

Appendix C

Related Laws and Regulations

IRS Notices

2002-45
2010-63
2010-69
2911-01

Internal Revenue Code

Section 105
Section 125
Section 129
Section 223
Section 318
Section 414
Section 415
Section 416
Section 501(c)(9)
Section 4980D
Section 9815

Treasury Regulations

Section 1.105-11
Section 1.501(c)(9)-5

Revenue Ruling

2002-4
2005-24

Affordable Care Act

Section 2716