200229056 200229056 200229056 200230044 200230044 | **404.00-00** |
| | • Stock Bonus and Profit-Sharing Trusts<br>200149036 | 404.02-00 |
| | • Deferred Compensation<br>200128006 | 404.10-00 |
| | • Year of Deduction<br>200107012 | 404.11-00 |
| **Section 408** | **Individual Retirement Accounts**<br>200106047 200106047 200117038 200128056 200128058 200128061 200129040 200130056 200130058 200132038 200151049 200151050 200204048 200211047 200211048 200226046 200136030 200136030 200136031 200136031 200150036 200208017 200208028 200208029 200208030 200208033 200221051 200221057 200221062 200229048 200229048 200229048 200229048 200229048 | **408.00-00** |
| | • Qualification<br>200136031 200136031 | 408.02-00 |

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|---|---|---|
| | • *Benefit Distributions*<br>200151051 200151054 200204048 200210066 | *408.02-01* |
| | • Rollover Contributions<br>200106047 200106047 200109051 200110033 200121073 200126038 200129036 200130056 200151054 200136030 200136030 200150036 200208031 200221048 | 408.03-00 |
| | • Individual Retirement Annuity<br>200222032 200225038 200225039 | 408.05-00 |
| | • Distributions<br>200126041 200127027 200217059 200235038 200235039 200235040 200235041 | 408.06-00 |
| | • Prohibited Transactions<br>200215061 | 408.07-00 |
| **Section 408A** | **Roth IRA**<br>200126040 200142022 200148051 200150034 | **408A.00-00** |
| **Section 409** | **Qualifications for Tax Credit Employee Stock Ownership Plans**<br>200223066 | **409.00-00** |
| | • Tax Credit Employee Stock Ownership Plan Defined | 409.01-00 |
| | • *Definition of Employer Securities*<br>200111053 200116051 200125090 | *409.01-09* |
| **Section 412** | **Minimum Funding Standards** | **412.00-00** |
| | • Funding Standard Account<br>200109049 200225043 | 412.01-00 |
| | • Minimum Funding Waiver<br>200101039 200109048 200121074 200121075 200121076 200127056 200137067 200149041 200149046 200214030 200134028 200135042 200135042 200135042 200135042 200135048 200135048 200135048 200135048 200141053 200141057 200141059 200148061 200148065 200148067 200148076 200148079 200202073 200210064 200229049 200229049 200229049 200229049 200229049 200230045 200230045 200235034 | 412.06-00 |
| | • Accrued Benefit Waiver<br>200103077 | 412.07-00 |
| **Section 414** | **Definitions and Special Rules**<br>200103075 200139032 200139032 200141046 200148054 | **414.00-00** |
| | • Service for Predecessor Employer<br>200109050 | 414.01-00 |
| | • Employees of Businesses Under Common Control<br>200125094 | 414.03-00 |
| | • Mergers and Consolidations of Plans or Transfers of Plan Assets<br>200230042 200230042 | 414.06-00 |
| | • Governmental Plan<br>200115043 200118056 200119058 200135043 200135043 200135043 200135043 200135049 200135049 200135049 200135049 200230042 200230042 | 414.07-00 |
| | • Church Plan<br>200107042 200108044 200108050 200124025 200125095 200149038 200136027 200136027 200141047 200148055 200207027 200229050 200229050 200229050 200229050 200229050 200230043 200230043 200235032 | 414.08-00 |

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|---|---|---|
| | • Certain Employee Contributions<br>200116049 200116055 200120042 200126042 200127049 200128060 200129037 200129038 200129039 200130051 200130052 200137068 200204041 200204043 200204049 200204050 200223070 200224034 200147054 200147055 200203076 200216035 200221058 200221060 200221063 200231017 200231017 | 414.09-00 |
| **Section 415** | **Limitations on Benefits and Contributions Under Qualified Plans**<br>200126042 200127049 200130057 200219042 200136024 200136024 200141046 200147056 200148054 200148075 200229051 200229051 200229051 200229051 200229051 | **415.00-00** |
| | • Limitation for Defined Benefit Plans<br>200109049 200115042 200132042 200151056 200133051 200148081 | 415.01-00 |
| | • Limitation for Defined Contribution Plans<br>200230044 200230044 | 415.02-00 |
| | *• Annual Addition*<br>200213033 | *415.02-01* |
| **Section 419** | **Treatment of Funded Welfare Benefit Plans**<br>200113009 200137066 200219002 200203071 | **419.00-00** |
| | • Qualified Asset Account<br>200137062 200203073 200203074 200203075 | 419.11-00 |
| | • Account Limit | 419.12-00 |
| | *• Collectively Bargained Funds*<br>200137062 | *419.12-02* |
| | • Ten or More Employer Plan Exception<br>200127047 200219002 200133047 | 419.14-00 |
| **Section 419A** | **Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.)**<br>200113009 200119064 200210025 | **419A.00-00** |
| **Section 420** | **Transfers to Retiree Health**<br>200112063 | **420.00-00** |
| **Section 422** | **Incentive Stock Options** | **422.00-00** |
| | • Stockholder Approval<br>200139001 200139001 | 422.03-00 |
| **Section 423** | **Employee Stock Purchase Plans**<br>200102042 200139001 200139001 | **423.00-00** |
| **Section 424** | **Definitions and Special Rules**<br>200112021 | **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>200106022 200106022 200151027 200222014 | 444.03-00 |
| **Section 446** | **General Rule for Methods of Accounting (Permissible v. Not Permissible)**<br>200110031 200122019 200225006 200234069 200234069 200234069 ***200234069***<br>200146025 | **446.00-00** |
| | • Clearly v. Not Clearly Reflecting Income<br>200213004 200146028 | 446.01-00 |
| | • Reconstruction of Taxable Income | 446.02-00 |

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|---|---|---|
| | • *Reasonable v. Unreasonable*<br>200140078 | *446.02-06* |
| | • Change of Methods (Permissible v. Not Permissible) | 446.04-00 |
| | • *Required by Commissioner*<br>200142001 | *446.04-02* |
| | • *Consent Needed*<br>200102004 200146056 | *446.04-03* |
| | • *Change in Method of Accounting for Depreciation*<br>200122002 200206014 200206015 200206021 200214003 200222022 200135036 200135036 200135036 200135036 200135037 200135037 200135037 200135037 200136007 200136007 200139023 200139023 200139025 200139025 200142008 200146047 200146052 200148005 200148015 200208002 200210053 200216016 200216018 200229021 200229021 200229021 200229021 200229021 | *446.04-17* |
| | • *Change in Method of Depreciation Under Rev. Proc. 84-74*<br>200106020 200106020 | *446.04-19* |
| | • 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* |
| | • Notional Principal Contracts<br>200102005 | 446.21-00 |
| | • *Termination Payments*<br>200145010 | *446.21-03* |
| | • Mark to Market (Section 475)<br>200221008 | 446.25-00 |
| **Section 448** | **Limitation on Use of Cash Method of Accounting** | **448.00-00** |
| | • Nonaccrual of Certain Amounts by Service Providers<br>200232010 | 448.09-00 |
| **Section 451** | **General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)**<br>200102008 200105004 200105061 200110005 200117017 200151003 200209015 200222003 200225006 200227012 200141046 200147052 200148054 | **451.00-00** |
| | • Annual Theory<br>200101023 200102044 200107017 200110022 200122032 200217052 200234056 200234056 200234056 ***200234056 200147022 200210019*** | 451.01-00 |
| | • Conditions and Contingencies<br>200118046 | 451.04-00 |
| | • Tax Refunds<br>200211043 | 451.08-00 |
| | • Escrowed Income<br>200110002 | 451.09-00 |
| | • Prepaid and Advance Income | 451.13-00 |
| | • *Services (Rev. Rul. 71-21)*<br>200102034 200147032 | *451.13-01* |
| | • Constructive Receipt<br>200118046 200120024 200130008 200130015 200143007 200203006 | 451.14-00 |
| | • *Compensation*<br>200202027 | *451.14-04* |

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|---|---|---|
| | • Income From Sales<br>200111011 | 451.15-00 |
| | • Accrual Method<br>200131006 200147032 | 451.19-00 |
| | • Special Rules for Crop Insurance Proceeds<br>200213026 | 451.23-00 |
| **Section 453** | **Installment Method (Available v. Not Available)**<br>200125073 200218034 | **453.00-00** |
| | • Revocation of Elections<br>200226039 200230016 200230016 | 453.08-00 |
| **Section 455** | **Prepaid Subscription Income**<br>200132014 | **455.00-00** |
| **Section 457** | **Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations**<br>200102013 200104026 200119017 200145006 200205007 200141046 200148054 | **457.00-00** |
| | • Year of Inclusion in Gross Income<br>200103017 200107028 200111008 200117038 200120022 200131011 200144007 200202027 | 457.01-00 |
| | • Eligible Deferred Compensation Plan Defined<br>200103017 200107028 200111008 200120022 200131011 200144007 | 457.05-00 |
| | *• Tax Exempt Organization*<br>200128006 | *457.05-03* |
| | • Distribution Requirements | 457.07-00 |
| | *• Unforeseeable Emergency*<br>200122009 | *457.07-02* |
| | • Special Rules | 457.09-00 |
| | *• Length of Service Award Plans*<br>200224002 | *457.09-08* |
| | • Ineligible Plans<br>200229001 200229001 200229001 200229001 200229001 | 457.10-00 |
| | • Exclusive Benefit Set-Asides | 457.12-00 |
| | *• Trusts*<br>200103017 | *457.12-01* |
| | *• Custodial Accounts and Contracts*<br>200107028 200111008 200144007 | *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>200104011 200105052 200107007 200108017 200112011 200149013 200209010 200209017 200219014 200225006 200143001 200203004 200208004 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 | **461.00-00** |
| | • Accrual Method<br>200126008 200147032 | 461.01-00 |
| | • Cash Method<br>200106005 200106005 | 461.02-00 |

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|---|---|---|
| | • Incurred Liabilities<br>200216013 | 461.06-00 |
| | *• Accrual Basis*<br>200131005 | *461.06-01* |
| | • Contested Liabilities<br>200106005 200106005 | 461.07-00 |
| | • Accrual of Other Taxes<br>200122008 | 461.16-00 |
| **Section 465** | **Deductions Limited to Amount at Risk**<br>200120020 | **465.00-00** |
| **Section 467** | **Certain Payments for the Use of Property or Services** | **467.00-00** |
| | • Recapture of Prior Understated Inclusions Under Leaseback or Long-Term Agreements<br>200105003 | 467.07-00 |
| | *• Leaseback or Long-Term Agreements*<br>200128007 | *467.07-03* |
| **Section 468** | **Special Rules for Mining and Solid Waste Reclamation and Closing Costs**<br>200235021 | **468.00-00** |
| **Section 468A** | **Special Rules for Decommissioning Cost**<br>200105052 200107007 200108017 200121028 200125066 200125067 200125072 200125074 200125075 200125076 200125078 200125080 200126011 200126014 200132020 200132022 200132024 200132031 200209010 200219014 200207016 200208004 200218019 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 | **468A.00-00** |
| | • Income and Deductions of the Taxpayer | 468A.03-00 |
| | *• Formulas or Other Methods*<br>200107011 200109016 200109025 200112012 200112015 200112016 200112062 200113008 200119032 200119034 200119037 200120025 200120026 200121045 200121046 200128016 200129012 200129013 200129019 200129020 200137055 200137056 200137057 200137058 200146014 200201033 200201033 200202025 200203008 200203038 200203039 200203040 200203062 200203064 200203065 200232021 200232022 | *468A.03-04* |
| | • Ruling Amount | 468A.04-00 |
| | *• Revised Schedules*<br>200104017 200105036 200105037 200105047 200107005 200107011 200108016 200109016 200109025 200110017 200110018 200112007 200112012 200112015 200112016 200112026 200112062 200113008 200114011 200114013 200114014 200114015 200114016 200115006 200119032 200119034 200119037 200120025 200120026 200121014 200121017 200121020 200121021 200121029 200121030 200121045 200121046 200122020 200122029 200122030 200122031 200122037 200125049 200125052 200128009 200128010 200128016 200128020 200129005 200129012 200129013 200129019 200129020 200129025 200132019 200137055 200137056 200137057 200137058 200141016 200146014 200147024 200147025 200147027 200147029 200147030 200201033 200201033 200202025 200202035 200203008 200203038 200203039 200203040 200203062 200203064 200203065 200210036 200210039 200232021 200232022 | *468A.04-02* |
| **Section 468B** | **Special Rules For Designated Settlement Funds**<br>200106021 200106021 200213015 200222001 200138006 | **468B.00-00** |
| | • Taxation of Designated Settlement Funds<br>200104030 | 468B.02-00 |

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|---|---|---|
| | • Other Funds<br>200149013 | 468B.06-00 |
| | • Clarification Of Taxation of Certain Funds<br>200113025 | 468B.07-00 |
| **Section 469** | **Passive Activity Losses and Credits Limited**<br>200102018 200106018 200106018 200111001 200144013 | **469.00-00** |
| | • Passive Activity Defined<br>200206016 200234049 200234049 200234049 ***200234049*** | 469.03-00 |
| **Section 471** | **General Rule for Inventories**<br>200125001 | **471.00-00** |
| | • Need for Inventories<br>200121006 | 471.01-00 |
| | • Items Includible v. Not Includible in Inventory<br>200203001 | 471.09-00 |
| **Section 472** | **Last-In, First-Out Inventories** | **472.00-00** |
| | • Election<br>200106035 200106035 200106036 200106036 200118036 200223005 200223017 200234048 200234048 200234048 ***200234048 200234052 200234052 200234052 200234052*** | 472.01-00 |
| | • Dollar Value Method<br>200128003 | 472.08-00 |
| | • Inventory Price Index Method<br>200121022 | 472.09-00 |
| | • Bargain Purchase<br>200121022 | 472.15-00 |
| **Section 475** | **Mark to Market Accounting Method for Dealers in Securities**<br>200120001 200150008 | **475.00-00** |
| | • Treatment of Securities Marked to Market<br>200150008 | 475.01-00 |
| | • Definitions | 475.05-00 |
| | *• Items that are not Securities*<br>200150008 | *475.05-03* |
| | • Securities Traders<br>200209052 200209053 200209054 | 475.08-00 |
| **Section 481** | **Adjustments Required by Changes in Method of Accounting**<br>200151004 200209025 | **481.00-00** |
| **Section 482** | **Allocation of Income and Deductions Among Taxpayers**<br>200108003 200117039 200121071 200125007 200149019 200205003 200206006 200217021 200224011 200139008 200139008 200150001 | **482.00-00** |
| | • Correlative Adjustments<br>200148016 | 482.03-00 |
| | • Applicability to Nonrecognition Transactions<br>200135001 200135001 200135001 200135001 | 482.06-00 |
| | • Services<br>200230001 200230001 | 482.09-00 |
| | • Transfer or Use of Intangibles<br>200230001 200230001 | 482.11-00 |

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| | • *Cost Sharing Agreements*<br>200103024 200225009 | *482.11-08* |
| | • Sale of Tangible Property<br>200148025 | 482.12-00 |
| | • *Rate of Return/Profit Split*<br>200148025 | *482.12-05* |
| | • Allocation of Net Income<br>200203053 | 482.13-00 |
| | • Sham Transaction<br>200108003 | 482.15-00 |
| | • Allocation of Deductions<br>200203053 | 482.17-00 |
| | • Rev. Proc. 65-17<br>200229019 200229019 200229019 200229019 200229019 | 482.23-00 |
| **Section 483** | **Interest on Certain Deferred Payments** | **483.00-00** |
| | • Exceptions and Limitations | 483.04-00 |
| | • *Original Issue Discount*<br>200116008 | *483.04-02* |
| **Section 501** | **Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)**<br>200101036 200102052 200102053 200116007 200117043 200120002 200120003 200124021 200127055 200128057 200128059 200149045 200217044 200135047 200135047 200135047 200135047 200230018 200230018 | **501.00-00** |
| | • Title-Holding Company<br>200214035 200214036 | 501.02-00 |
| | • Religious, Charitable, etc., Institutions and Community Chest<br>200103084 200121078 200127052 200132040 200211051 200222030 200225042 200140084 200147059 200150027 200216037 | 501.03-00 |
| | • *Foundations*<br>200103076 200103082 200103085 200104036 200104037 200107036 200107039 200115038 200116048 200117042 200151057 200204039 200205048 200205049 200206057 200219036 200219039 200222034 200225042 200233027 200233028 200233029 200233030 200234065 200234065 200234065 ***200234065 200234066*** 200234066 200234066 ***200234066 200234067 200234067 200234067 200234067*** 200234068 200234068 200234068 ***200234068 200234072 200234072 200234072 200234072 200140085 200140086 200148080 200218036 200218041 200218042*** 200221050 200232036 | *501.03-02* |
| | • *Educational Organizations*<br>200225046 200203069 | *501.03-08* |
| | • *Homes for Aged and Related Organizations (See Also 0501.04-02)*<br>200150038 | *501.03-10* |
| | • *Hospitals and Health Clinics (See Also 0501.06-03)*<br>200101034 200103083 200106037 200106037 200106038 200106038 200106042 200106042 200106043 200106043 200106044 200106044 200108045 200108046 200108047 200108048 200108049 200110030 200118054 200132039 200151045 200206058 200211051 200214035 200214036 200233025 200134027 200203070 200216036 200218037 | *501.03-11* |
| | • *Labor Organizations (See Also 0501.05-00)*<br>200233024 | *501.03-12* |

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| | • *Political Action Organizations*<br>200151060 | *501.03-17* |
| | • *Scientific Organizations*<br>200149035 | *501.03-24* |
| | • *Social Welfare Groups (See Also 0501.04-00)*<br>200211052 | *501.03-25* |
| | • *State Instrumentalities*<br>200126032 200216037 | *501.03-26* |
| | • *Testing for Public Safety*<br>200215057 200215058 200215059 200215060 | *501.03-28* |
| | • *Organizational and Operational Tests*<br>200114040 200219036 200219039 200225046 200218036 200218041 200218042 | *501.03-30* |
| | • *Lessening the Burdens of Government*<br>200124022 | *501.03-33* |
| | • 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>200103084 200223067 200150026 | 501.06-00 |
| | • Social Clubs | 501.07-00 |
| | • *Business with Nonmembers*<br>200104038 | *501.07-05* |
| | • 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>200108010 200204045 200225041 | 501.09-00 |
| | • *Permissible Benefits*<br>200211053 | *501.09-01* |
| | • *Inurement*<br>200211053 200223068 200203073 200203074 200203075 | *501.09-03* |
| | • Local Benevolent Life Insurance Associations, etc. | 501.12-00 |
| | • *Mutual or Cooperative Electric Companies*<br>200148085 | *501.12-03* |
| | • Income Inures v. does Not Inure to Private Individual<br>200230005 200230005 | 501.32-00 |
| | • Legislative and Political Propaganda Activities<br>200151060 | 501.38-00 |
| **Section 502** | **Feeder Organizations (Exempt v. Not Exempt)** | **502.00-00** |
| | • Section 501 (c)(3) Organizations<br>200149044 | 502.01-00 |

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200103076 200103079 200103082 200103085 200104036 200104037 200106040 200106040 200107036 200107039 200111045 200111049 200111050 200114036 200114037 200114043 200115038 200116048 200119056 200119057 200120041 200120043 200121080 200121081 200121082 200124023 200124024 200124026 200124027 200125092 200125093 200127051 200130053 200130054 200151057 200151058 200151059 200204042 200204053 200205048 200205049 200206057 200219043 200219044 200226045 200233027 200233028 200233029 200233030 200234065 200234065 200234065 ***200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068*** 200234068 ***200234068 200234072 200234072 200234072 200234072 200140083*** 200140084 200140085 200140086 200143028 200148082 200148083 200150031 200150039 200201035 200201035 200201036 200201036 200215054 200215055 200215056 200216032 200216033 200221064 200221065 200221066 200221067 200221068 200221069 200229052 200229052 200229052 200229052 200229052 200229053 200229053 200229053 200229053 200229053

• Termination Under Section 507(a)(1) 507.01-00
200101035 200111045 200117042 200137060

• *Special Rules* *507.01-01*
200151052 200151053

• Termination Under Section 507(a)(2)(A) 507.02-00
200111045 200221050

• Termination Under Section 507(b)(1)(A) 507.03-00
200115044 200225045

• Termination Under Section 507(b)(1)(B) 507.04-00
200204039 200220030 200225045

• Liability of Transferee Organizations 507.05-00
200117042 200204039 200140083 200140084 200221050

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200204039

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200204039

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200226012 200150027

**Section 509** **Private Foundation Defined** **509.00-00**
200106042 200106042 200106043 200106043 200106044 200106044 200117043 200135047 200135047 200135047 200135047

• Definitions 509.01-00
200108045 200108046 200108047 200108049

• *Private Foundation* *509.01-01*
200137060

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200150039

• Exceptions to Private Foundation Status 509.02-00
200106042 200106042 200106043 200106043 200106044 200106044 200127052 200147059

• *Publicly Supported Organizations* *509.02-01*
200127052 200130048 200130049 200130055 200147059 200150027

• *Supporting Organizations* *509.02-02*
200115044 200127052 200130048 200130049 200130055 200149045 200204040 200147059 200208027 200215048 200218037

• Continuation of Private Foundation Status 509.03-00
200103076 200103082 200103085 200104036 200104037 200106040 200106040 200107036 200107039 200115038 200116048 200151057 200205048 200205049 200206057 200233027 200233028 200233029 200233030 200234065 200234065 200234065 ***200234065 200234066 200234066 200234066 200234066 200234067*** 200234067 200234067 ***200234067 200234068 200234068 200234068 200234068*** 200234072 200234072 200234072 ***200234072 200140085 200140086 200216032*** 200216033

**Section 511** **Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)** **511.00-00**
200102052 200102053 200103076 200103085 200106042 200106042 200106043 200106043 200106044 200106044 200108051 200112064 200112065 200117043 200119061 200126033 200126034 200126035 200131034 200132040 200211051 200213021 200214035 200214036 200225044 200233031 200141058 200147059 200148066 200150032 200150033 200150035 200215057 200215058 200215059 200215060 200216036

• Organizations Subject to Tax 511.01-00
200101036

• Section 501(c)(2) Corporations 511.02-00
200214035 200214036

**Section 512** **Unrelated Business Taxable Income (Taxable v. Not Taxable)** **512.00-00**
200102051 200108045 200108046 200108047 200108049 200114039 200117043 200127052 200128059 200130048 200130049 200130055 200149044 200149045 200151046 200151047 200211051 200213027 200214035 200214036 200220028 200223067 200233024 200233031 200141049 200147058 200147059 200148057 200148074 200150026 200208027 200216036

• Exception, Additions, and Limitations on Unrelated Income 512.01-00
200102051 200104038 200106042 200106042 200106043 200106043 200106044 200106044 200127052 200132040 200225046 200234071 200234071 200234071 ***200234071***

*• Rents and Royalties* *512.01-01*
200104031 200149043 200219037 200222030 200225046 200136025 200136025

*• Rent v. Ordinary Business Profits* *512.01-02*
200149035

• Partnerships 512.02-00
200118054 200151045 200206058 200218037

• Advertising (See Also 0501.26-02) 512.05-00
200102051 200128059

• Definitions 512.09-00

*• General* *512.09-01*
200225044

*• Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)* *512.09-03*
200104038 200137062 200223068

• Modifications 512.10-00
200151062

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200102051 200106042 200106042 200106043 200106043 200106044 200106044 200107036 200108048 200114039 200117043 200126033 200149044 200151047 200204051 200206058 200211051 200213027 200214035 200214036 200222031 200222032 200225038 200225039 200225044 200147059 200150026 200203069 200216037 200218037 200230005 200230005

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|---|---|---|
| | • Advertising, etc., Activities<br>200102051 200225046 | 513.02-00 |
| | • Cooperatives<br>200223067 200148085 | 513.03-00 |
| | • Sales and Service to Public<br>200124022 200151061 200222030 | 513.04-00 |
| **Section 514** | **Unrelated Debt-Financed Income**<br>200125096 200213027 200214035 200214036 200233031 200233032 200216036 200235042 | **514.00-00** |
| | • Rent and Deductions<br>200132040 | 514.01-00 |
| | • Definitions--Debt-Financed Property<br>200211052 | 514.06-00 |
| | • Acquisition Indebtedness<br>200137061 200224014 200233023 200134025 | 514.07-00 |
| **Section 527** | **Political Organizations**<br>200103084 | **527.00-00** |
| | • Political Expenditures by Exempt Organizations<br>200151060 | 527.04-00 |
| **Section 528** | **Certain Homeowners Associations**<br>200203027 | **528.00-00** |
| **Section 529** | **Qualified State Tuition Programs**<br>200214032 200134032 200231020 200231020 200232035 | **529.00-00** |
| **Section 541** | **Imposition of Personal Holding Company Tax (Imposed v. Not Imposed)**<br>200105032 200132023 | **541.00-00** |
| **Section 552** | **Definition of Foreign Personal Holding Company** | **552.00-00** |
| | • Certain Excluded Banks and Corporations<br>200102016 | 552.02-00 |
| **Section 561** | **Deduction v. Not a Deduction for Dividends Paid** | **561.00-00** |
| | • Date of Payment<br>200213017 | 561.02-00 |
| | • Regulated Investment Companies<br>200111021 200111028 200113010 200113011 200113012 200113013 200113014 200113015 200121004 200121016 200143023 | 561.05-00 |
| | • Real Estate Investment Trusts<br>200122001 | 561.06-00 |
| **Section 562** | **Dividends Eligible v. Not Eligible for Dividends-Paid Deduction**<br>200122001 | **562.00-00** |
| | • Distributions in Liquidation<br>200121016 | 562.02-00 |
| | • Preferential Dividends<br>200121002 200213017 | 562.03-00 |
| | *• Class of Stock*<br>200111021 200111028 200113010 200113011 200113012 200113013 200113014 200113015 200121004 200143023 | *562.03-02* |
| **Section 565** | **Consent Dividends**<br>200147005 | **565.00-00** |

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| | • General Rule | 565.01-00 |
| | *• Making and Filing Consents*<br>200105032 200132023 | *565.01-02* |
| **Section 584** | **Common Trust Funds**<br>200145041 | **584.00-00** |
| | • Merger of Common Trust Funds<br>200132010 | 584.04-00 |
| **Section 595** | **Foreclosure on Property Securing Loans**<br>200129003 | **595.00-00** |
| **Section 597** | **Federal Financial Assistance Provided**<br>200119007 | **597.00-00** |
| **Section 613** | **Percentage Depletion**<br>200219004 | **613.00-00** |
| | • Gross Income From Property<br>200146046 | 613.02-00 |
| | *• Depletable Gross Income*<br>200110008 | *613.02-08* |
| **Section 616** | **Development Expenditures**<br>200102007 | **616.00-00** |
| **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>200151046 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* |
| | • Disposal of Timber With a Retained Economic Interest (See Also 631.04-00)<br>200151046 | 631.02-00 |
| **Section 641** | **Imposition of Tax**<br>200229018 200229018 200229018 200229018 200229018 | **641.00-00** |
| | • Termination of Estates and Trusts<br>200226031 | 641.03-00 |
| **Section 642** | **Special Rules for Credits and Deductions**<br>200142011 | **642.00-00** |
| | • Foreign Tax Credit<br>200105001 | 642.01-00 |
| | • Charitable Deduction<br>200138027 200140080 | 642.03-00 |
| | *• Paid or Permanently Set Aside*<br>200221011 | *642.03-03* |
| | *• Pooled Income Funds*<br>200214017 200214018 | *642.03-06* |
| **Section 643** | **Definitions Applicable to Subparts A, B, C, and D**<br>200116016 | **643.00-00** |
| | • Income Defined<br>200226015 200210002 | 643.02-00 |
| | • Multiple Trusts<br>200105039 200105044 200127037 200149016 200209007 200209008 200210056 200210061 | 643.06-00 |

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| **Section 651** | **Deductions for Trusts Distributing Current Income Only**<br>200140080 | **651.00-00** |
| **Section 661** | **Deduction for Estates and Trusts Accumulating Income or Distributing Corpus**<br>200140080 200207018 | **661.00-00** |
| | • Amounts Paid, Credited, or Required to Be Distributed<br>200226031 200210002 | 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** |
| | • Separate Share Rule<br>200210002 | 663.05-00 |
| **Section 664** | **Charitable Remainder Trusts**<br>200109006 200127038 200205008 200219012 200140027 200202078 200203034 200207026 200221042 200229046 200229046 200229046 200229046 200229046 200230004 200230004 | **664.00-00** |
| | • Character of Distribution<br>200127023 200215032 | 664.01-00 |
| | • Definitions<br>200218008 | 664.03-00 |
| | *• Charitable Remainder Unitrust*<br>200108035 200120016 200122045 200124010 200233005 200233006 200233007 200233008 200234038 200234038 200234038 ***200234038 200143028 200150019***<br>200232015 | *664.03-02* |
| | *• Unitrust With Income Exception*<br>200215042 | *664.03-03* |
| | • Valuation<br>200150019 | 664.04-00 |
| **Section 671** | **Trust Income, Deductions, and Credits Attributable to Grantors and OthersAs Substantial Owners**<br>200108032 200119019 200209007 200209008 200227022 200148028 200210018 | **671.00-00** |
| | • Persons Treated as Grantors<br>200209015 200227020 | 671.02-00 |
| | • Allocation of Income and Deductions<br>200128006 | 671.03-00 |
| | • Method of Reporting<br>200207007 | 671.04-00 |
| **Section 672** | **Definitions and Rules** | **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>200124011 200128006 200222003 | **677.00-00** |
| **Section 678** | **Person Other Than Grantor Treated as Substantial Owner**<br>200147044 200235007 200235008 200235009 | **678.00-00** |

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| **Section 681** | **Limitation on Charitable Deduction**<br>200140080 | **681.00-00** |
| **Section 691** | **Recipients of Income in Respect of Decedents**<br>200209026 200234019 200234019 200234019 ***200234019 200221011 200230018***<br>200230018 | **691.00-00** |
| **Section 701** | **Partners, Not Partnerships, Subject to Tax** | **701.00-00** |
| | • Partnership ISP - Subchapter K Anti-Abuse Rule Regulation Section 1.701-2<br>200118005 200128040 200128053 200205021 | 701.01-00 |
| **Section 702** | **Income and Credits of Partner**<br>200111021 200113010 200113011 200113012 200113013 200113014 200113015<br>200121016 200214016 | **702.00-00** |
| | • Partner's Distributive Share<br>200102012 | 702.01-00 |
| | *• Taxes Paid (Section 901)*<br>200144006 | *702.01-04* |
| | *• Credits*<br>200215005 200215017 200216003 200216004 200216011 200216015 | *702.01-09* |
| **Section 703** | **Partnership Computations** | **703.00-00** |
| | • Partnership Elections<br>200106035 200106035 | 703.05-00 |
| **Section 704** | **Partner's Distributive Share**<br>200131013 200137059 200204013 200204015 200204016 200204017 200204018<br>200204023 200214016 200133003 200203043 200203044 200203046 200203047<br>200203048 200203049 200203050 200203051 200203052 | **704.00-00** |
| | • Partnership Agreement<br>200210047 | 704.01-00 |
| | *• Economic Effect Substantiality*<br>200108003 200131013 | *704.01-01* |
| | *• Economic Effect*<br>200111021 200113010 200113011 200113012 200113013 200113014 200113015<br>200121016 200125053 | *704.01-02* |
| | *• Substantiality*<br>200108003 200131013 | *704.01-03* |
| | *• Section 704(c) Considerations*<br>200105009 200105010 200105011 200105012 200105013 200105015 200105016<br>200105017 200105018 200105019 200105020 200105021 200105022 200105023<br>200105024 200105025 200105026 200105027 200118039 200118040 200118041<br>200140060 200140061 200140062 200140063 200140065 | *704.01-04* |
| | • Partner's Interest in Partnership<br>200108003 200131013 | 704.02-00 |
| | • Contributed Property<br>200149019 | 704.05-00 |
| **Section 707** | **Transactions Between Partner and Partnership**<br>200128040 200146025 | **707.00-00** |
| **Section 708** | **Continuation of Partnership**<br>200219008 | **708.00-00** |
| | • Termination<br>200103051 200132009 200214016 | 708.01-00 |

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| **Section 721** | **Nonrecognition of Gain or Loss on Contributions**<br>200105009 200105010 200105011 200105012 200105013 200105015 200105016 200105017 200105018 200105019 200105020 200105021 200105022 200105023 200105024 200105025 200105026 200105027 200111021 200118039 200118040 200118041 200125013 200125053 200211017 200214016 200210047 | **721.00-00** |
| **Section 722** | **Basis of Contributing Partner's Interest**<br>200125013 200214016 | **722.00-00** |
| **Section 723** | **Basis of Property Contributed to Partnership**<br>200125013 200214016 | **723.00-00** |
| **Section 731** | **Extent of Recognition of Gain or Loss on Distribution**<br>200102012 200223036 200223037 200223038 200223039 200223040 200223041 200223042 200223043 200223044 200223045 | **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>200118005 200120020 200131013 200233018 | **752.00-00** |
| | • Sharing Recourse Liabilities<br>200131013 | 752.06-00 |
| | • Sharing Non-recourse Liabilities<br>200131013 | 752.07-00 |
| **Section 754** | **Manner of Electing Optional Adjustment to Basis of Partnership Property**<br>200101016 200121058 200121059 200121060 200121062 200121063 200121064 200121065 200121066 200121067 200121068 200202022 | **754.00-00** |
| | • Timeliness of Election<br>200110023 200120032 200130025 200205025 200209046 200234031 200234031 200234031 ***200234031 200234032 200234032 200234032 200234032 200234033*** 200234033 200234033 ***200234033 200234034 200234034 200234034 200234034*** 200234035 200234035 200234035 ***200234035 200202053 200202055 200215011*** 200229028 200229028 200229028 200229028 200229028 | 754.02-00 |
| **Section 761** | **Terms Defined**<br>200214016 | **761.00-00** |
| | • Partnership | 761.01-00 |
| | *• Organizations Treated as a Partnership*<br>200120007 200139005 200139005 200144005 200202022 | *761.01-01* |
| | *• Organizations Not Treated as a Partnership*<br>200216005 | *761.01-02* |
| | • Partner<br>200120007 | 761.02-00 |
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| **Section 807** | **Rules for Certain Reserves**<br>200125043 | **807.00-00** |
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200114029 200123058 200217048 200222009

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200117013 200226009 200215039

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200107025 200122034 200145028

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• S Termination Year 1362.03-00
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| | *• Transfer Described in Section 367 or Where Election to Apply Section 367 Principles is Made*<br>200128040 | *1492.01-02* | *R* |
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| | • Separate Taxable Income<br>200123048 200149009 | 1502.12-00 | |
| | • Intercompany Transactions<br>200108024 200209025 | 1502.13-00 | |
| | *• Stock of Members*<br>200150008 200232028 | *1502.13-01* | |
| | *• Obligations of Members*<br>200121013 200122022 | *1502.13-02* | |

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| | • Consolidated Net Operating Loss Deduction<br>200124007 200209002 200214023 | 1502.21-00 |
| | • Investment Adjustment<br>200128014 200215002 | 1502.32-00 |
| | • Earnings and Profits<br>200225014 | 1502.33-00 |
| | • Life and Non-Life<br>200105002 | 1502.50-00 |
| | • Filing Requirements<br>200101009 200104027 200118006 200123043 200127008 200132036 200220018 200133010 200135041 200135041 200135041 200135041 200136018 200136018 200203059 | 1502.75-00 |
| | *• When Group Remains in Existence*<br>200136001 200136001 200232016 | *1502.75-10* |
| | • Taxable Year of Members of Group<br>200101008 200127008 200227001 200136001 200136001 | 1502.76-00 |
| | • Common Parent Agent for Subsidiaries<br>200111003 200122018 200122023 200125031 200125060 200130012 200132001 200203007 200210012 200235011 | 1502.77-00 |
| | *• Alternative Agents of the Group*<br>200130012 200235011 | *1502.77-01* |
| | • Exercise of Privilege<br>200137012 | 1502.88-00 |
| | • Application of Section 382 with Respect to a Consolidated Group<br>200203007 | 1502.98-00 |
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| | *• Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation*<br>200213018 | *1504.02-01* |
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| **Section 2013** | **Credit for tax on Prior transfers**<br>200218003 | **2013.00-00** |
| **Section 2016** | **Recovery of Taxes Claimed as Credit**<br>200108040 | **2016.00-00** |
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| | *• Open-End Investment Company Shares*<br>200119013 | *2031.03-20* |
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| | *• Perfecting Elections and Agreements*<br>200234055 200234055 200234055 ***200234055*** | *2032A.08-04* |
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| | • Inclusion of Certain Property in Gross Estate<br>200127042 | 2035.01-00 |
| | • Inclusion of Gift Tax in Gross Estate<br>200122011 | 2035.02-00 |
| **Section 2036** | **Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)**<br>200103001 200103002 200103003 200103049 200113006 200120021 200123034 200125038 200127037 200205002 200213013 200203045 200210018 | **2036.00-00** |
| | • Retention of Right to Designate Who Shall Enjoy Property or Income<br>200138018 | 2036.02-00 |
| | • Life Insurance Trusts<br>200127042 | 2036.07-00 |
| | • Transfer v. Not a Transfer<br>200213014 | 2036.11-00 |
| | • Amount Included<br>200210009 | 2036.23-00 |

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| **Section 2037** | **Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)**<br>200113006 200213014 | **2037.00-00** |
| **Section 2038** | **Revocable Transfers (Included v. Not Included in Gross Estate)**<br>200101021 200113006 200123034 200125038 200205002 200213013 200213014 200210051 | **2038.00-00** |
| | • Insurance Trusts<br>200127042 | 2038.04-00 |
| **Section 2039** | **Annuities (Included v. Not Included in Gross Estate)**<br>200105058 200112023 | **2039.00-00** |
| | • Amount to Be Included<br>200210009 | 2039.02-00 |
| **Section 2040** | **Joint Interests (Included v. Not Included in Gross Estate)**<br>200104008 | **2040.00-00** |
| **Section 2041** | **Powers of Appointment (Included v. Not Included in Gross Estate)**<br>200105039 200105044 200112031 200124006 200125038 200206045 200219028 200219029 200219034 200225015 200144018 200150020 200210038 200210051 200210056 200210061 200229013 200229013 200229013 200229013 200229013 | **2041.00-00** |
| | • Pre-1942 Powers<br>200127037 200205033 | 2041.01-00 |
| | • General Power v. Not a General Power<br>200101021 200123045 200227020 200234047 200234047 200234047 ***200234047*** | 2041.03-00 |
| **Section 2042** | **Proceeds of Life Insurance (Included v. Not Included in Gross Estate)**<br>200127042 200147039 | **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* |
| | • Possession of Incidents of Ownership<br>200111038 | 2042.05-00 |
| **Section 2044** | **Certain Property for which Marital Deduction was Previously Allowed**<br>200205002 200219003 200223020 200223047 200203045 | **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 | *2044.01-01* |
| **Section 2053** | **Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)**<br>200104008 200132004 | **2053.00-00** |
| | • Claims Against the Estate | 2053.09-00 |
| | *• Claim Extinguished - Effect of Post Death Events*<br>200217022 | *2053.09-13* |
| **Section 2055** | **Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)**<br>200116007 200120002 200120003 200204022 200223013 200223014 200234038 200234038 200234038 ***200234038 200229046 200229046 200229046 200229046*** 200229046 200230018 200230018 200232015 | **2055.00-00** |
| | • To U.S., any State, Territory, Political Subdivision, or District of Columbia<br>200128005 | 2055.01-00 |

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|---|---|---|
| | • To Trustee or Fraternal Society for Charitable Purposes<br>200127007 | 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* |
| | • Disclaimers<br>200149015 | 2055.08-00 |
| | • Modification of Will<br>200127038 | 2055.09-00 |
| | *• Compromise*<br>200128005 | *2055.09-01* |
| | • Charitable and Noncharitable Interest (Tax Reform Act of 1969)<br>200127038 200232015 | 2055.12-00 |
| | *• Unitrust Lead Interest*<br>200218029 | *2055.12-06* |
| | *• Guaranteed Annuity Lead Interest*<br>200230022 200230022 | *2055.12-07* |
| | *• Reformations of Nonqualifying Interests*<br>200105059 200122045 200224006 200201026 200201026 200230022 200230022 200232015 | *2055.12-10* |
| | • Transfers of Easements in Real Property<br>200143011 | 2055.14-00 |
| **Section 2056** | **Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)**<br>200104008 200106008 200106008 200127027 200132004 200211028 200219003 200223013 200223014 200234017 200234017 200234017 ***200234017*** | **2056.00-00** |
| | • Terminable Interests<br>200131001 | 2056.01-00 |
| | *• Life Estate*<br>200125012 200222024 200224016 | *2056.01-01* |
| | • Qualified Terminable Interest Property<br>200119030 200130034 200226020 200218003 | 2056.07-00 |
| | *• Effective Election*<br>200112009 200117007 200133015 200143013 200229043 200229043 200229043 200229043 200229043 200232030 | *2056.07-01* |
| | • Special Rule for Charitable Remainder Trusts<br>200127038 200204022 200232015 | 2056.08-00 |
| | • Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen | 2056.19-00 |
| | *• Exception For Property Transferred to Qualified Domestic Trust*<br>200146015 | *2056.19-02* |
| **Section 2056A** | **Qualified Domestic Trusts (Deductible v. Not Deductible)**<br>200132013 | **2056A.00-00** |
| | • Effective Election<br>200211021 | 2056A.04-00 |
| **Section 2205** | **Reimbursement Out of Estate** | **2205.00-00** |

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|---|---|---|
| | • 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 Estate Tax<br>200127007 | 2207A.01-00 |
| | • Recovery With Respect to Gift Tax<br>200106029 200106029 200116006 200137022 200224016 200230017 200230017 | 2207A.02-00 |
| **Section 2209** | **Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States**<br>200105048 | **2209.00-00** |
| **Section 2501** | **Imposition of Gift Tax (Imposed v. Not Imposed)**<br>200101021 200103001 200103002 200103003 200103007 200103049 200105039 200105048 200105048 200112023 200113006 200116016 200119047 200123055 200127027 200127037 200128035 200213011 200213013 200223019 200224001 200227020 200234043 200234043 200234043 ***200234043 200133002 200141022*** 200148028 200150020 200202033 200203045 200210018 200210051 200210056 200212006 200221032 200229018 200229018 200229018 200229018 200229018 200231011 200231011 | **2501.00-00** |
| | • Gift v. Not a Gift<br>200105044 200203045 200210029 200229013 200229013 200229013 200229013 200229013 | 2501.01-00 |
| **Section 2503** | **Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)** | **2503.00-00** |
| | • Trusts for Minor Beneficiaries | 2503.11-00 |
| | *• Withdrawal Powers ("Crummey" Issue)*<br>200123034 200130030 | *2503.11-06* |
| **Section 2511** | **Transfers in General (Gift v. Not a Gift)**<br>200105049 200113007 200122011 200128011 200213011 200141022 200148028 200202033 200202036 200212006 | **2511.00-00** |
| | • Consideration<br>200209007 200209008 | 2511.02-00 |
| | • Cessation of Donor's Dominion and Control<br>200122045 | 2511.03-00 |
| | • Gifts Indirectly Made<br>200143004 | 2511.04-00 |
| | • Transfer of Life Estate or Other Right Over Income<br>200106029 200106029 | 2511.10-00 |
| | • Gift of Remainder<br>200118031 200220014 200220015 | 2511.11-00 |
| | • Renunciation of Testate or Intestate Share<br>200109041 | 2511.18-00 |
| **Section 2512** | **Valuation of Gifts**<br>200122036 200223013 200223014 200233022 200212006 | **2512.00-00** |
| | • Closely Held Stock<br>200143004 | 2512.08-00 |
| **Section 2513** | **Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)**<br>200130030 200205027 200213013 200147021 | **2513.00-00** |

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|---|---|---|
| | • Joint and Several Liability<br>200205027 | 2513.03-00 |
| **Section 2514** | **Powers of Appointment (Transfer v. Not a Transfer)**<br>200105039 200105044 200112031 200144018 200148028 200150020 | **2514.00-00** |
| | • Power Created on or Before October 21, 1942<br>200127037 200205033 | 2514.01-00 |
| | • Definition of General Power of Appointment<br>200104023 200234047 200234047 200234047 ***200234047*** | 2514.03-00 |
| **Section 2515** | **Treatment of Generation-Skipping Transfer Tax**<br>200147021 | **2515.00-00** |
| **Section 2516** | **Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax)**<br>200221021 200221042 | **2516.00-00** |
| | • Settlement of Marital or Property Rights<br>200120016 | 2516.01-00 |
| **Section 2518** | **Disclaimers**<br>200105058 200122036 200204022 200225015 200208028 200208029 200208030 200208033 200232015 | **2518.00-00** |
| | • Requirements for a Qualified Disclaimer<br>200127007 | 2518.01-00 |
| | • Disclaimer of Less than an Entire Interest<br>200130034 200230022 200230022 | 2518.02-00 |
| | • Undivided Portion of an Interest<br>200149015 | 2518.03-00 |
| **Section 2519** | **Disposition of Certain Life Estates**<br>200106029 200106029 200116006 200122025 200122036 200137022 200223047 200224016 200230017 200230017 | **2519.00-00** |
| **Section 2522** | **Charitable and Similar Gifts (Deductible v. Not Deductible)**<br>200108032 200223013 200223014 200226012 200138018 | **2522.00-00** |
| | • Transfer Not Exclusively for Charitable etc. Purposes | 2522.02-00 |
| | *• Transfer of Partial Interests*<br>200122011 | *2522.02-01* |
| | *• Charitable Remainder Trusts*<br>200108035 200205008 200140027 200207026 200215032 | *2522.02-03* |
| | *• Guaranteed Annuity and Unitrust Interests*<br>200149016 | *2522.02-04* |
| | • Reformations<br>200122045 | 2522.03-00 |
| **Section 2523** | **Gift to Spouse (Marital Deduction Allowed v. Not Allowed)**<br>200101021 200223013 200223014 200210051 | **2523.00-00** |

**Section 2601** **Tax On Generation Skipping Transfers** **2601.00-00**
200101011 200101015 200102039 200102040 200103001 200103002 200103003 200103007 200103012 200103049 200105039 200105058 200107003 200108011 200108015 200109015 200112031 200112036 200112037 200112038 200112040 200112041 200112042 200112043 200112044 200112046 200112047 200112048 200112049 200112050 200113006 200113007 200116016 200118038 200119027 200119047 200123045 200124006 200124012 200125038 200125070 200125077 200125079 200125082 200125085 200125086 200125087 200126013 200127037 200128035 200132015 200132016 200206045 200209022 200209033 200209034 200209037 200209038 200211008 200213011 200213013 200213014 200214002 200214012 200214019 200214020 200219028 200219029 200223019 200224001 200225029 200226042 200234043 200234043 200234043 ***200234043 200133002*** 200134012 200135007 200135007 200135007 200135007 200141022 200141024 200143019 200144008 200146042 200146045 200147028 200147042 200148034 200148041 200150016 200202033 200203029 200203030 200210029 200210054 200210056 200215001 200218023 200218035 200221032 200229013 200229013 200229013 200229013 200229013 200229018 200229018 200229018 200229018 200229018 200229034 200229034 200229034 200229034 200229034 200230038 200230038 200231011 200231011

• Exceptions 2601.03-00
200203029

• *Irrevocable Trusts* *2601.03-01*
200116031 200117002 200119023 200123012 200123013 200123014 200125037 200211034 200217035 200222012 200234062 200234062 200234062 ***200234062*** 200201017 200201017 200201020 200201020 200203029 200207018 200229041 200229041 200229041 200229041 200229041 200229042 200229042 200229042 200229042 200229042

• *Additions to Irrevocable Trusts* *2601.03-05*
200120007

• *Constructive Additions* *2601.03-08*
200105044

• Transitional Rules 2601.04-00

• *Wills or Revocable Trusts Executed Before October 22, 1986* *2601.04-01*
200104023 200217036 200217037 200227020

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

• *Cases of Mental Incompetency* *2601.04-05*
200119029 200119031 200209032 200209035 200209036 200209039 200209042 200209043 200209045 200230019 200230019

**Section 2613** **Skip Person and Non-Skip Person** **2613.00-00**
200215001

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

**Section 2632** **Special Rules for Allocation of GST Exemption** **2632.00-00**
200102014 200224018 200218001

• Time and Manner of Allocation 2632.01-00
200223016 200227017 200212024 200212025 200218010 200218011 200218012 200218015 200235013

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

• Allocation of Unused GST Exemption 2632.03-00
200112009

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| **Section 2642** | **Inclusion Ratio**<br>200118043 200213014 200233021 200229032 200229032 200229032 200229032 200229032 200229033 200229033 200229033 200229033 200229033 | **2642.00-00** |
| | • Inclusion Ratio Defined<br>200234026 200234026 200234026 ***200234026*** | 2642.01-00 |
| | • Treatment of Certain Direct Skips Which Are Nontaxable Gifts<br>200114026 | 2642.03-00 |
| | • Special Rule For Charitable Lead Annuity Trusts<br>200107015 | 2642.05-00 |
| **Section 2651** | **Generation Assignment**<br>200150003 | **2651.00-00** |
| **Section 2652** | **Other Definitions**<br>200123045 200215001 | **2652.00-00** |
| | • Transferor Defined<br>200107015 200120019 | 2652.01-00 |
| | *• Gift Splitting by Married Couples*<br>200130030 200218001 | *2652.01-01* |
| | *• Special Election for QTIP*<br>200109007 200111007 200112009 200117007 200118037 200125040 200205040 200214011 200226026 200226041 200208018 200215026 200229043 200229043 200229043 200229043 200229043 200230024 200230024 200231010 200231010 200232027 200232030 | *2652.01-02* |
| | • Interest Defined<br>200232027 | 2652.03-00 |
| **Section 2654** | **Special Rules**<br>200118043 | **2654.00-00** |
| | • Basis Adjustment<br>200125040 | 2654.01-00 |
| | • Separate Shares<br>200117007 200226026 | 2654.03-00 |
| **Section 2701** | **Special Valuation Rules for Transfers of Interests in Corporations or Partnerships** | **2701.00-00** |
| | • Valuation Rules<br>200138028 | 2701.01-00 |
| | • Applicable Retained Interests<br>200138028 | 2701.04-00 |
| | • Qualified Payments<br>200114004 | 2701.07-00 |
| **Section 2702** | **Special Valuation Rules for Transfers in Trust**<br>200112023 200116006 200121015 200137022 200223047 200224016 200229018 200229018 200229018 200229018 200229018 200230003 200230003 200230017 200230017 | **2702.00-00** |
| | • Exceptions | 2702.02-00 |
| | *• Personal Residence in Trust*<br>200109017 200112018 200117021 200118031 200126026 200211036 200220014 200220015 | *2702.02-02* |
| **Section 2703** | **Certain Rights and Restrictions Disregarded**<br>200103038 200122024 | **2703.00-00** |

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|---|---|---|
| | • General Rule | 2703.01-00 |
| | *• Right to Sell or Use Restrictions*<br>200143004 | *2703.01-02* |
| | • Exceptions<br>200143004 | 2703.02-00 |
| **Section 2704** | **Treatment of Lapsing Rights and Restrictions** | **2704.00-00** |
| | • Certain Restrictions on Liquidations Disregarded<br>200143004 | 2704.02-00 |
| **Section 3102** | **Deduction of Tax From Wages; Liability for and Payment of Tax**<br>200108010 | **3102.00-00** |
| **Section 3121** | **Definitions**<br>200222029 200235029 | **3121.00-00** |
| | • Wages<br>200108010 | 3121.01-00 |
| | *• Back Pay*<br>200214001 | *3121.01-01* |
| | *• Payment Under Employers' Plans for Retirement, Disability, Death, etc.*<br>200124003 200133009 | *3121.01-12* |
| | *• Tax-Exempt Trusts and Certain Annuity Plans*<br>200234009 200234009 200234009 ***200234009 200210014*** | *3121.01-15* |
| | *• Standby Employee Wages*<br>200206053 | *3121.01-17* |
| | • Employment<br>200211005 200136019 200136019 | 3121.02-00 |
| | *• Voluntary Coverage of State, etc., Employees*<br>200206053 | *3121.02-06* |
| | *• Mandatory Coverage of State, etc., Employees*<br>200128018 200206053 | *3121.02-07* |
| | *• Services of Ministers or Members of an Order*<br>200106015 200106015 200143017 | *3121.02-08* |
| | *• Student Employee of School, etc.*<br>200123001 200145040 200212029 200215048 | *3121.02-10* |
| | • Employees<br>200118008 200126004 200129004 200222005 200146006 200215053 | 3121.04-00 |
| | *• Common Law Tests*<br>200113024 200117003 200119035 200129014 200206053 200234007 200234007 200234007 ***200234007 200147006*** | *3121.04-01* |
| | *• Insurance Salesmen*<br>200203005 | *3121.04-18* |
| | • Employer v. Not an Employer<br>200113024 200125008 | 3121.05-00 |
| | • 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 200147006 | 3121.15-00 |

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| | • Treatment of Certain Deferred Compensation and Salary Reduction Arrangements<br>200117038 | 3121.16-00 |
| | • *Employer Contributions*<br>200124017 200229017 200229017 200229017 200229017 200229017 | *3121.16-01* |
| | • Benefits Provided Under Certain Employee Benefit Plans<br>200117038 | 3121.17-00 |
| **Section 3231** | **Definitions** | **3231.00-00** |
| | • Employers v. Not Employers<br>200149022 200149024 200149025 200151002 200151016 200205030 200206020 200211038 200211039 200214006 200214008 200214009 200214010 200217019 200140001 200140002 200140003 200140004 200140005 200140006 200140007 200140008 200140009 200140010 200140012 200140013 200140014 200140016 200140022 200140023 200140024 200140025 200140041 200141001 200141002 200141004 200141005 200141006 200141007 200141008 200141009 200141029 200141030 200141031 200141032 200143002 200146002 200146003 200146004 200146005 200146007 200147001 200147002 200147003 200147016 200147017 200148007 200148008 200148011 200148018 200148019 200148026 200148029 200148045 200148046 200148047 200148048 200150005 200150006 200202050 200203023 200203024 200203025 200203028 200210016 | 3231.01-00 |
| **Section 3306** | **Definitions** | **3306.00-00** |
| | • Wages<br>200108010 | 3306.02-00 |
| | • Employment<br>200125008 200136019 200136019 | 3306.03-00 |
| | • Employees<br>200118008 200126004 200129004 200222005 200234007 200234007 200234007 ***200234007*** | 3306.05-00 |
| **Section 3401** | **Definitions**<br>200103075 | **3401.00-00** |
| | • Wages Subject to Withholding<br>200108010 | 3401.01-00 |
| | • Renumeration Not Subject to Withholding | 3401.02-00 |
| | • *Exclusions From Wages*<br>200106015 200106015 200143017 | *3401.02-01* |
| | • Employer-Employee Relationship<br>200118008 200126004 200129004 200222005 | 3401.04-00 |
| | • *Employer v. Not an Employer*<br>200108010 200128018 200214001 200233004 200146006 | *3401.04-01* |
| | • *Employee v. Not an Employee*<br>200119035 200129014 200234007 200234007 200234007 ***200234007*** | *3401.04-02* |
| | • Number of Withholding Exemptions Claimed<br>200206053 | 3401.05-00 |
| | • Not Employees Under Section 530 of 1978 Revenue Act | 3401.06-00 |
| | • *In General*<br>200129008 | *3401.06-01* |
| **Section 3402** | **Income Tax Collected at Source**<br>200108010 | **3402.00-00** |

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|---|---|---|
| | • 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>200124001 200128061 | **3405.00-00** |
| **Section 3406** | **Backup Withholding**<br>200107027 200121072 200124001 200206053 | **3406.00-00** |
| | • Reportable Payment<br>200226018 | 3406.02-00 |
| **Section 3504** | **Acts to be Performed by Agents**<br>200149034 | **3504.00-00** |
| **Section 4051** | **Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)**<br>200119024 200126002 200227005 200146024 200202021 200202068 200215004 200221019 | **4051.00-00** |
| **Section 4053** | **Exemptions**<br>200125033 | **4053.00-00** |
| **Section 4081** | **Gasoline and Diesel Fuels**<br>200118012 200120005 | **4081.00-00** |
| **Section 4161** | **Sporting Goods Taxes**<br>200221015 | **4161.00-00** |
| | • Sport Fishing Equipment<br>200103005 | 4161.01-00 |
| **Section 4251** | **Communications Tax (Taxable v. Not Taxable)**<br>200227008 200133008 | **4251.00-00** |
| **Section 4252** | **Definitions**<br>200149012 | **4252.00-00** |
| **Section 4253** | **Exemptions** | **4253.00-00** |
| | • Common Carriers and Communication Companies<br>200149012 200227008 | 4253.06-00 |
| **Section 4261** | **Transportation of Persons by Air (Taxable v. Nontaxable)**<br>200122006 200203019 | **4261.00-00** |
| **Section 4282** | **Transportation by Air for Other Members of Affiliated Group**<br>200123002 | **4282.00-00** |
| **Section 4371** | **Foreign Insurers Policies Tax (Taxable v. Not Taxable)**<br>200119051 200122044 200132032 200224025 200216010 200216029 | **4371.00-00** |
| | • Reinsurance<br>200117040 | 4371.03-00 |
| **Section 4471** | **Transportation By Water**<br>200123018 | **4471.00-00** |

**Section 4940** **Excise Tax on Net Investment Income (Applicable v. Not Applicable)** **4940.00-00**
200103076 200103082 200103085 200104032 200106040 200106040 200107036 200115038 200116048 200117041 200117042 200123069 200123071 200124023 200127052 200137060 200151052 200151053 200151057 200204042 200204053 200205048 200205049 200206057 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*** 200138029 200140083 200140084 200140086 200141058 200148066 200216033

• Alternative Excise Tax on Non-Exempt Private Foundations 4940.01-00
200101035 200112064 200112065 200204044 200204046 200204047

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200204039 200221050

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200103076 200103085 200112064 200112065 200114036 200114037 200117016 200123069 200123071 200124023 200124024 200124029 200125092 200125093 200132037 200149040 200151052 200151053 200204039 200219036 200219039 200225042 200227043 200135047 200135047 200135047 200135047 200141058 200141061 200143028 200148066 200148069 200150031 200207028 200207029 200218036 200218041 200218042 200232033

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200219036 200219039 200218036 200218041 200218042 200221050 200232033

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200102055 200103082 200104032 200106040 200106040 200107036 200107039 200111051 200111052 200114040 200115038 200116047 200116048 200117041 200117042 200121078 200123072 200126033 200129041 200137060 200137063 200151057 200204042 200204044 200204046 200204047 200204053 200205048 200205049 200206057 200213028 200217056 200219036 200219038 200219039 200222034 200222037 200222038 200224033 200225037 200225042 200225045 200227044 200233027 200233028 200233029 200233030 200233031 200234065 200234065 200234065 ***200234065 200234066 200234066 200234066 200234066*** 200234067 200234067 200234067 ***200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200133048 200134033*** 200138029 200140083 200140084 200140085 200140086 200141063 200141064 200148071 200148072 200148080 200208039 200216032 200216033 200218041 200218042 200221050 200232033 200232036

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200101035 200112064 200112065 200114036 200114037 200114038 200123069 200123071 200124023 200125092 200125093 200209061 200224035 200216032

• Definitions of Principal Terms 4942.03-00
200136029 200136029

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200204039 200204044 200204046 200204047

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200103082 200107036 200107039 200205049 200148078 200207031

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200103082 200104032 200104036 200104037 200106040 200106040 200107036 200107039 200115038 200116048 200117041 200121078 200137060 200137063 200204039 200204042 200204053 200205049 200209055 200233027 200233028 200233029 200233030 200234065 200234065 200234065 ***200234065 200234066*** 200234066 200234066 ***200234066 200234067 200234067 200234067 200234067*** 200234068 200234068 200234068 ***200234068 200234072 200234072 200234072 200234072 200138029 200140083 200140084 200140086 200207031 200212034***

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200104034 200107041 200116054 200118055 200121077 200132041 200149039 200204037 200224031 200224032 200225036 200134030 200147057 200150037 200207030 200212034 200230040 200230040 200235036

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200103082 200116048 200119062 200137060 200204042 200204044 200204046 200204047 200204053 200233027 200233028 200233029 200234065 200234065 200234065 ***200234065 200234066 200234066 200234066 200234066***

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200117042 200137063 200204039

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200134026 200136025 200136025 200148078

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200119062 200136025 200136025

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200103076 200103082 200103085 200107036 200107039 200115038 200116048 200123069 200123071 200124023 200137060 200137063 200204039 200204042 200204044 200204046 200204047 200204053 200205048 200205049 200206057 200233027 200233028 200233029 200233030 200234065 200234065 200234065 ***200234065 200234066 200234066 200234066 200234066 200234072 200234072*** 200234072 ***200234072 200140084 200140086 200141061 200148069 200150031*** 200218038 200232036

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200117042 200222034 200136026 200136026 200148078 200218038

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200101035 200102054 200103080 200103081 200114036 200114037 200115041 200116045 200119063 200120044 200123069 200123071 200123073 200124023 200125092 200125093 200127048 200127050 200130050 200132037 200151048 200204042 200204053 200217057 200219036 200219039 200224030 200227039 200233026 200134029 200135046 200135046 200135046 200135046 200135047 200135047 200135047 200135047 200141048 200141050 200141051 200141052 200141054 200141055 200141062 200143028 200148056 200148058 200148059 200148060 200148062 200148063 200148070 200150029 200150031 200218036 200218041 200218042 200230041 200230041 200235037

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200102054 200127048 200127050

• Definition of Taxable Expenditure 4945.04-00
200104032 200106041 200106041 200117042 200117046 200137063 200204039 200219036 200219039 200222037 200222038 200225045 200227044 200136026 200136026 200138029 200141056 200148064 200218036 200218041 200218042 200232036

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| | • Tax Imposed<br>200126038 | 4973.01-00 |
| | • Excess Contributions<br>200151051 | 4973.02-00 |
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| **Section 6031** | **Return of Partnership Income**<br>200106035 200106035 200108004 | **6031.00-00** |
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| | *• Private Foundation*<br>200103076 200103085 200107036 200107039 200115038 200116048 200137060 200137063 200234065 200234065 200234065 ***200234065 200234066 200234066*** 200234066 ***200234066 200234072 200234072 200234072 200234072*** | *6033.02-01* |
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| **Section 6041** | **Information at Source**<br>200124001 200206053 200222001 200224008 | **6041.00-00** |
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| | • Disclosure Pursuant to Taxpayer's Consent<br>200133041 | 6103.03-00 |
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| | • Disclosure to Departments of Treasury or Justice Employees for Tax Administration Purposes<br>200142023 | 6103.08-00 |
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| | *• Credits Against Estimated Tax*<br>200202056 | *6402.01-02* |
| | • Refund Subject to Off-Set<br>200132034 200137051 200135027 200135027 200135027 200135027 200230035 200230035 | 6402.02-00 |
| | *• Collection of Debts Owed to Federal Agencies*<br>200137049 200141014 | *6402.02-02* |
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| | • Requirement That a Claim Be Filed<br>200108041 200209004 200211006 | 6402.04-00 |
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| | • Adequacy of Return to Start Limitations Running (Sufficient v Insufficient)<br>200127008 200142021 200146026 | 6501.04-00 |
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| | *• Intent v. No Intent to Defraud*<br>200104006 200126019 200205027 | *6501.05-07* |
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| | *• Return Filed*<br>200121008 | *6511.01-01* |
| | *• Claim Filed Late*<br>200108039 | *6511.01-03* |
| | • Payment Date | 6511.02-00 |
| | *• Estimated Tax Payments and Withholdings*<br>200121008 | *6511.02-04* |
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200234048 200234048 200234048 ***200234048 200234052 200234052 200234052***
***200234052***

• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00
200110023 200119018 200120023 200120032 200123049 200125065 200128052
200145016 200145022 200145024 200229028 200229028 200229028 200229028
200229028

• Section 911; Citizens or Residents of the United States Living Abroad 9100.17-00
200116027

• Section 927; FSC Election 9100.18-00
200111042 200210062 200221040

• Section 1502; Election to File Consolidated Return 9100.20-00
200102025 200104027 200118006 200123043 200137012 200220018 200133010
200135041 200135041 200135041 200135041 200136018 200136018 200203059

• Other 9100.22-00
200102035 200107026 200111039 200111040 200111041 200112009 200114032 200115025 200117007 200118051 200119004 200120028 200120029 200121049 200132027 200137025 200149001 200149021 200205043 200213022 200213023 200213024 200214004 200214011 200219027 200223009 200227032 200234036 200234036 200234036 ***200234036 200133015 200136020 200136020 200136021*** 200136021 200140031 200140074 200143013 200143014 200146021 200146050 200201021 200201021 200201023 200201023 200201028 200201028 200201031 200201031 200203068 200208018 200208023 200210062 200216014 200216023 200216024 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200232027

• Section 642(c); Election for Estate Trust to Deduct Charitable Payments inthe Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00
200138027

• Regulation Section 1.1502-20; Loss Disallowance Rule 9100.28-00
200115008 200128043 200130004 200137054 200151034 200206050

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
200107024 200108018 200109036 200117010 200118028 200121053 200122033 200122035 200125017 200125028 200125032 200125058 200128026 200128033 200128042 200128046 200128047 200128048 200130026 200131016 200151005 200151006 200151007 200151009 200204019 200204024 200204025 200205005 200206018 200206019 200206040 200209040 200209041 200209048 200211025 200213005 200217020 200220008 200220009 200222010 200224010 200224013 200225012 200226040 200233010 200233012 200133018 200133038 200139016 200139016 200140048 200141035 200142010 200142015 200144012 200146023 200146029 200147026 200147048 200147049 200202003 200202004 200202005 200202006 200202007 200202008 200202009 200202010 200202011 200202012 200202013 200202014 200202015 200202016 200202017 200202018 200202019 200202020 200207019 200215012 200215022 200215023 200215024 200218018 200221022 200221038 200221047 200230023 200230023 200230032 200230032 200231002 200231002

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

• Res Judicata 9111.14-00
200221002

• Collateral Estoppel 9111.19-00
200221002

*• Related Criminal Action* *9111.19-01*
200143005

*• Related Civil Action* *9111.19-02*
200206008 200221002

**Section 9114** **Tax Conventions (See Also 894.01-00 through 894.12-00)** **9114.00-00**

• U.S. Income Tax Treaties 9114.03-00

*• Canada* *9114.03-06*
200110019 200111027 200111037 200134007

*• Indonesia* *9114.03-18*
200118015

*• Ireland* *9114.03-19*
200122044 200132032 200149031 200216010

*• Japan* *9114.03-22*
200111010 200222011 200146055

| | | |
|---|---|---|
| | • *Switzerland*<br>200224025 200201025 200201025 | *9114.03-38* |
| | • *United Kingdom*<br>200101005 200225016 | *9114.03-42* |
| | • *Israel*<br>200141020 | *9114.03-44* |
| | • Administrative Assistance Treaties<br>200143032 | 9114.09-00 |
| **Section 9115** | **(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)** | **9115.00-00** |
| | • Priorities (Section 507) | 9115.30-00 |
| | • *Penalties*<br>200109010 | *9115.30-09* |
| **Section 9200** | **Tax Shelter (Use This Category Only When No Other Category Is Appropriate)**<br>200133017 | **9200.00-00** |
| **Section 9214** | **Leasing Shelter**<br>200224011 200227018 200134002 200218022 | **9214.00-00** |
| | • Computer Leasing<br>200209001 | 9214.04-00 |
| **Section 9999** | **Miscellaneous Issues**<br>200220001 200220002 | **9999.00-00** |
| | • Issues Related to Statutes Other Than Contained in Internal Revenue Code<br>200106001 200106001 200120035 | 9999.92-00 |
| | • Substance v. Form Issues Not Contained in Present List<br>200126001 200226014 200146025 | 9999.97-00 |

• Not Able to Identify Under Present List 9999.98-00

200101002 200102001 200102002 200102021 200102046 200103026 200103068
200103071 200104002 200104029 200106002 200106002 200107033 200108042
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200112002 200112017 200113026 200113027 200113030 200113031 200114034
200115019 200115031 200116001 200116044 200117033 200117034 200117035
200117037 200118053 200119003 200119006 200119052 200119053 200119054
200119055 200120006 200121001 200121009 200121012 200121034 200121083
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200126009 200126031 200127003 200127009 200127036 200127046 200128001
200128050 200128054 200129010 200130037 200130039 200130041 200130044
200130045 200130046 200131020 200131029 200137001 200137018 200137045
200137048 200145042 200149006 200149008 200149011 200149032 200149033
200151018 200151035 200205045 200205046 200205047 200206001 200206002
200211007 200211045 200213007 200217005 200217017 200219035 200220006
200220026 200220027 200223018 200223051 200225003 200225034 200233002
200234004 200234004 200234004 ***200234004 200234055 200234055 200234055***
***200234055 200133007 200133028 200133040 200133044 200134024 200135023***
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200150007 200202063 200202070 200208025 200208026 200210001 200210032
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200216028 200218014 200221001 200221045 200235024